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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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 Jun 1 , 2010, and ending May 31 , 2011

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

C Name of organization
FRATERNAL ORDER OF EAGLES IOWA STATE AERIE

Number and street (or P O box, if mail is not delivered to street address) Room/suite
3305 GLENSTONE DR, UNIT 167

City or town, state or country, and ZIP + 4
GRIMES IA 50111

D Employer identification number
42-6099655

E Telephone number
(515) 321-1215

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 (ck only one) – ☐ 501(c)(3) ☒ 501(c) (8) ◄ (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 ► $ 192,020.

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	179,754.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	12,266.
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	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 $ _____ of contributions 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		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	►	9	192,020.
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)		10	241,359.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	8,200.
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	2,108.
	15	Printing, publications, postage, and shipping		15	9,093.
	16	Other expenses (describe in Schedule O)	See Form 990-EZ, Part I, Line 16 Other Expenses	16	39,025.
	17	**Total expenses.** Add lines 10 through 16	►	17	299,785.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-107,765.
	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	253,909.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	►	21	146,144.

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BAA For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2010)

TEEA0812 02/18/11

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	253,566.	22	145,910.
23	Land and buildings	0.	23	0.
24	Other assets (describe in Schedule O) FIXED ASSETS AT NET BOOK VALUE	343.	24	234.
25	**Total assets**	253,909.	25	146,144.
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)	253,909.	27	146,144.

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 ☐

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

What is the organization's primary exempt purpose? TO MAKE LIFE MORE DESIRABLE BY LESSENING ITS ILLS AND BY PROMOTING PEACE,

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 (Grants $) If this amount includes foreign grants, check here ► ☐ 28a

29 (Grants $) If this amount includes foreign grants, check here ► ☐ 29a

30 (Grants $) If this amount includes foreign grants, check here ► ☐ 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ► ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32

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 and deferred compensation	(e) Expense account and other allowances
SEE ATTACHED SEE ATTACHED SEE ATTACHED IA 50111	SEE ATTACHED 1.00	0.	0.	

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 ☐

			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	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.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► ; section 4912 ► , section 4955 ►			
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	40b		
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 ►			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ►			
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	40e		X
41	List the states with which a copy of this return is filed ►			

42a The organization's books are in care of ► LARRY HANSHAW Telephone no. ► (515) 986-3103
Located at ► 3305 SE GLENSTONE DR, #167 GRIMES IA ZIP + 4 ► 50111-5079

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 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

			Yes	No
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		

		Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45		X
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)	45a		X
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	46		X

Part V 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 ☐

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

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

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

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 10-14-11

► LARRY HANSHAW
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
RICHARD J. SIRON	RICHARD J. SIRON	10/13/11		

Firm's name ► THE PLANNERS TAX & ACCOUNTING, INC.
Firm's address ► 1012 GRAND AVENUE
WEST DES MOINES IA 50265
Firm's EIN ►
Phone no (515) 224-0149

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	Employer identification number
FRATERNAL ORDER OF EAGLES IOWA STATE AERIE	42-6099655

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)	
TRAVEL EXP	13,108.
INSURANCE BONDING & LIABILITY	662.
OTHER ADMINISTRATIVE COSTS	25,146.
Depreciation	109.
Total	39,025.

