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Form 990-EZ

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

Department of the Treasury
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning 09/01/10, and ending 08/31/11

B Check if applicable

☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending

C Name of organization

WASHINGTON COUNTY FARM BUREAU
COOPERATIVE

Number and street (or P O box, if mail is not delivered to street address)

135 S 6TH AVENUE

Room/suite

City or town, state or country, and ZIP + 4

WEST BEND

WI 53095

D Employer identification number

39-1088612

E Telephone number

262-338-2728

F Group Exemption

Number ▶

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶H Check ☒ if the organization is not
required to attach Schedule B

I Website ▶ N/A

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (5) (insert no) ☐ 4947(a)(1) or ☐ 527

(Form 990, 990-EZ, or 990-PF)

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.

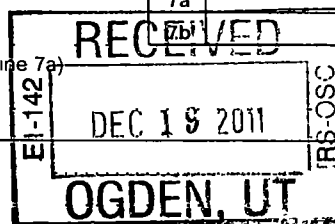
▶ \$ 77,526

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	1,000
	2	Program service revenue including government fees and contracts	2	46,737
	3	Membership dues and assessments	3	5,555
	4	Investment income	4	24,234
	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	77,526
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	1,500
	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	658
	14	Occupancy, rent, utilities, and maintenance	14	1,724
	15	Printing, publications, postage, and shipping	15	217
	16	Other expenses (describe in Schedule O)	16	64,703
	17	Total expenses. Add lines 10 through 16	17	68,802
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	8,724
	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	100,510
	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	109,234



For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

DAA

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	66,270	22	77,297
23 Land and buildings	30,209	23	29,129
24 Other assets (describe in Schedule O)	4,031	24	2,808
25 Total assets	100,510	25	109,234
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)	100,510	27	109,234

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, or 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 PROVIDE EDUCATION TO INDIVIDUALS IN AGRICULTURE TO KEEP THEM INFORMED OF RULES, REGULATIONS, AND LAWS THROUGH NEWSLETTERS. PARTICIPATES IN AG DAY AT THE STATE CAPITAL APPROXIMATELY 1000 FAMILIES BENEFITED. (Grants \$) If this amount includes foreign grants, check here ☐	28a
29 SEE SCHEDULE O (Grants \$) If this amount includes foreign grants, check here ☐	29a
30 PROVIDE SCHOLARSHIPS FOR STUDENTS WHO ARE PURSUING AN AGRICULTURALLY RELATED DEGREE. PROVIDE FUNDING FOR YOUTH TO ATTEND 4-H AND FFA SEMINARS. (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 & deferred compensation	(e) Expense account and other allowances
GREG GOELLER 135 S 6TH AVENUE WEST BEND WI 53095	PRESIDENT 5.00	0	0	0
ROSS BISHOP 135 S 6TH AVENUE WEST BEND WI 53095	TREASURER 5.00	0	0	0
LESLIE GUNDRUM 135 S 6TH AVENUE WEST BEND WI 53095	VICE PRESIDENT 5.00	0	0	0
WILLIAM HINCKLEY 135 S 6TH AVENUE WEST BEND WI 53095	SECRETARY 5.00	0	0	0
MATT DWYER 135 S 6TH AVENUE WEST BEND WI 53095	DIRECTOR 5.00	0	0	0
STEPHANIE EGNER 135 S 6TH AVENUE WEST BEND WI 53095	DIRECTOR 5.00	0	0	0
RONALD EICKSTEDT 135 S 6TH AVENUE WEST BEND WI 53095	DIRECTOR 5.00	0	0	0
KEN FALK 135 S 6TH AVENUE WEST BEND WI 53095	DIRECTOR 5.00	0	0	0
JUDITH KASTEN 135 S 6TH AVENUE WEST BEND WI 53095	DIRECTOR 5.00	0	0	0
JUDITH MAYER 135 S 6TH AVENUE WEST BEND WI 53095	DIRECTOR 5.00	0	0	0
GEORGE MUTH 135 S 6TH AVENUE WEST BEND WI 53095	DIRECTOR 5.00	0	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		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attached 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		
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
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
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 37a		
b 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
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 40a		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or 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		
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 40c		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e		X
41 List the states with which a copy of this return is filed 41		
42a The organization's books are in care of 42a		
135 S. 6TH AVENUE		
Located at 42b		
WEST BEND		
WI		
ZIP + 4 42c		
53095		
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
If "Yes," enter the name of the foreign country: 42b		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
If "Yes," enter the name of the foreign country: 42c		
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		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		X
c Did the organization receive any payments for indoor tanning services during the year?		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 instructions)
- 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

