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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2011

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

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Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2011 calendar year, or tax year beginning _____, and ending _____

<p>B Check if applicable</p> <p>Address change <input type="checkbox"/></p> <p>Name change <input type="checkbox"/></p> <p>Initial return <input type="checkbox"/></p> <p>Terminated <input type="checkbox"/></p> <p>Amended return <input type="checkbox"/></p> <p>Application pending <input type="checkbox"/></p>	<p>C Name of organization</p> <p style="font-size: 12pt; font-weight: bold;">EASTERN MASS. CHAPTER, NARI, INC.</p> <p>Number and street (or P O box, if mail is not delivered to street address)</p> <p style="font-size: 12pt; font-weight: bold;">831 BEACON ST</p> <p>Room/suite</p> <p style="font-size: 12pt; font-weight: bold;">RM 186</p> <p>City or town, state or country and ZIP + 4</p> <p style="font-size: 12pt; font-weight: bold;">NEWTON CENTRE MA 02459</p>	<p>D Employer identification number</p> <p style="font-size: 12pt; font-weight: bold;">04-3088255</p> <p>E Telephone number</p> <p style="font-size: 12pt; font-weight: bold;">508-907-6249</p> <p>F Group Exemption Number <input type="checkbox"/></p>
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G Accounting Method Cash Accrual Other (specify) ▶ _____ **H** Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ▶ WWW.EMNARI.ORG

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (6) ◀ (insert no.) 4947(a)(1) or 527

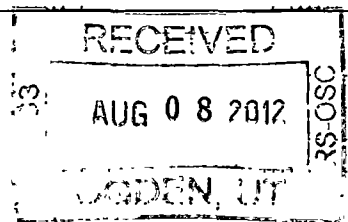
K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization 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 ▶ \$ **180,271**

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

	Description		Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	94,319
	3 Membership dues and assessments	3	59,440
	4 Investment income	4	102
	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	26,410
c Less direct expenses from gaming and fundraising events	6c	19,672	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	6,738	
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	160,599	
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	82,187
	13 Professional fees and other payments to independent contractors	13	15,734
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	2,973
	16 Other expenses (describe in Schedule O)	16	81,208
	17 Total expenses. Add lines 10 through 16	17	182,102
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-21,503
	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	39,394
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	13,396
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	31,287



SCANNED AUG 16 2012

6P

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	41,734	22	46,222
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	17,689	24	2,797
25 Total assets	59,423	25	49,019
26 Total liabilities (describe in Schedule O)	20,029	26	17,732
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	39,394	27	31,287

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 the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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 MONTHLY MEETINGS PROVIDE A FORUM FOR MEMBERS TO DISCUSS CURRENT TECHNIQUES AND INDUSTRY EXPERIENCES.

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

28a

29 CERTIFICATION CLASSES IN INDUSTRY STANDARDS ARE MADE AVAILABLE LOCALLY.

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

29a

30 SEE SCHEDULE O

(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) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ANDREW T KOFMAN 10 BLAIR CIRCLE	SHARON MA 02067 TREASURER 2.00	0	0	0
MICHAEL P SAMS 101 FEDERAL ST	BOSTON MA 02110 CLERK 1.00	0	0	0
TOM MESSIER 458 SOUTH AVENUE	WHITMAN MA 02382 DIRECTOR 1.00	0	0	0
TIMOTHY WALSH 100 WASON ST	MEDFORD MA 02155 DIRECTOR 1.00	0	0	0
GARY MORRISON 13 WINDSOR RD	BEVERLY MA 01915 PRESIDENT 1.00	0	0	0
DANNY PUCCIO 5 DRAPER ST	WOBURN MA 01810 DIRECTOR 1.00	0	0	0
GLEN TRAVIS 35 FRANKLIN RD	ASHLAND MA 01721 1ST VP 1.00	0	0	0
GREG ANTONIOLI 15 RYDER ST	ARLINGTON MA 02476 CHAIRMAN OF BOARD 1.00	0	0	0
JOHN PUCCIO 96 CEDAR ROAD NORTH	MEDFORD MA 02155 DIRECTOR 1.00	0	0	0
ANN DUBE' 831 BEACON ST #186	NEWTON CENTRE MA 02459 EXEC DIR 40.00	73,145	2,194	0
MARK PASKELL 106 ROWLEY ROAD	STERLING MA 01564 3RD VP 1.00	0	0	0
STEPHEN DOUCET 1 CENTRAL STREET	STONEHAM MA 02180 2ND VP 1.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract 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 significant 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
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
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 ▶ _____, 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		
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		X
41 List the states with which a copy of this return is filed ▶ NONE		
42a The organization's books are in care of ▶ ANDREW T KOEFMAN CPA ESQ Telephone no ▶ 781-784-3662 10 BLAIR CIRCLE Located at ▶ SHARON MA ZIP + 4 ▶ 02067		
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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
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 ▶ _____		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b 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)		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

