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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)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

OMB No 1545-1150

2010

Open to Public
Inspection

A For the 2010 calendar year, or tax year beginning , 2010, and ending ,

B Check if applicable	C Name of organization EMERGENCY NURSES ASSOCIATION MICHIGAN COUNCIL		D Employer identification number 38-3072502
Address change	Number and street (or P O box, if mail is not delivered to street address) 5934 OAKWOOD STREET		Room/suite
Name change			E Telephone number (734) 735-9732
Initial return			
Terminated			
Amended return			F Group Exemption Number ► 3993
Application pending	City or town, state or country, and ZIP + 4 MONROE MI 48161-3959		

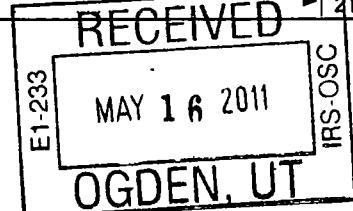
G Accounting Method: Cash Accrual Other (specify) ► _____H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)I Website: ► www.michiganena.orgJ Tax-exempt status (ck only one) — 501(c)(3) 501(c) () ▶ (insert no) 4947(a)(1) or 527K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete returnL Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **159, 673.**

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

Check if the organization used Schedule O to respond to any question in this Part I

1 Contributions, gifts, grants, and similar amounts received	1 1,055.
2 Program service revenue including government fees and contracts	2 140, 449.
3 Membership dues and assessments	3 18, 011.
4 Investment income	4 78.
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 Gaming and fundraising events	
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
b Gross income from fundraising events (not including \$ _____ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
c Less direct expenses from gaming and fundraising events	6c
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
7a Gross sales of inventory, less returns and allowances	7a 80.
b Less cost of goods sold	7b 0.
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 80.
8 Other revenue (describe in Schedule O)	8
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	► 9 159, 673.
10 Grants and similar amounts paid (list in Schedule O)	See L-10 Stmt
11 Benefits paid to or for members	10 2, 922.
12 Salaries, other compensation, and employee benefits	11
13 Professional fees and other payments to independent contractors	12
14 Occupancy, rent, utilities, and maintenance	13 2, 280.
15 Printing, publications, postage, and shipping	14 24, 865.
16 Other expenses (describe in Schedule O)	15 5, 175.
17 Total expenses. Add lines 10 through 16	► 16 108, 237.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	17 143, 479.
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)	18 16, 194.
20 Other changes in net assets or fund balances (explain in Schedule O)	19 128, 708.
21 Net assets or fund balances at end of year Combine lines 18 through 20	► 20 144, 902.

BAA For Paperwork Reduction Act Notice, see the separate instructions.



Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II.

X

	Check if the organization used Schedule O to respond to any question in this part..	
	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	127,608.	22 144,242.
23 Land and buildings	0.	23 0.
24 Other assets (describe in Schedule O) <u>See L-24 Stmt</u>)	1,100.	24 660.
25 Total assets	128,708.	25 144,902.
26 Total liabilities (describe in Schedule O)	0.	26 0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	128,708.	27 144,902.

Part III: Statement of Program Service Accomplishments (see the instrs for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? TO PROMOTE THE EDUCATION OF NURSES IN EMERGENCY MEDICAL SERVICES

What is the organization's primary exempt purpose? TO PROMOTE THE EDUCATION OF NURSES IN EMERGENCY MEDICAL SERVICES
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	THE 2010 MI ENA ANNUAL SPRING CONFERENCE HELD 5/5/2010 WITH APPROXIMATELY 253 ATTENDEES PROVIDED EDUCATION AND NETWORKING OPPORTUNITIES FOR EMERGENCY NURSES. (Grants \$ 0.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	38,573.
29	THE ORGANIZATION OVERSEES TWO FOUR-YEAR CERTIFICATION PROGRAMS, THE TRAUMA NURSE CORE CURRICULUM AND THE EMERGENCY NURSES PEDIATRIC CORE CURRICULUM. (Grants \$ 1,000.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	53,074.
30	THE ORGANIZATION SPONSORED 18 DELEGATES TO ATTEND THE NATIONAL ENA GENERAL ASSEMBLY HELD IN SAN ANTONIO, TX 9/21/10 - 9/23/10, AND 10 DELEGATES TO ATTEND THE NATIONAL ENA LEADERSHIP CONFERENCE IN CHICAGO 2/17/10 - 2/21/10. (Grants \$ 0.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	18,677.
31	Other program services (describe in Schedule O) SEE PAGE 2, PART III STATEMENT (Grants \$ 0.) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	3,107.
32	Total program service expenses (add lines 28a through 31a) ► <input type="checkbox"/>	32	113,431.

