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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

2010

Form 990-EZ

Department of the Treasury
Internal Revenue Service

Sponsoring organization of donor advised funds organizations that operate one or more hospital facilities and certain controlled organizations as defined in section 512(b)(13) must file Form 990. 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

Open to Public Inspection

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

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization: **FRIENDS LODGE**
 Number and street (or P O box if mail is not delivered to street address) Room/suite: **724 MAIN STREET**
 City or town state or country and ZIP + 4: **LEWISTON, ME 04240**

D Employer identification number: **75-3247496**

E Telephone number: **207-784-7100**

F Group Exemption Number: **▶**

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: **N/A**

J Tax exempt status (check only one) -- 501(c)(3) 501(c)(7) (insert no) 4947(a)(1) or 527

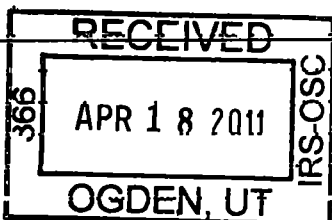
K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L 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. **\$ 83,748**

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

| | | | | | |
|------------|----|--|--|---------------|--------|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | 1 | | |
| | 2 | Program service revenue including government fees and contracts | 2 | 6,821 | |
| | 3 | Membership dues and assessments | 3 | 4,360 | |
| | 4 | Investment income | 4 | | |
| | 5a | 5a | Gross amount from sale of assets other than inventory | | |
| | | 5b | Less cost or other basis and sales expenses | | |
| | | 5c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | | |
| | 6 | 6 | Gaming and fundraising events | | |
| | | 6a | Gross income from gaming (attach Schedule G if greater than \$15,000) | | |
| | | 6b | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | | |
| | | 6c | Less direct expenses from gaming and fundraising events | | |
| | 6d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | | | |
| | 7a | 7a | Gross sales of inventory less returns and allowances | | 72,567 |
| | | 7b | Less cost of goods sold SEE SCHEDULE O | | 45,881 |
| | | 7c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | 26,686 |
| | 8 | Other revenue (describe in Schedule O) | 8 | | |
| | 9 | Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 | 37,867 | |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | 10 | | |
| | 11 | Benefits paid to or for members | 11 | | |
| | 12 | Salaries, other compensation, and employee benefits | 12 | | |
| | 13 | Professional fees and other payments to independent contractors | 13 | | |
| | 14 | Occupancy, rent, utilities, and maintenance | 14 | 29,633 | |
| | 15 | Printing, publications, postage, and shipping | 15 | | |
| | 16 | Other expenses (describe in Schedule O) SEE SCHEDULE O | 16 | 12,715 | |
| | 17 | Total expenses Add lines 10 through 16 | 17 | 42,348 | |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | -4,481 | |
| | 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 | 11,214 | |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | 0 | |
| | 21 | Net assets or fund balances at end of year Combine lines 18 through 20 | 21 | 6,733 | |



LHA For Paperwork Reduction Act Notice see the separate instructions

Form 990-EZ (2010)

Handwritten marks: a large 'X' and the number '11'.

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

| | (A) Beginning of year | | (B) End of year |
|--|-----------------------|----|-----------------|
| 22 Cash savings and investments | 898 | 22 | 1,683 |
| 23 Land and buildings | | 23 | |
| 24 Other assets (describe in Schedule O) SEE SCHEDULE O | 13,717 | 24 | 8,451 |
| 25 Total assets | 14,615 | 25 | 10,134 |
| 26 Total liabilities (describe in Schedule O) SEE SCHEDULE O | 3,401 | 26 | 3,401 |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 11,214 | 27 | 6,733 |

Part III Statement of Program Service Accomplishments (see the instructions 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? **SEE SCHEDULE O**

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.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts optional for others)

| | | | |
|--|-----|--|--------|
| 28 SOCIAL GATHERINGS AND ATHLETIC CONTESTS | | | |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a | | 82,963 |
| 29 | | | |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | | |
| 30 | | | |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | | |
| 31 Other program services (describe in Schedule O) | | | |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | | |
| 32 Total program service expenses (add lines 28a through 31a) | 32 | | 82,963 |