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	<i>Ross Bishop</i> Signature of officer	12-7-11 Date		
	ROSS Bishop TREASURER Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name JAMES SAUERESSIG		Preparer's signature <i>James P Saueressig CPA</i>	
	Date 11/10/11		Check ☐ if self-employed	PTIN P00151912
	Firm's name ▶ KIECKHAFFER, DIETZLER, HAUSER, LLP		Firm's EIN ▶ 39-0843014	
	Firm's address ▶ PO BOX 637 WEST BEND, WI 53095-0637		Phone no 262-334-2341	

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 WASHINGTON COUNTY FARM BUREAU
COOPERATIVE

Employer identification number
39-1088612

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

DESCRIPTION	AMOUNT
-------------	--------

COUNTY FAIR, WTKM FARM FAIR

COST OF GOODS SOLD	\$ 28,034
--------------------	-----------

COMMERCIAL RENTAL

INSURANCE	\$ 1,711
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REPAIRS	\$ 2,928
---------	----------

REAL ESTATE	\$ 4,086
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UTILITIES	\$ 3,049
-----------	----------

NON-INVESTMENT DEPRECIATION	\$ 1,080
-----------------------------	----------

CLEANING	\$ 1,643
----------	----------

TRASH REMOVAL	\$ 836
---------------	--------

LAWN CARE/SNOW REMOVAL	\$ 1,305
------------------------	----------

MISCELLANEOUS	\$ 275
---------------	--------

EXPENSES

ADVERTISING AND PROMOTION	\$ 300
---------------------------	--------

OFFICE	\$ 2,379
--------	----------

CONFERENCES/MEETINGS	\$ 9,057
----------------------	----------

INSURANCE	\$ 360
-----------	--------

DUES & SUBSCRIPTIONS	\$ 75
----------------------	-------

MISCELLANEOUS	\$ 1,346
---------------	----------

SECRETARIAL FEES	\$ 1,104
------------------	----------

DIRECTORS EXPENSES	\$ 2,291
--------------------	----------

EQUIPMENT EXPENSES	\$ 219
--------------------	--------

SUPPLIES	\$ 2,625
----------	----------

Name of the organization

WASHINGTON COUNTY FARM BUREAU

Employer identification number

39-1088612

TOTAL \$ 64,703

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
FURNITURE & EQUIPMENT	\$ 30,714	\$ 31,216
LESS ACCUMULATED DEPRECIATION	\$ 26,683	\$ 28,408
TOTAL	\$ 4,031	\$ 2,808

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

TO ENGAGE IN ACTIVITIES TO PROMOTE THE BETTERMENT OF THE CONDITION OF THOSE ENGAGED IN AGRICULTURAL PURSUITS AND TO IMPROVE THE GRADE OF THE PRODUCT AND EFFICIENCY.

FORM 990-EZ, PART III, LINE 29 - SECOND ACHIEVEMENT

PROVIDE BOOKS AND VIDEOS TO ALL PUBLIC AND PRIVATE ELEMENTARY SCHOOLS AND PUBLIC LIBRARIES IN WASHINGTON COUNTY. SPONSOR FIELD TRIPS FOR CHILDREN TO COME TO THE FARM. PARTIALLY SPONSOR THE COUNTY AG AMBASSADOR. PROVIDE SUPPORT TOWARD AG ADVENTURE LAND AT THE WASHINGTON COUNTY FAIR. VOLUNTEERS PROVIDE CONSUMER EDUCATION AND PUBLIC AWARENESS ON FOOD AND FARM BUREAU AND AGRICULTURAL ISSUES.

FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACHIEVEMENTS

VOLUNTEERS PROVIDE DISASTER RELIEF FOR FARM FAMILY MEMBERS.

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment
Sequence No **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return **WASHINGTON COUNTY FARM BUREAU
COOPERATIVE**

Identifying number
39-1088612

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see 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 (see instructions)	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 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 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	502
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	546

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	678
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	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 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	1,726
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment
Sequence No **67**

▶ See separate instructions ▶ Attach to your tax return.

Name(s) shown on return **WASHINGTON COUNTY FARM BUREAU
COOPERATIVE**

Identifying number
39-1088612

Business or activity to which this form relates

COMMERCIAL RENTAL

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 (see instructions)	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 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 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	1,080

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	0
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	1,080
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)