Part IV. List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV).

Check if the organization used Schedule O to respond to any question in this Part IV.

Part V Other Information (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O 33 X

34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 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, explain in Schedule O why the organization did not report the income on Form 990-T

a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements? 35a X

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year (see instructions)? 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 36 X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a | 0. 37b X

b Did the organization file **Form 1120-POL** for this year? 38a 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 tax year covered by this return? 38b

b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 39a

39 Section 501(c)(7) organizations Enter 39b

a Initiation fees and capital contributions included on line 9 40a

b Gross receipts, included on line 9, for public use of club facilities 40b X

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____ ; section 4912 ► _____, section 4955 ► _____ 40c

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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I 40d

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 40e X

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 41 List the states with which a copy of this return is filed ► _____

42a The organization's books are in care of ► MARYLYN MERKLE Telephone no ► (734) 735-9732
 Located at ► 5934 OAKWOOD STREET MONROE MS ZIP + 4 ► 48161

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. ► _____ 42b X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**.

c 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

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 ► 43 |

44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44a X

b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44b X

c Did the organization receive any payments for indoor tanning services during the year? 44c X

d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O 44d

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?

a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see inst.)

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

	Yes	No
45	X	
45a	X	
46	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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

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

	Yes	No
47	X	
48	X	
49a	X	
49b		

48 Is the organization 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 and 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.'

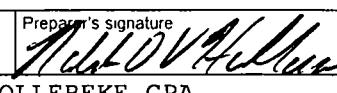
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

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

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

► Yes► No

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

Sign Here	► Signature of officer	Date			
	MARILYN MERKLE				
Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Robert D. Van Hollebeke		05/09/11		
	Firm's name ► ROBERT D VAN HOLLEBEKE CPA	Firm's EIN ►			
Firm's address ► 4120 GRAND OAK TRAIL	Phone no (231) 348-0960				
PETOSKEY	MI	49770-8576			

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

► Yes► No

BAA

Form 990-EZ (2010)

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

2010

**Open to Public
Inspection**

Name of the organization

EMERGENCY NURSES ASSOCIATION MICHIGAN COUNCIL

Employer identification number

38-3072502

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 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 Type I b Type II c Type III – Functionally integrated d Type III – Other

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 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?

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

h Provide the following information about the supported organization(s).

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to it 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						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
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						
12 Gross receipts from related activities, etc (see instructions)					12	
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						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test – 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 33-1/3% support test – 2009. 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 – 2010. 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 – 2009. 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"/>

BAA

Schedule A (Form 990 or 990-EZ) 2010

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants')	7,150.	26,427.	13,937.	22,201.	19,066.	88,781.
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	55,971.	92,140.	121,639.	155,737.	140,529.	566,016.
3 Gross receipts from activities that are not an unrelated trade or business under section 513				875.		875.
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	63,121.	118,567.	135,576.	178,813.	159,595.	655,672.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
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	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6)						655,672.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	63,121.	118,567.	135,576.	178,813.	159,595.	655,672.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,530.	476.	440.	311.	78.	3,835.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	2,530.	476.	440.	311.	78.	3,835.
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)						659,507.

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** ► **Section C. Computation of Public Support Percentage**

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	99.42 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	99.11 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.58 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0.89 %
19a 33-1/3% support tests – 2010. 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 checked="" type="checkbox"/>
b 33-1/3% support tests – 2009. 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. Also complete this part for any additional information. (See instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

Name of the organization

EMERGENCY NURSES ASSOCIATION MICHIGAN COUNCIL

Employer identification number

38-3072502

Pt. V, - Line 34 -- SEE ATTACHED COMPLETELY RE-WRITTEN BYLAWS.