	Yes	No
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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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 Andrew T Kofman Date 8/3/12
 Type or print name and title ANDREW T KOFMAN TREASURER

Paid Preparer Use Only: Pnnt/Type preparer's name Janet Mooney Preparer's signature Janet Mooney Date 07/25/12 Check if self-employed PTIN P00201621
 Firm's name Mooney & Company Firm's EIN 26-1785312
 Firm's address 280 Prospect St #2 Phone no 508 878 5282
Stoughton MA 02072

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

**SCHEDULE G
(Form 990 or 990-EZ)**

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2011

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Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization

EASTERN MASS. CHAPTER, NARI, INC.

Employer identification number

04-3088255

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>GOLF TOURNAMENT</u> (event type)	_____ (event type)	<u>NONE</u> (total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	26,410		26,410
	2	Less Charitable contributions			
	3	Gross income (line 1 minus line 2)	26,410		26,410
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	19,672		19,672
	10	Direct expense summary Add lines 4 through 9 in column (d)			
11	Net income summary Combine line 3, column (d), and line 10				6,738

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No
7	Direct expense summary Add lines 2 through 5 in column (d)				
8	Net gaming income summary Combine line 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities

a Is the organization licensed to operate gaming activities in each of these states?

9a Yes No

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

10a Yes No

b If "Yes," explain

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity operated in

13a		%
13b		%

 - a The organization's facility
 - b An outside facility
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete 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

2011Open to Public
Inspection**EASTERN MASS. CHAPTER, NARI, INC.**

Employer identification number

04-3088255**FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

DESCRIPTION	AMOUNT
EXPENSES	
MEETINGS AND EVENTS	\$ 47,609
TRADE SHOW EXPENSE	\$ 1,787
MGMT MEETING EXPENSE	\$ 1,173
OFFICE SUPPLIES	\$ 6,252
TELEPHONE EXPENSE	\$ 942
BANK MERCHANT CHARGES	\$ 5,947
INSURANCE	\$ 2,779
DONATIONS	\$ 300
TRAVEL TO NATIONAL	\$ 831
COMMISSION EXPENSE	\$ 11,292
COMPUTER EXPENSE	\$ 1,821
NON-INVESTMENT DEPRECIATION	\$ 475
TOTAL	\$ 81,208

FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DESCRIPTION	AMOUNT
ASSETS FROM CAPE COD CHAPER, NARI	\$ 13,396

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLE	\$ 12,155	\$ 3,070
LESS ALLOWANCE	\$ 1,170	\$ 1,390

Name of the organization EASTERN MASS. CHAPTER, NARI, INC.	Employer identification number 04-3088255
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NET	\$	10,985	\$	1,680
COMPUTER	\$	4,121	\$	4,121
LESS ACCUMULATED DEPRECIATION	\$	3,409	\$	3,884
PREPAID EXPENSES	\$	2,552	\$	0
APPROVED CC TRX NOT YET RECEIVED	\$	3,440	\$	880
TOTAL	\$	17,689	\$	2,797

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

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 2,140	\$ 1,319
DEFERRED REVENUE	\$ 10,899	\$ 9,631
ACCRUED LIABILITES	\$ 0	\$ 0
OTHER LIABILITIES	\$ 6,990	\$ 6,782

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

PROVIDING EDUCATION AND RESOURCES TO MEMBERS IN THE HOME REMODELING AND IMPROVEMENT INDUSTRY.

FORM 990-EZ, PART III, LINE 30 - THIRD ACCOMPLISHMENT

NEWSLETTERS & SEMINARS RELATED TO NEW TECHNOLOGY ARE PUBLISHED AND PRODUCED. INFORMATION IS MADE AVAILABLE TO THE GENERAL PUBLIC REGARDING THE REMODELING AND IMPROVEMENT INDUSTRY.

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2011

Department of the Treasury
Internal Revenue Service (99)

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

Attachment Sequence No **179**

Name(s) shown on return

EASTERN MASS. CHAPTER, NARI, INC.

Identifying number

04-3088255

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 2010 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 2012. 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 2011	17	475
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 2011 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 2011 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	475
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** (2011)