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Short Form
Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No 1545-1150

2009

Open to Public
Inspection

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning **07/01/09**, and ending **06/30/10**

B Check if applicable Address change Name change Initial return Termination Amended return Application pending	C Name of organization RALEIGH TENNIS ASSOCIATION	D Employer identification number 20-2930399
	Number and street (or P O box, if mail is not delivered to street address) 4709 SCOLAY COURT	E Telephone number 919-878-5423
	City or town, state or country, and ZIP + 4 RALEIGH NC 27609	F Group Exemption Number ►

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
Other (specify) ►

I Website: ► **WWW.RALEIGHTENNIS.COM**

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) — 501(c) (3) (insert no) 4947(a)(1) or 527

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **136,476**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received	1	36,773
2 Program service revenue including government fees and contracts	2	98,203
3 Membership dues and assessments	3	
4 Investment income	4	
5a Gross amount from sale of assets other than inventory	5a	
b Less cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	1,500
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	
b Less direct expenses other than fundraising expenses	6c	1,500
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
7a Gross sales of inventory, less returns and allowances	7b	
b Less cost of goods sold	7c	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8 Other revenue (describe) ►	9	136,476
9 Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		
10 Grants and similar amounts paid (attach schedule) ► RECEIVED	10	
11 Benefits paid to officers, directors, and trustees	11	
12 Salaries, other compensation, and employee benefits	12	
13 Professional fees and other payments to independent contractors	13	2,674
14 Occupancy, rent, utilities, and maintenance	14	1,193
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe) ► STATEMENT 1	16	106,654
17 Total expenses Add lines 10 through 16	17	110,521
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,955
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	8,627
20 Other changes in net assets or fund balances (attach explanation)	20	
21 Net assets or fund balances at end of year Combine lines 18 through 20	21	34,582

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	6,351	22 33,125
23 Land and buildings		23
24 Other assets (describe) ► SEE STATEMENT 2	2,276	24 1,457
25 Total assets	8,627	25 34,582
26 Total liabilities (describe) ►	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	8,627	27 34,582

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990-EZ (2009)

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Part V Other Information (Note the statement requirements in the instructions for Part V.)

- 33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity Yes No
33 **X**
- 34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes Yes No
34 **X**
- 35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T Yes No
- a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? Yes No
a **35a** **X**
- b If "Yes," has it filed a tax return on Form 990-T for this year? Yes No
b **35b**
- 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N Yes No
36 **36** **X**
- 37a Enter amount of political expenditures, direct or indirect, as described in the instr ► Yes No
37a **37a**
- b Did the organization file Form 1120-POL for this year? Yes No
b **37b** **X**
- 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? Yes No
a **38a**
- b If "Yes," complete Schedule L, Part II and enter the total amount involved Yes No
b **38b**
- 39 Section 501(c)(7) organizations Enter: Yes No
a Initiation fees and capital contributions included on line 9 Yes No
a **39a**
- b Gross receipts, included on line 9, for public use of club facilities Yes No
b **39b**
- 40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► Yes No , section 4912 ► Yes No , section 4955 ► Yes No
a **40a**
- b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I Yes No
b **40b** **X**
- c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 Yes No
c **40c**
- d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization Yes No
d **40d**
- e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T Yes No
e **40e** **X**
- 41 List the states with which a copy of this return is filed ► **NONE** Yes No
- 42a The organization's books are in care of ► **DAVID BAIRD** Telephone no. ► **919-878-5423**
42a **4709 SCOLLY DRIVE** ZIP + 4 ► **27609**
 Located at ► **RALEIGH, NC** Yes No
- b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? Yes No
b **42b** **X**
 If "Yes," enter the name of the foreign country ► Yes No
 See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. Yes No
b **42c** **X**
- c At any time during the calendar year, did the organization maintain an office outside of the U S ? Yes No
 If "Yes," enter the name of the foreign country: ► Yes No
c **43**
- 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year Yes No
43 **43**
- 44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ Yes No
44 **X**
- 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ Yes No
45 **X**

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X
47		X
48		X
49a		X
49b		

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 ► _____

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
	Signature of officer	DAVID BAIRD	10/21/10
	Type or print name and title	PRESIDENT	