Miscellaneous Statement

<u>FORM 990-EZ, PAGE 2, PART III, OTHER PROGRAM SERVICES</u>		
<u>VARIOUS EDUCATIONAL MEETINGS & EVENTS</u>		
<u>SPONSORED BY THE ASSOCIATION AND ITS</u>		
<u>CHAPTERS TO FURTHER THE EDUCATION OF THE</u>		
<u>EMERGENCY NURSING COMMUNITY IN MICHIGAN.</u>		<u>3,107.</u>
<u>Total</u>		<u>3,107.</u>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)

BANK AND CREDIT CARD CHARGES	758.
CASUAL LABOR - CONFERENCES	875.
DUES, MEMBERSHIPS & SUBSCRIPTIONS	18,298.
EDUCATIONAL MATERIALS AND FEES - PROGRAMS	20,955.
OFFICE SUPPLIES & EXPENSE	627.
PROMOTIONAL	563.
SPEAKER & INSTRUCTOR FEES	37,300.
SUPPLIES - CONFERENCES	1,829.
TAXES, LICENSES & FEES	325.
TELEPHONE & CONFERENCE CALLS	1,076.
TRAVEL & MEALS - BOARD MEETINGS	2,365.
TRAVEL & MEALS - LEADERSHIP CONFERENCES	17,822.
TRAVEL & MEALS - PROGRAMS	4,075.
WEBSITE HOSTING & DEVELOPMENT	929.
Depreciation	440.

Total 108,237.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid

Purpose of Payment

TUITION SCHOLARSHIP U OF M

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
SCHOLARSHIP	Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> DEBRA GILMORE 210 BURR OAK ST KALAMAZOO MI 49001	NONE	500.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid

Continued

Purpose of Payment

TUITION SCHOLARSHIP - WALDEN UNIVERSITY

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>SCHOLARSHIP</u>	Business <input type="checkbox"/> Person <input checked="" type="checkbox"/> CHRISTINE BAKER 5400 GROVELAND HOLLY MI 48442	<u>NONE</u>	
			500.

If property other than cash was given, the following additional information needs to be provided.

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment

SCHOLARSHIP PROGRAM

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>SUPPORT</u>	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> NATIONAL EMERGENCY NURSES ASSOCIATION 915 LEE STREET DES PLAINES IL 60016	<u>NONE</u>	
			1,372.

If property other than cash was given, the following additional information needs to be provided.

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Purpose of Payment

SUPPORT 3 DAY FOR THE CURE

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
<u>GENERAL</u>	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> SUSAN G KOMEN		
<u>SUPPORT</u>	205 N MICHIGAN AVE, STE 2540 CHICAGO IL 60601-5927	<u>NONE</u>	500.

If property other than cash was given, the following additional information needs to be provided.

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid

Continued

Purpose of Payment

STROKE - CONFERENCE SUPPORT

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EDUCATION	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/> NORTHERN MICHIGAN REGIONAL HOSPITAL 327 WEST MITCHELL ST PETOSKEY MI 49770	NONE	50.

If property other than cash was given, the following additional information needs to be provided:

Description of Property _____

Date of Gift _____

Book Value	How Book Value Determined
FMV	How FMV Determined

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 24

Line 24 - Other Assets:	Beginning of Year	End of Year
COMPUTERS - NET OF ACCUMULATED DEPRECIATION	1,100.	660.
Total	<u>1,100.</u>	<u>660.</u>

CERTIFICATION

The undersigned officer of the Emergency Nurses Association - Michigan Council hereby certifies, under penalties of perjury, that the attached copy of the Emergency Nurses Association - Michigan Council Bylaws (2010 revision) is a true, correct and complete copy of the original document as adopted by the Association on November 12, 2010.