IOWA STATE AERIE OFFICERS AND COMMITTEE CHAIRMEN 2010			
OFFICE		**ADDRESS**	**PHONE - E-MAIL**
Worthy State Junior Past President	John Goffinet	712 N. Birch Street, Monticello, IA 52310	319-465-4079 jwg568@mchsi.com
Worthy State President	Greg Martin	629 Acres, Burlington, IA 52601	319-752-9683 gregfoe150@mchsi.com
Worthy State Vice Pres.	Bill Whitlock	1701 Eagle Crest Apt. B5, Davenport, IA 52804	563-271-2842 bbwhitlock20@myway.com
Worthy State Chaplain	Jake Roush	9354 74th Street, Ottumwa, IA 52502	641-684-5178 jerryroush@lisco.com
Worthy State Conductor	Joe Roe	1939 9th Street, Coralville, IA 52241	319-631-5265 eagleslodge@qwestoffice.net
Worthy State Secretary	Larry Hanshaw	5555 Glenstone Drive #167 Grimes, IA 50111	515-986-3103 lphanshaw@mchsi.com
Worthy State Treasurer	Miles Dixon	2201 Baumberger, Burlington, IA 52601	319-754-1698 milesfoe150@yahoo.com
Worthy State Inside Guard	John Haidsiak	710 S. 4th Street, Red Oak, IA 51566	712-623-4205 kjhaid@iowatelecom.net
Worthy State Outside Guard	Kevin Kressley	558 Helmet Avenue, Waterloo, IA 50703	319-230-0710 krezz58@yahoo.com
Worthy State Trustee #1	John Kipp	5027 North Dittmer, Davenport, IA 52806	563-579-4699
Worthy State Trustee #2	Randy Woods	2937 Avenue J. Council Bluffs, IA 51506	712-328-8612 rwoods17@cox.net
Worthy State Trustee #3	Steve Langton	P.O. Box 236, Atkins, IA 52206	319-521-5274 sdlangton@yahoo.com
Worthy State Trustee #4	Dale O'Brien	2656 Black Diamond R. SW, Iowa City, IA 52240	319-683-2701 obriens1990@netins.net
Honorary State V. President	Roland McKay	515 N 11th Street, Fort Dodge, IA 50501	515-573-7220 rmckay@frontiernet.net
State President's Charity Project	John Haidsiak	710 S. 4th Street, Red Oak, IA 51566	712-623-4205 kjhaid@iowatelecom.net
State Membership Director	Miles Dixon	2201 Baumberger, Burlington, IA 52601	319-754-1698 milesfoe150@yahoo.com
Co-Chairman	Shawn Phillips	P.O. Box 85, Chariton, IA 50048	641-774-2914 twolf@astoriainc.com
Co-Chairman	Joe Brinson	2908 New Era Road, Muscatine, IA 52761	563-264-5227 cbrinson@machlink.com
Budget Committee	Dean Andersen	113 South 7th St. #2, Missouri Valley, IA 51555	712-642-2621 daadra@aol.com
State New Aerie Chairman	Michael Duehr	1575 Wood Street, Dubuque, IA 52001	563-557-1098 theduehrs@aol.com
State Weak Aerie Chairman	Larry Hanshaw, et al	5555 Glenstone Drive #167 Grimes, IA 50111	515-986-3103 lphanshaw@mchsi.com
State Cancer Fund Chairman	Ivyl Garnes	2106 West 4th, Perry, IA 50220	515-465-9359 toshiaivyl@peoplepc.com
State JD Children's Fund Chairman	Jim Bryant	202 Sunny Lane, West Liberty IA 52776	319-627-6853 handyman@Lcom.net
State Child Abuse Fund Chairman	Ron Morris	309 5th St. NW, LeMars, IA 51031	712-541-2333
State Alzheimer's Fd Chairman	Pat Ready	6170 Centura Ct., Dubuque, IA 52002	563-588-3159
State Diabetes Fund Chairman	John Kipp	1622 N. Division Street, Davenport, IA 52804	563-579-4699
State Kidney Fund Chairman	Steve Langton	P.O. Box 236, Atkins, IA 52206	319-521-5274 sdlangton@yahoo.com
State Memorial Fund Chairman	Kevin Kressley	558 Helmet Avenue, Waterloo, IA 50703	319-230-0710 krezz58@yahoo.com
State Heart Fund Chairman	Dale O'Brien	2656 Black Diamond R. SW, Iowa City, IA 52240	319-683-2701 obriens1990@netins.net
State Lew Reed Spinal Cord Injury	Randy Woods	2937 Avenue J. Council Bluffs, IA 51506	712-328-8612 rwoods17@cox.net
State Golden Eagle Fund Chairman	Jim Mintun	1221 Hedge Ave., Burlingtonm, IA 52601	319-7853-5357 foe150@mchsi.com
State Ritual Chairman	Pete Schmieding	3519 Antonia Court, Imperial, MO 63052	636-942-3659 foe.104@att.net
State REAC Chairman	Terry Kipp	4343 16th St. PMB 104, Moline, IL 61265	309-798-3192 tkkipp@gmail.com
State Bowling Chairman	Tenny Sammons	7092 85th Street, Agency, IA 52530	641-777-5406
State Golf Chairman	Larry Ellis	202 Broad Street, Box 63, Grinnell, IA 50112	641-236-5672 warbonet@iowatelcom.net
State Dart Chairman	Miles Dixon	2201 Baumberger, Burlington, IA 52601	319-754-1698 milesfoe150@yahoo.com
State Pool Chairman	Kevin Kressley	558 Helmet Avenue, Waterloo, IA 50703	319-230-0710 krezz58@yahoo.com
State Bulletin Editor	Steve Zimmerman	303 South Elm St., Creston, IA 50801	641-782-4386 bulletineditor@mchsi.com
State Webmaster	Bill Drury	305 Academy Ave. York, NE 68467	402-362-2766 bdrury@neb.rr.com
State Auditor	Frank Ruggles	731 19th Street, West Des Moines, IA 50265	515-225-6622 waltzme2@mchsi.com
State Secretary Club	John Goffinet	712 N Birch Street, Monticello, IA 52310	319-465-4079 jwg568@mchsi.com
State God, Flag & Country	Wynn Bowden	200 E. Washington, Red Oak, IA 51566	712-623-3125

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No 1545-0172

2010

Attachment Sequence No **67**

Name(s) shown on return

FRATERNAL ORDER OF EAGLES IOWA STATE AERIE

Identifying number

42-6099655

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	109.
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 ► ☐		

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	109.
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 (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.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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).

	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? (See instructions) **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				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	