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Form **990-EZ****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)

- 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.

Department of the Treasury  
Internal Revenue Service**2009****Open to Public Inspection**

<b>A</b> For the 2009 calendar year, or tax year beginning <b>11/1/2009</b> , and ending <b>10/31/2010</b>											
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; vertical-align: top;"> <b>C</b> Name of organization            Farm Bureau Federation Mississippi Walthall County Farm Bureau            Number and street (or P.O. box, if mail is not delivered to street address)            P.O. Box 454            City, town, or country            Tybertown         </td> <td style="width:15%; vertical-align: top;">           State            MS         </td> <td style="width:15%; vertical-align: top;">           ZIP + 4            39667-0454         </td> <td style="width:20%; vertical-align: top;"> <b>D</b> Employer identification number            64-0355890         </td> <td style="width:35%; vertical-align: top;"> <b>E</b> Telephone number            (601) 876-0454         </td> </tr> <tr> <td colspan="3"></td> <td style="vertical-align: top;"> <b>F</b> Group Exemption Number            1473         </td> <td></td> </tr> </table>	<b>C</b> Name of organization Farm Bureau Federation Mississippi Walthall County Farm Bureau Number and street (or P.O. box, if mail is not delivered to street address) P.O. Box 454 City, town, or country Tybertown	State MS	ZIP + 4 39667-0454	<b>D</b> Employer identification number 64-0355890	<b>E</b> Telephone number (601) 876-0454				<b>F</b> Group Exemption Number 1473	
<b>C</b> Name of organization Farm Bureau Federation Mississippi Walthall County Farm Bureau Number and street (or P.O. box, if mail is not delivered to street address) P.O. Box 454 City, town, or country Tybertown	State MS	ZIP + 4 39667-0454	<b>D</b> Employer identification number 64-0355890	<b>E</b> Telephone number (601) 876-0454							
			<b>F</b> Group Exemption Number 1473								
<b>G</b> Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►											
<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)											
<b>I</b> Website: ► N/A											
<b>J</b> Tax-exempt status (check only one)— <input checked="" type="checkbox"/> 501(c) ( 5 ) ◀ (insert no. <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527											
<b>K</b> Check <input type="checkbox"/> 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.											
<b>L</b> 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. <span style="float:right;">\$ 126,015</span>											

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)			
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	0
	2	Program service revenue including government fees and contracts . . . . .	
	3	Membership dues and assessments . . . . .	59,078
	4	Investment income . . . . .	898
	5a	Gross amount from sale of assets other than inventory . . . . .	0
	5b	Less: cost or other basis and sales expenses . . . . .	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/> . . . . .	
	6a	Gross revenue (not including \$ 0 of contributions reported on line 1) . . . . .	0
	6b	Less: direct expenses other than fundraising expenses . . . . .	0
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	0	
	7a	Gross sales of inventory, less returns and allowances . . . . .	35
	7b	Less: cost of goods sold . . . . .	194
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	-159
	8	Other revenue (describe ► Schedule I) . . . . .	66,004
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8. . . . .	125,821
Expenses	10	Grants and similar amounts paid (attach schedule) . . . . .	26,492
	11	Benefits paid to or for members . . . . .	
	12	Salaries, other compensation, and employee benefits . . . . .	
	13	Professional fees and other payments to independent contractors . . . . .	
	14	Occupancy, rent, utilities, and maintenance . . . . .	
	15	Printing, publications, postage, and shipping . . . . .	
	16	Other expenses (describe ► See Attached Statement) . . . . .	99,130
	17	<b>Total expenses.</b> Add lines 10 through 16. . . . .	125,622
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	199
	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) . . . . .	284,887
	20	Other changes in net assets or fund balances (attach explanation) . . . . .	0
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20. . . . .	285,086

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 . . . . .	176,752	185,239
23	Land and buildings . . . . .	136,970	127,069
24	Other assets (describe ► Prepaid Expenses) . . . . .	4,604	3,508
25	<b>Total assets</b> . . . . .	318,326	315,816
26	<b>Total liabilities</b> (describe ► See Attached Statement) . . . . .	33,439	30,730
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	284,887	285,086