5/11/11
(Date)



Marilyn Merkle, Treasurer
Emergency Nurses Association - Michigan
Council

1 Emergency Nurses Association
2 Michigan Council

4 **Emergency Nurses Association -- Michigan Council**
5 **Bylaws**

8 **I. NAME**

9 The name of this organization shall be the Emergency Nurses Association – Michigan
10 Council, a not for profit corporation incorporated in the State of Michigan.

12 **II. MISSION, VALUE AND VISION STATEMENTS**

14 **A. Purpose**

15 The purpose for which the corporation (Michigan State council and
16 chapters) is organized are educational within the meaning of Section 501 (c)(3)
17 of the Internal Revenue code of 1986, as amended, including but not limited to
18 the advancement of emergency nursing through education and public
19 awareness.

20 **B. Mission**

21 The mission of the Emergency Nurses Association -- Michigan Council is
22 to advocate for patient safety and excellence in emergency nursing practice.

24 **C. MISSION OBJECTIVES**

25 ENA exists:

- 26 ▪ To promote the specialty of emergency nursing.
- 27 ▪ To promote the interests of ENA's members and to improve the
28 professional environment of the emergency nurse through
29 education and public awareness.
- 30 ▪ To promote ethical principles as defined in the ENA Code of Ethics
31 for Emergency Nurses and the American Nurses Association Code
32 of Ethics.
- 33 ▪ To be the primary resource for emergency leadership, education
34 and research **IN THE STATE OF MICHIGAN**
- 35 ▪ To define standards that serve as a basis for emergency nursing
36 practice.
- 37 ▪ To develop, disseminate and evaluate emergency nursing
38 education and research.
- 39 ▪ To encourage interaction and mentorship among emergency
40 nurses.
- 41 ▪ To identify and disseminate information on key trends affecting and
42 pertinent to emergency nursing.
- 43 ▪ To serve as an advocate for the public regarding emergency care.

1

2 **III. COMPOSITION**

3

4 A. Resource for Emergency Nursing: Each State Council/Chapter shall serve
5 as a resource for emergency nursing and emergency care within the
6 State/Chapter.

7 B. Under the three-tier structure, the Association shall have three (3) levels of
8 organization: National, State and Chapter (local) levels.

9 1 In addition to National Association membership, an individual
10 member receives membership at the State and Chapter levels.

11 2. Members will be pre-assigned by National to a Chapter based on
12 their geographical location and provided mailing address.

13 3 The member may elect to change their pre-assigned Chapter by
14 notifying either the national office or the Membership Services
Chairperson.

15 C. The State Council of three-tier State Associations is composed of
16 representatives from each Chapter within the state. Each State Council
17 should maintain a size that ensures appropriate representation.

18 1. The Michigan State Council will consist of all officers, all committee
19 chairpersons or designee and two delegates or designees from
20 each chapter. These are the voting members of the Michigan State
21 Council.

22 2. The Executive Board of the State Council shall consist of
23 Immediate Past President, President, President-elect, Treasurer,
24 Treasurer-elect or Immediate Past-Treasurer and Secretary.

25 3. The Third Level, if it exists, shall encompass all activities of Chapters:

26 (1) Purpose:
27 Each Chapter is chartered by the State Council in accord with Procedures
28 and shall actively support the purpose and objectives of the ENA.

29 Each chapter shall function within the framework of ENA to coordinate
30 activities at the Chapter Level. Each chapter of the state council
31 shall consist of no less than five active ENA members.

32 (2) Responsibility:
33 Each chapter has the responsibility to provide representation for active
34 participation at the respective State Level in accordance with
35 Procedures.

36 Chapters are integral components of Michigan and National ENA and shall
37 act in accordance with Bylaws and Procedures.

38 Each Chapter shall receive an annual allocation for each Chapter Member
39 in accord with Procedures.

40 Suspension or Revocation of Charter:
41 The charter for a Chapter may be suspended or revoked in accord to
42 procedures.