Paid Preparer's Use Only	Preparer's signature	Mark Vitek, CPA	Date	Check if self-employed	Preparer's Identifying Number (See instr)
	Firm's name (or yours if self-employed).	MARK VITEK, CPA, P.A.	08/17/10	<input type="checkbox"/>	P00280783
	address, and ZIP + 4	212 W MILLBROOK RD RALEIGH, NC 27609-4304		<input type="checkbox"/>	EIN

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No

Form 990-EZ (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

RALEIGH TENNIS ASSOCIATION

Employer identification number
20-2930399

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h

a <input type="checkbox"/> Type I	b <input type="checkbox"/> Type II	c <input type="checkbox"/> Type III—Functionally integrated	d <input type="checkbox"/> Type III—Other
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- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	<input type="checkbox"/>	<input type="checkbox"/>
(ii) A family member of a person described in (i) above?	<input type="checkbox"/>	<input type="checkbox"/>
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	<input type="checkbox"/>	<input type="checkbox"/>
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the US?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	15,350	41,569	8,355	24,139	36,773	126,186
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	15,350	41,569	8,355	24,139	36,773	126,186
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						113,634

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	15,350	41,569	8,355	24,139	36,773	126,186
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						126,186
12 Gross receipts from related activities, etc (see instructions)					12	293,253
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	90.05 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here The organization qualifies as a publicly supported organization	►	<input checked="" type="checkbox"/>
b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	►	<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	► <input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%
19a 33 1/3 % support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
b 33 1/3 % support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	► <input type="checkbox"/>	

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Federal Statements**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
EXPENSES	\$
TENNIS PROGRAMS SUPPLIES	9,963
FOOD FOR EVENTS	1,612
BANK CHARGES	423
OFFICE EXPENSE	613
TOURNAMENT COSTS	50,403
WEBSITE EXPENSE	1,445
AWARDS	11,174
PROMOTION	5,688
SCHOOL TENNIS	208
MEETINGS & TRAVEL	2,039
COORDINATOR FEES	23,086
TOTAL	\$ 106,654

Statement 2 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
COMPUTERS	\$ 4,603	\$ 4,976
LESS ACCUMULATED DEPRECIATION	2,327	3,519
	<u>2,276</u>	<u>1,457</u>

Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description
RALEIGH TENNIS ASSOCIATION'S MISSION IS TO PROMOTE THE GAME OF TENNIS IN THE CITY OF RALEIGH, N.C. AND RAISE FUNDS FOR JUNIOR PROGRAMS AND LOCAL CHARITY ORGANIZATIONS.

Statement 4 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description
THE ASSOCIATION PROMOTED TENNIS AWARENESS IN RALEIGH AND ASSISTED IN FACILITATING ADULT, JUNIOR, AND SPECIAL NEED LEAGUES AND TOURNAMENTS.

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Prior MACRS:										
1	Laptop	3/12/07	961			961	5	HY 200DB	684	111
3	Intrex Computer	2/21/08	1,114			1,114	5	HY 200DB	579	214
5	Dell Computer	7/30/08	1,065			1,065	5	MQ200DB	373	277
6	Intrex Laptop	5/19/09	803			803	5	MQ200DB	40	305
			<u>3,943</u>			<u>3,943</u>			<u>1,676</u>	<u>907</u>
Other Depreciation:										
2	Computer Software	3/15/07	534			534	3	MOAmort	415	119
4	Website Development	2/10/08	500			500	3	MOAmort	236	167
Total Other Depreciation			<u>1,034</u>			<u>1,034</u>			<u>651</u>	<u>286</u>
Total ACRS and Other Depreciation			<u>1,034</u>			<u>1,034</u>			<u>651</u>	<u>286</u>
Grand Totals			<u>4,977</u>			<u>4,977</u>			<u>2,327</u>	<u>1,193</u>
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
Less: Start-up/Org Expense			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
Net Grand Totals			<u>4,977</u>			<u>4,977</u>			<u>2,327</u>	<u>1,193</u>

Depreciation and Amortization
(Including Information on Listed Property)

2009

Name(s) shown on return

RALEIGH TENNIS ASSOCIATION

Identifying number
20-2930399

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	286

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	907
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		25 yrs			S/L	
h Residential rental property		27 5 yrs	MM	S/L		
		27 5 yrs	MM	S/L		
i Nonresidential real property		39 yrs	MM	S/L		
			MM	S/L		

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year		12 yrs			S/L	
c 40-year		40 yrs	MM	S/L		

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	1,193
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA