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# 2010

## Open to Public Inspection

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**

**A For the 2010 calendar year, or tax year beginning 10-01-2010, and ending 09-30-2011**

**B** Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

<b>C</b> Name of organization	DELAWARE STATE GRANGE INC
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Number and street (or P O box, if mail is not delivered to street address)	Room/suite
911 S GOVERNORS AVENUE	

City or town, state or country, and ZIP + 4  
DOVER, DE 19904

D Employer identification number

51-0108519



**E Telephone number**

**F** Group Exemption  
Number 

**G Accounting method** ☒ Cash ☐ Accrual ☐ Other (specify) ☐

I Website: N/A

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

**H** Check   if the organization is **not** required to attach Schedule B (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. \$ 84,739

**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	500	
	2	Program service revenue including government fees and contracts		2		
	3	Membership dues and assessments		3	1,088	
	4	Investment income		4	995	
	5a	Gross amount from sale of assets other than inventory	5a		5c	
	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)				
	6	Gaming and fundraising events			6d	42,265
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a			
	b	Gross income from fundraising events (not including \$ 82,156 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000)				
	c	Less direct expenses from gaming and fundraising events	6c	39,891		
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)				
	7a	Gross sales of inventory, less returns and allowances	7a		7c	
b	Less cost of goods sold	7b				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)					
8	Other revenue (describe in Schedule O)		8			
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	44,848		
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	11,000	
	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	1,815	
	14	Occupancy, rent, utilities, and maintenance		14	3,993	
	15	Printing, publications, postage, and shipping		15		
	16	Other expenses (describe in Schedule O)		16	50,479	
	17	Total expenses. Add lines 10 through 16		17	67,287	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-22,439	
	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	183,318	
	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	160,879	

## Part II Balance Sheets

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

(See the instructions for Part II )

(See the instructions for Part II )													(A) Beginning of year		(B) End of year	
22	Cash, savings, and investments	.	.	.	.	.	.	.	.	.	.	.	460,575	22	441,461	
23	Land and buildings	.	.	.	.	.	.	.	.	.	.	.		23		
24	Other assets (describe in Schedule O)	.	.	.	.	.	.	.	.	.	.	.	28,979	24	25,749	
25	Total assets	.	.	.	.	.	.	.	.	.	.	.	489,554	25	467,210	
26	Total liabilities (describe in Schedule O)	.	.	.	.	.	.	.	.	.	.	.	306,236	26	306,331	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	.	.	.	.	.	.	.	.	.	.	.	183,318	27	160,879	

### Part III Statement of Program Service Accomplishments

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?

INCREASE INTEREST IN AGRICULTURE THROUGH PROVIDING AGRICULTURE SCHOLARSHIPS TO STUDENTS AND COMMUNITY SERVICE PROGRAMS

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** WE ARE ABLE TO CONTINUE PROGRAMS THAT HELP NEEDY CHILDREN, JUNIOR GRANGES, 4H CLUBS, FFA ORGANIZATIONS, PROMOTE SOCIAL SKILLS AND PROJECTS ESSENTIAL TO YOUTH FUNDS ALSO PROVIDE FOR COMMUNITY PROJECTS, AGRICULTURAL SCHOLARSHIPS, WOMEN'S ACTIVITIES, AND SPECIAL EDUCATION PROGRAMS TO ADULTS AND YOUTH ALL OF THESE WOULD NOT BE ACHIEVED IF NOT FOR THE SOURCES OF REVENUE

(Grants \$ ) If this amount includes foreign grants, check here . . .  

29

(Grants \$ ) If this amount includes foreign grants, check here . . . ☐

30

(Grants \$ ) If this amount includes foreign grants, check here . . .  

**31** Other program services (describe in Schedule O) . . . . .

(Grants \$ ) If this amount includes foreign grants, check here . . . ►

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

**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

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 . . . . .		No
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) . . . . .		No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> 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?		No
35b	b If "Yes," has it filed a tax return on <b>Form 990-T</b> 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 . . . . .		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	
37b	b Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	38b	
39	Section 501(c)(7) organizations. Enter		
39a	a Initiation fees and capital contributions included on line 9 . . . . .	39a	
39b	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 ▶		
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 . . . . .	40b	
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 . . . . . ▶		
40d	d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
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 . . . . .	40e	No
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ NANCY BURBAGE Telephone no ▶ (302) 734-4653 911 S GOVERNORS AVE Located at ▶ DOVER, DE ZIP + 4 ▶ 199044109		
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)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	Yes	No
42c	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 ▶		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> 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? If "Yes", Form 990 must be completed instead of Form 990-EZ.	Yes	No
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		No
44c	c Did the organization receive any payments for indoor tanning services during the year?		No
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		

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
45a	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 must be completed instead of Form990-EZ		No
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		No

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.

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	
48	Is the organization a school 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?	
49b	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 & deferred compensation	(e) Expense account and other allowances

50(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

51(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		2012-07-24 Date				
	NANCY J BURBAGE SECRETARY Type or print name and title						
Paid Preparer's Use Only	Preparer's signature	KARL A KATZ	Date	2012-07-25	Check if self-employed	<input type="checkbox"/>	Preparer's taxpayer identification number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4				EIN		
	DOVER, DE 199030492				Phone no (302) 736-6100		





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

☐ Yes ☐ No

Additional Data

Software ID:  
Software Version:  
EIN: 51-0108519  
Name: DELAWARE STATE GRANGE INC

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
WILLIAM NARVEL  911 S GOVERNORS AVENUE DOVER,DE 19904	PRESIDENT 25 00	0		
MICHAEL K LYNCH  911 S GOVERNORS AVENUE DOVER,DE 19904	VICE-PRESIDE 000 00	0		
RONALD S MARTIN  911 S GOVERNORS AVENUE DOVER,DE 19904	TREASURER 20 00	0		
NANCY J BURBAGE  911 S GOVERNORS AVENUE DOVER,DE 19904	SECRETARY 20 00	0		

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 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 DELAWARE STATE GRANGE INC	Employer identification number 51-0108519
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Identifier	Return Reference	Explanation
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	EXPENSES ADMINISTRATIVE SERVICES 5,170 DIAMOND STATE GRANGER 1,947 INSURANCE 1,758 BANK CHARGES 60 DUES AND SUBSCRIPTIONS 171 PROMOTIONS 175 POSTAGE 655 PUBLICATIONS 67 SUPPLIES 1,364 TAXES AND LICENSES 542 TELEPHONE 2,090 UTILITIES 2,558 HONORARIUM 2,200 EXPENSE-MASTER 15,572 CONTRIBUTIONS 6,780 SIXTH DEGREE 271 STATE ACTIVITIES 2,318 GRANGE FAMILY ACTIVITIES 4,609 YOUTH ACTIVITIES 2,172 TOTAL 50,479

Identifier	Return Reference	Explanation
OTHER ASSETS	FORM 990-EZ, PART II, LINE 24	OTHER NOTES AND LOANS 24,305 18,400 DEPRECIABLE ASSETS 135,378 140,647 LESS ACCUMULATED DEPRECIATION 130,704 133,298 TOTAL 28,979 25,749



Identifier	Return Reference	Explanation
OTHER LIABILITIES	FORM 990-EZ, PART II, LINE 26	DUE TO MIDLAND GRANGE 50,786 51,273 DUE TO PENCADER GRANGE 229,597 229,597 DUE TO CENTRAL GRANGE 25,853 25,461

Identifier	Return Reference	Explanation
PRIMARY EXEMPT PURPOSE	FORM 990-EZ, PART III	INCREASE INTEREST IN AGRICULTURE THROUGH PROVIDING AGRICULTURE SCHOLARSHIPS TO STUDENTS AND COMMUNITY SERVICE PROGRAMS

Identifier	Return Reference	Explanation
FIRST ACHIEVEMENT	FORM 990-EZ, PART III, LINE 28	WE ARE ABLE TO CONTINUE PROGRAMS THAT HELP NEEDY CHILDREN, JUNIOR GRANGES, 4H CLUBS, FFA ORGANIZATIONS, PROMOTE SOCIAL SKILLS AND PROJECTS ESSENTIAL TO YOUTH FUNDS ALSO PROVIDE FOR COMMUNITY PROJECTS, ACRICULTURAL SCHOLARSHIPS, WOMEN'S ACTIVITIES, AND SPECIAL EDUCATION PROGRAMS TO ADULTS AND YOUTH ALL OF THESE WOULD NOT BE ACHIEVED IF NOT FOR THE SOURCES OF REVENUE

Form

4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment  
Sequence No 67

Department of the Treasury  
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return DELAWARE STATE GRANGE INC	Business or activity to which this form relates INDIRECT DEPRECIATION	Identifying number 51-0108519
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Part I Election to Expense Certain Property Under Section 179

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

1	Maximum amount See the instructions for a higher limit for certain businesses . . . . .	1	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	

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	1,539
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		5,269	5 0	HY	200 DB	1,054
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	2,593
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	
25Special 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									
		%				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

30 Total business/investment miles driven during the year ( <b>do not</b> include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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?	Yes	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		
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 )		
<b>Note:</b> 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 <b>Total.</b> Add amounts in column (f) See the instructions for where to report				44	

## TY 2010 Compensation Explanation

**Name:** DELAWARE STATE GRANGE INC

**EIN:** 51-0108519

Person Name	Explanation
WILLIAM NARVEL	
MICHAEL K LYNCH	
RONALD S MARTIN	
NANCY J BURBAGE	