43

44 **IV. RESPONSIBILITIES**

45 A. The State Council shall serve as a resource for emergency nurses within
46 the state.

- 1 B. The State Council has the responsibility to monitor and address
- 2 professional issues related to emergency care on the state level.
- 3 C. The State Council shall monitor state legislative issues and concerns
- 4 affecting emergency care and emergency nursing practice.
- 5 D. The State Council has the responsibility to provide at least one (1) annual
- 6 emergency nursing education program either sponsored solely by the
- 7 state council, or in conjunction with another organization or a local
- 8 chapter.
- 9 E. The State Council shall assist in the coordination of chapters at the local
- 10 level within the state in accordance with the Bylaws and Procedures.
- 11 F. The State Council has the responsibility to maintain respective state
- 12 council incorporation, tax exempt status and a current Employer
- 13 Identification Number and 501 c 3 tax status.
- 14 G. The State Council has the responsibility to hold an annual election by
- 15 September for officers of the State Council.
- 16 H. The State Council shall have committees in sufficient numbers necessary
- 17 to address its objectives, professional practice, special interests and
- 18 programs. Funding shall be provided as determined by the Executive
- 19 Board and the State Council. The current State Council president shall
- 20 appoint committee chairs.
- 21 I. The State Council has the responsibility to organize and send a state
- 22 delegation to the National Association's Annual General Assembly. The
- 23 delegates serve to represent the State Council and to present and/or
- 24 debate resolutions submitted for action.
- 25 J. The State Council has the responsibility to conduct at least 4 formal state
- 26 council business meetings annually, in accord with the current edition of
- 27 *Robert's Rules of Order*.
- 28 K. The State Council has the responsibility to prepare and file an annual
- 29 financial report with the National Office, to maintain financial records in
- 30 accordance with accepted accounting procedures and follow Internal
- 31 Revenue Service regulations.
- 32 L. The State Council has the responsibility to publish and distribute a
- 33 newsletter to all members within the state. The publication shall contain
- 34 information about meetings and professional activities of the State Council
- 35 and Local Chapters. The newsletter will also be available on the
- 36 MichiganENA.org website.
- 37 M. The State Council has the responsibility to maintain a current State
- 38 Council status report form with the National Office. The State Council shall
- 39 monitor the filing of the respective chapter status report forms with the
- 40 National Office.
- 41 N. The State Council has the responsibility to maintain State Council financial
- 42 and professional (all forms and paperwork needed to perform the role)
- 43 records and to provide for a mechanism to transfer the records upon
- 44 installation of new officers.
- 45 O. The State Council will encourage member recruitment and retention
- 46 activities at state, local and hospital levels. An annual plan to honor

1 Michigan Emergency nurses during the month of October will be
2 developed and implemented.
3
4

5 **V. CHARTER**

6 A. The Michigan State Council and Chapters are chartered by the National
7 Emergency Nurses Association to function as the official organizational
8 component in Michigan in accord with Procedures.
9 B. If the State Council or the Chapters do not adhere to the Bylaws and
10 Procedures its charter may be suspended or revoked:
11 1. Suspension of Charter
12 If the state council or the Chapters do not adhere to the Bylaws and
13 Procedures, The Board of Directors will serve written notice
14 regarding specific issues to the state council or Chapter officers as
15 appropriate to address within a thirty (30) day period. If these
16 issues are not addressed, the state council charter will be
17 suspended thirty (30) days after written notice to the state council
18 officers.
19 2. Revocation of Charter
20 a) The charter for the state council and Chapters will be
21 revoked, subsequent to:
22 1) An initial suspension of charter status for the same
23 cause.
24 2) A hearing for the state council officers regarding
25 same, before the National Executive Committee,
26 within sixty (60) days of initial suspension.
27 b) If the issues are not resolved in favor of the Bylaws and
28 Procedures, the State Council charter will be revoked and a
29 formal letter regarding the same will be forwarded to all State
30 Council officers within ten (10) days of the hearing.
31 c) All financial management affairs will be transferred to the
32 National Association.