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

| (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 |
|---|--|---|---|--|
| GARY GARDINER 724 MAIN STREET, LEWISTON, ME 04240 | PRESIDENT 5 00 | 0 | 0 | 0 |
| STEVEN BERNARD 724 MAIN STREET, LEWISTON, ME 04240 | VICE PRESIDENT 5 00 | 0 | 0 | 0 |
| DAVID FARRELL 724 MAIN STREET, LEWISTON, ME 04240 | TREASURER 5 00 | 0 | 0 | 0 |
| EILEEN KNIGHT 724 MAIN STREET, LEWISTON, ME 04240 | SECRETARY 5 00 | 0 | 0 | 0 |
| CHRIS TALARICO 724 MAIN STREET, LEWISTON, ME 04240 | DIRECTOR 5 00 | 0 | 0 | 0 |
| TOM PARE 724 MAIN STREET, LEWISTON, ME 04240 | DIRECTOR 5 00 | 0 | 0 | 0 |
| NORM MILLS 724 MAIN STREET, LEWISTON, ME 04240 | DIRECTOR 5 00 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |

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

X

| | | Yes | No |
|-----|---|-------------------------------|-----|
| 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 | | 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) | | 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 | | |
| 35a | 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? | | X |
| 35b | b If "Yes" has it filed a tax return on Form 990-T for this year? | N/A | |
| 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 | | X |
| 37a | Enter amount of political expenditures direct or indirect as described in the instructions | 0 | |
| 37b | Did the organization file Form 1120-POL for this year? | | 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? | | X |
| 38b | b If "Yes" complete Schedule L, Part II and enter the total amount involved | N/A | |
| 39 | Section 501(c)(7) organizations Enter | | |
| 39a | a Initiation fees and capital contributions included on line 9 | 0 | |
| 39b | b Gross receipts included on line 9 for public use of club facilities | 0 | |
| 40a | Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 | N/A | |
| | section 4912 | N/A | |
| | section 4955 | N/A | |
| 40b | 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 | | N/A |
| 40c | 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 | N/A | |
| 40d | d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization | N/A | |
| 40e | 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 | | X |
| 41 | List the states with which a copy of this return is filed | NONE | |
| 42a | The organization's books are in care of | EILEEN KNIGHT | |
| | Telephone no | 207-784-7100 | |
| | Located at | 724 MAIN STREET, LEWISTON, ME | |
| | ZIP + 4 | 04240 | |
| 42b | 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)? | | X |
| 42c | If "Yes" enter the name of the foreign country | | |
| | See the instructions for exceptions and filing requirements for Form TD F 9022.1 Report of Foreign Bank and Financial Accounts | | |
| 43 | c At any time during the calendar year did the organization maintain an office outside of the US? If "Yes" enter the name of the foreign country | | 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 | N/A | |
| 44a | Did the organization maintain any donor advised funds during the year? If "Yes" Form 990 must be completed instead of Form 990-EZ | | X |
| 44b | 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 | | X |
| 44c | c Did the organization receive any payments for indoor tanning services during the year? | | X |
| 44d | 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 | | |

- 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
 - 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
- 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

| | Yes | No |
|-----|-----|----|
| 47 | | |
| 48 | | |
| 49a | | |
| 49b | | |

| (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 |
|--|--|------------------|---|--|
| N/A | | | | |
| | | | | |
| | | | | |
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| | | | | |

- 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 **N/A**

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| | | |
| | | |
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| | | |
| | | |

- 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: *Eileen Knight* Date: *04-07-11*
 Type or print name and title: *Eileen Knight Secretary*

| | | | | | |
|-------------------------------|---|------------------------|------------------------------|---|------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | ROBERT J KEARNS | <i>Robert J Kearns</i> | 03/28/11 | | |
| | Firm's name ▶ AUSTIN ASSOCIATES P A , CPA'S | Firm's EIN ▶ | Firm's address ▶ PO BOX 3400 | Phone no (207) 783-9111 | |
| | AUBURN, ME 04212-3400 | | | | |