✓  
A

<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III.)		<b>Expenses</b>
What is the organization's primary exempt purpose? <u>To promote the interest of farmers in Mississippi</u>		(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title		
28 <u>To unite through our membership those people or groups of people with a common interest in developing and improving the economic, social and educational interest of the farmer</u>		
(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b> <u>78,703</u>	
29		
(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b> <u>0</u>	
30		
(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b> <u>0</u>	
31 Other program services (attach schedule)		
(Grants \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b> <u>0</u>	
<b>32 Total program service expenses.</b> (add lines 28a through 31a)		<b>32</b> <u>78,703</u>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated. (See the instructions for Part IV)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
BILL PIGOTT	Title PRESIDENT			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 5 00	0	0	0
O D MARTIN	Title VICE- PRES			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
MAC CONERLY	Title SEC/TREAS			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
JERRY HOLMES	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
WILLIAM MAGEE	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
LARRY BOYD	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
BUEL BOYD	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
MICKEY RAYBORN	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
ALTON HARVEY	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
GILBERT BULLOCK	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
CAROL SMITH	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
SHEILA CONERLY	Title WOMEN'S CHAIR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
JAY BACOT	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
DOUGLAS POPWELL	Title DIRECTOR			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
GLENIS BROOKS	Title YOUNG FARMER CH			
PO Box 454 TYLERTOWN MS 39667	Hr/WK 2 00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0
	Title			
	Hr/WK 00	0	0	0

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

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes.		X
<b>35</b> 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		
<b>a</b> 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?	X	
<b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?	X	
<b>36</b> 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.		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0
<b>b</b> Did the organization file Form 1120-POL for this year?	37b	X
<b>38 a</b> 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?	38a	X
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	0
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9	39a	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	39b	
<b>40 a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
<b>b</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.	40b	
<b>c</b> 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.		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization.		
<b>e</b> 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.	40e	X
<b>41</b> List the states with which a copy of this return is filed		
<b>42 a</b> The organization's books are in care of Kathy Knippers Telephone no (601) 876-0454 Located at 110 Hwy 198 E City Tylertown ST MS ZIP + 4 39667		
<b>b</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)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country	42c	X
<b>43</b> 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	43	N/A
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.	44	X
<b>45</b> 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.	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

	Yes	No
<b>46</b> 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. . . . .	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. . . . .	<b>47</b>	
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>48</b>	
<b>49 a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	<b>49b</b>	

**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 "

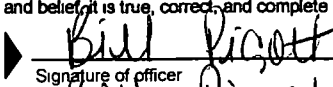
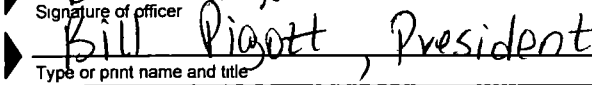
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name <u>None</u> Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Name _____ Str _____	Title _____			
City <u>ST</u> ZIP _____	Hr/WK <u>00</u>	<u>0</u>	<u>0</u>	<u>0</u>

**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
Name <u>None</u> Str _____		
City <u>ST</u> ZIP _____		
Name _____ Str _____		
City <u>ST</u> ZIP _____		
Name _____ Str _____		
City <u>ST</u> ZIP _____		
Name _____ Str _____		
City <u>ST</u> ZIP _____		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶ \_\_\_\_\_

<b>Sign Here</b>	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		Date <u>11/10/11</u>	
<b>Paid Preparer's Use Only</b>	 Type or print name and title			
	Preparer's signature	Date <u>12/4/2010</u>	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions) <u>P00900692</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4	<u>Mississippi Farm Bureau Federation</u> <u>6311 Ridgewood Rd, Jackson, MS 39211</u>		EIN <u>64-0303134</u> Phone no <u>(601) 977-4243</u>

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☒ Yes ☐ No

Walthall County Farm Bureau  
SCHEDULE I  
October 31, 2010

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	7587
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Southern Farm Bureau Life Insurance Company	11802
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Southern Farm Bureau Casualty Insurance Company	29550
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Mississippi Farm Bureau Mutual Insurance Company	<u>17065</u>
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Total Insurance Fees	<u>66004</u>
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TOTAL SERVICE FEES	<u><u>66004</u></u>
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Walthall County Farm Bureau  
SCHEDULE II  
October 31, 2010