33 **VI. INCORPORATION AND RELATED MATTERS**

34 A. The State Council shall be separately incorporated within the state as a
35 not-for-profit organization.
36 1. The Articles of Incorporation for the State Council should
37 incorporate the Purpose and Objectives of the State Council as
38 specified in these Procedures and must not conflict with any
39 aspects of the National Association Bylaws and Procedures.
40 2. The Articles of Incorporation for the State Council must receive final
41 approval through the Procedures established at the national level.
42 B. The State Council has the responsibility to apply for a State Council
43 Employer Identification Number (EIN) and to file same with the National
44 Office.
45 C. The State Council includes its respective chapters as subsidiaries under a
46 Group Exemption.

- 1 D. The State Council shall maintain a tax-exempt status classification with
- 2 the IRS or face possible annual tax payments.
- 3 E. The State Council shall obtain all necessary insurance coverage as
- 4 required by law for a not-for-profit corporation within the state of Michigan.
- 5 This will include, but not be limited to "Bonding" the Treasurer and the
- 6 President.

7 **VII. OFFICERS**

- 8 A. State Council Officers (*Executive Board*)
 - 9 1. President
 - 10 2. President-elect or Immediate Past-President
 - 11 3. Secretary
 - 12 4. Treasurer
 - 13 5. Treasurer-elect or Immediate Past-Treasurer
 - 14 6. Immediate Past-President
- 15 B. Responsibilities of the Executive Board
 - 16 1. The Executive Board shall have general supervision of affairs of the
 - 17 Emergency Nurses Association – Michigan Council between its
 - 18 business meetings and shall perform such other duties as are
 - 19 specified in these bylaws.
 - 20 2. The Executive Board is subject to the orders of the State Council
 - 21 delegates and none of its acts shall conflict with action taken by the
 - 22 State Council.
 - 23 3. Meetings of the Executive Committee shall be called by the
 - 24 president.
 - 25 4. The presence of the president and two other officers shall
 - 26 constitute a quorum for any meeting of the Executive Board.
 - 27 5. Meetings of the Executive Board can be in person or via email,
 - 28 telephone or videoconference.
 - 29 6. A meeting of the Executive Board shall be held before the
 - 30 beginning of each calendar year for the purpose of preparation of
 - 31 the goals and budget for the upcoming year. Committee Chairs will
 - 32 also attend this meeting to prepare their goals and budget.
 - 33 7. The Committee and Executive Board goals and budgets shall be
 - 34 reviewed with the State Council at the first business meeting of the
 - 35 fiscal year for modification and approval by the State Council.
 - 36 8. For qualifications, responsibilities, and terms see procedures for
 - 37 officers.
- 38 G. Vacancies for an unexpired term of office for Secretary may be filled by
- 39 appointment of the State Council President.
- 40 H. A vacancy for President-Elect and Treasurer-Elect must be filled by
- 41 nomination and approval by the State Council.
- 42 I. If the Immediate Past-President has had to fill a vacant President position,
- 43 then a President-Elect position must be filled by nomination and approval
- 44 by the State Council.

- 1 J. If the Immediate Past-Treasurer has had to fill a vacant Treasurer position,
2 then a Treasurer-Elect position must be filled by nomination and approval
3 by the State Council.
- 4 K. An officer may be removed from office, with or without cause, by a two-
5 thirds (2/3) vote of the State Council at a duly held meeting, provided that
6 not less than 30 days notice is given to each voting member that such
7 consideration will be on the agenda.

10 **VIII. ELECTION**

11 Elections will be held annually as described in Emergency Nurses
12 Association – Michigan Council PROCEDURES.

- 13 A. The nomination slate for officers will be presented at the spring
14 State Council meeting.
- 15 C. Voting is to be complete prior to the September business meeting.
- 16 D. Officers will be elected by a majority vote of the Emergency Nurses
17 Association – Michigan Council members who participate in the election.

18 **IX. COMMITTEES**

19 **Emergency Nurses Association – Michigan Council shall have Committees
20 appointed by the Executive Committee in sufficient numbers necessary to
21 address mission, objectives, and positions of ENA.**

23 **X. Delegates for General Assembly.**

- 24 A. The number of delegates that the Emergency Nurses Association –
25 Michigan Council can send to the Annual General Assembly is based
26 upon state membership and is communicated to the MENA annually.