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

FRIENDS LODGE

Employer identification number
75-3247496

FORM 990-EZ, PART I, LINE 7, GROSS PROFIT FROM SALES OF INVENTORY

INCOME

| | |
|--|---------------|
| 1 GROSS RECEIPTS | 72,567 |
| 2 RETURNS AND ALLOWANCES | 0 |
| 3 LINE 1 LESS LINE 2 | 72,567 |
| 4 COST OF GOODS SOLD (LINE 13) | 45,881 |
| 5 GROSS PROFIT (LINE 3 LESS LINE 4) | 26,686 |

COST OF GOODS SOLD

| | |
|---|---------------|
| 6 INVENTORY AT BEGINNING OF YEAR | 0 |
| 7 MERCHANDISE PURCHASED | 45,881 |
| 8 COST OF LABOR | 0 |
| 9 MATERIALS AND SUPPLIES | 0 |
| 10 OTHER COSTS | 0 |
| 11 ADD LINES 6 THROUGH 10 | 45,881 |
| 12 INVENTORY AT END OF YEAR | 0 |
| 13 COST OF GOODS SOLD (LINE 11 LESS LINE 12) | 45,881 |

FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE

| DESCRIPTION OF EXPENSES | AMOUNT |
|--------------------------------------|---------------|
| DEPRECIATION/AMORTIZATION | 5,266 |
| OTHER EXPENSES | 24,367 |
| TOTAL TO FORM 990-EZ, LINE 14 | 29,633 |

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES

| DESCRIPTION OF OTHER EXPENSES | AMOUNT |
|--------------------------------------|---------------|
| BANK FEES | 777 |

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

FRIENDS LODGE

Employer identification number

75-3247496

| | |
|--------------------------------------|---------------|
| DONATIONS | 50 |
| ENTERTAINMENT | 637 |
| EQUIPMENT/DECORATIONS | 2,020 |
| LEAGUE FEES | 50 |
| LICENSES AND PERMITS | 2,173 |
| OFFICE EXPENSES | 21 |
| TAXES (PROPERTY/SALES) | 6,197 |
| SATELLITE | 453 |
| SUPPLIES | 323 |
| TRASH REMOVAL | 14 |
| TOTAL TO FORM 990-EZ, LINE 16 | 12,715 |

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS

| DESCRIPTION | BEG OF YEAR | END OF YEAR |
|---------------------------------|--------------------|--------------------|
| OTHER DEPRECIABLE ASSETS | 13,717 | 8,451 |

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES

| DESCRIPTION | BEG OF YEAR | END OF YEAR |
|----------------------|--------------------|--------------------|
| LOANS PAYABLE | 3,401 | 3,401 |

**FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO PROMOTE SOCIAL
FELLOWSHIP AND COMPANIONSHIP AMONG ITS MEMBERS, AND TO FURNISH A PLACE
FOR ATHLETIC SPORTS AND CONTESTS OF ALL KINDS**

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,

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

Schedule O (Form 990 or 990-EZ) (2010)

Depreciation and Amortization 990-EZ
(Including Information on Listed Property)

▶ See separate instructions ▶ Attach to your tax return

FRIENDS LODGE

FORM 990-EZ PAGE 1

75-3247496

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 | 500,000 |
| 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 | 2,000,000 |
| 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 2009 Form 4562 | 10 | |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 | 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)

| | | | |
|----|--|----|-------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year | 14 | |
| 15 | Property subject to section 168(f)(1) election | 15 | |
| 16 | Other depreciation (including ACRS) | 16 | 4,557 |

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 | |
| 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 instr | 22 | 4,557 |
| 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? Yes No 24b If Yes, is the evidence written? Yes 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 | | | | | | | 25 | |
| 26 Property used more than 50% in a qualified business use | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use | | | | | | | | |
| | | % | | | | S/L | | |
| | | % | | | | S/L | | |
| | | % | | | | S/L | | |
| 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

| | (a) Vehicle | | (b) Vehicle | | (c) Vehicle | | (d) Vehicle | | (e) Vehicle | | (f) Vehicle | |
|--|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|
| | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 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

| | Yes | No |
|---|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles including commuting by your employees? | | |
| 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 | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 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? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? | | |

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) Amortizat on for th s year |
|---|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
| 42 Amortization of costs that begins during your 2010 tax year | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2010 tax year | | | | 43 | 709 |
| 44 Total Add amounts in column (f) See the instructions for where to report | | | | 44 | 709 |