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	32586	32586			
Insurance Company Svc Fees	66004		66004		
Interest	898				898
Net Sales	-159				-159
<b>TOTAL INCOME</b>	<b>99329</b>	<b>32586</b>	<b>66004</b>	<b>0</b>	<b>739</b>

Relationship of Dues to  
Service Fees

33.1%      66.9%

Floor Space Ratio

50.0%      50.0%

Allocation of General Overhead  
Based on the Relationship of  
Dues to Service Fees

Promotions	4852		
Insurance	297		
Telephone	6164		
Postage	810		
Office Expense	3311		
Depreciation	1638		
<b>TOTAL</b>	<b>17072</b>	<b>5643</b>	<b>11429</b>

Allocation of Occupancy Expense  
Base on Area Occupied

Utilities	5587		
Taxes	3065		
Insurance	1775		
Building Maintenance	3352		
Interest	1763		
Depreciation	8262		
<b>TOTAL</b>	<b>23804</b>	<b>11902</b>	<b>11902</b>

Walthall County Farm Bureau  
SCHEDULE II  
October 31, 2010

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	41834				
Payroll Taxes	3117				
Retirement	565				
<b>TOTAL</b>	<b>45516</b>	<b>22758</b>	<b>22758</b>		
 Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	4490				
Annual Meeting	528				
Board Expense	2191				
Commodity Meetings	225				
Contributions	631				
Leadership Conference	200				
MFBF Convention	1342				
Safety Seminar	200				
Secretary Meeting	54				
Washington Tour	1505				
Womens Committee	542				
<b>TOTAL</b>	<b>11908</b>	<b>11908</b>			
 Expense Directly Related to Production of Service Fees					
State Income Tax	830				
<b>TOTAL</b>	<b>830</b>		<b>830</b>		
 <b>TOTAL EXPENSES</b>	<b>99130</b>	<b>52211</b>	<b>46919</b>	<b>0</b>	<b>0</b>



Walthall County Farm Bureau  
Depreciation Schedule  
October 31, 2010  
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation			Net
							Beg Balance	Additions (Deduct)	End Balance	
Building	Jan-03	118017.08		118017.08	39.0	SL	20552.10	3026.08	23578.18	94438.90
Building Improvements	Apr-04	12533.93		12533.93	7.0	SL	9848.08	1790.56	11638.64	895.29
Building Improvements	Mar-05	11978.00		11978.00	7.0	SL	7700.13	1711.14	9411.27	2566.73
Building Impro (Shed)	Sep-08	6000.00		6000.00	7.0	SL	1285.71	857.14	2142.85	3857.15
Building Impro (Shed)	Nov-08	6140.00	0.00	6140.00	7.0	SL	438.57	877.14	1315.71	4824.29

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154669.01	0.00	154669.01	39824.59	8262.06	48086.65	106582.36
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Walthall County Farm Bureau  
Depreciation Schedule  
October 31, 2010  
Furniture & Equipment

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Fully Depreciated		6867.07		6867.07	7.0	SL	6867.07	0.00	6867.07	0.00
Office Equipment	Mar-98	604.54		604.54	7.0	SL	604.54	0.00	604.54	0.00
Fax Machine	Mar-99	190.79		190.79	5.0	SL	190.79	0.00	190.79	0.00
Vacuum Cleaner	Mar-02	214.93		214.93	7.0	SL	214.93	0.00	214.93	0.00
Office Furniture	Sep-04	1256.39		1256.39	7.0	SL	987.14	179.48	1166.62	89.77
Stove	Nov-04	300.00		300.00	7.0	SL	192.87	42.86	235.73	64.27
Copier	Mar-05	1603.93		1603.93	5.0	SL	1443.55	160.38	1603.93	0.00
Phone System	Jul-07	6276.62	0.00	6276.62	5.0	SL	3138.30	1255.32	4393.62	1883.00

17314.27	0.00	17314.27	13639.19	1638.04	15277.23	2037.04
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# Depreciation and Amortization

(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment  
Sequence No. 67Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Farm Bureau Federation Mississippi Walthall C990T

64-0355890

**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 . . . . .	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	0
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	250,000
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	0
9	Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .	9	0
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	0
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 . . . . .	13	0

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 instructions.)**

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	9,900

**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	
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)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 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	
i Nonresidential real property			27 5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

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

20 a 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	9,900
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.

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