29 **XI Article of Dissolution**

30 In the event of dissolution of Emergency Nurses Association – Michigan Council, the net
31 assets of the corporation shall be applied and all liabilities and obligations shall be paid,
32 satisfied, and discharged, or adequate provision shall be made thereof. After payment of all
33 liabilities and obligations, all remaining assets shall be distributed to National.

35 **XII. Limitations**

36 Section 1-Corporate Powers

37 ENA shall possess which a corporation organized under the General Not-For -Profit Corporation
38 ACT of the State of Michigan, as the same from time to time may be amended, shall possess,,
39 including all powers which are not in conflict with the purposes for which ENA shall not engage
40 in any activity which would disqualify if from being exempt from taxation under Section 501(c)
41 (3) of the Internal Revenue Code of 1986, as amended, or any subsequent law of the United
42 States of America.

43 Section 2. Net Earnings

1 No part of the net earnings of the Emergency Nurses Association – Michigan Council shall
2 inure to the benefit of any private individual. Further, no part of the income of Emergency
3 Nurses Association – Michigan Council shall be distributed to its members, directors, or
4 officers, provided however, that the payment of reasonable compensation for services rendered
5 shall not be deemed a distribution of income.

6

7 **Section 3 Corporate Assets**

8 Anything herein contained to the contrary notwithstanding , no assets of Emergency Nurses
9 Association – Michigan Council shall be donated, distributed, applied to, paid over or
10 otherwise used or employed in any manner which would disqualify Emergency Nurses
11 Association – Michigan Council from being exempt from taxation under Section 501 (c)(3) of
12 the Internal Revenue Code of 1986, as amended, or any subsequent law of the United States of
13 America

14

15 **Section 4 Political Campaigns**

16 Emergency Nurses Association – Michigan Council shall not participate in or intervene in
17 any political campaign on behalf of any candidate for public office, including the publication or
18 distribution of statements.

19

20 **Parliamentary Authority**

21 The rules contained in Robert's Rules of Order, Newly Revised, 10th Edition, shall govern
22 Emergency Nurses Association – Michigan Council in all cases to which they are applicable
23 and in which they are not inconsistent with the bylaws.

24

25

26

27 **XIII. Amendments**

28 A. Proposed amendments to these bylaws must be submitted in writing or via
29 email attachment to the President-elect or Immediate Past-President, and
30 President, and signed or approved via email by at least 5 State Council
31 members of Emergency Nurses Association – Michigan Council.

32 B. After receiving the proposed amendments, the President-elect will email
33 copies to all voting members of the State Council. The amendment
34 proposal will be placed on the agenda of the next regularly scheduled
35 meeting, as long as it is received by the Secretary at least 30 days in
36 advance of that scheduled meeting.

37 C. Changes to the by-laws require a 2/3 majority of those voting members
38 present at the meeting.

39 D. Any amendment to the national organization Bylaws and Procedures
40 having direct application to these bylaws shall take precedence over any
41 State Council bylaw provision and/or procedures and shall take effect
42 immediately upon receipt of notification by the State Council president.

- 1 Revised, 2010
- 2 Revised, 2006.
- 3 Revised, 2004.
- 4

Depreciation and Amortization
(Including Information on Listed Property)

2010

Attachment
Sequence No 67

Name(s) shown on return

EMERGENCY NURSES ASSOCIATION MICHIGAN COUNCIL

Business or activity to which this form relates

Form 990 / Form 990EZ

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 instructions)	1		
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		
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 2009 Form 4562	10		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	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 2011 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 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

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 2010	17	440.
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 2010 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 2010 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
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

Part V: Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

• **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed?					<input type="checkbox"/> Yes	<input type="checkbox"/> No	24b If 'Yes,' is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)					25				
26 Property used more than 50% in a qualified business use									
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1					28				
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1					29				

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39 Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions).					
43 Amortization of costs that began before your 2010 tax year					
44 Total. Add amounts in column (f) See the instructions for where to report					44