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2011

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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

A For the 2011 calendar year, or tax year beginning 01-01-2011, and ending 12-31-2011

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

C Name of organization GREATER ALLEGHENY KISKI AREA BOARD OF REALTORS	D Employer identification number 25-1435627
Number and street (or P O box, if mail is not delivered to street address) 1000 FIFTH AVENUE	E Telephone number (724) 337-3500
City or town, state or country, and ZIP + 4 NEW KENSINGTON, PA 15068	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:** ► www.gakarealtors.com**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 ► \$ 122,389**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ►

Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2 2,522
	3 Membership dues and assessments	3 113,321
	4 Investment income	4 244
	5a Gross amount from sale of assets other than inventory	5a
	b Less cost or other basis and sales expenses	5b 0
	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
Expenses	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 0
	c Less direct expenses from gaming and fundraising events	6c 0
	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 0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c
	8 Other revenue (describe in Schedule O)	8 6,302
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 122,389
	10 Grants and similar amounts paid (list in Schedule O)	10
Net Assets	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 14,384
	13 Professional fees and other payments to independent contractors	13
	14 Occupancy, rent, utilities, and maintenance	14 5,700
	15 Printing, publications, postage, and shipping	15 141
	16 Other expenses (describe in Schedule O)	16 81,859
	17 Total expenses. Add lines 10 through 16	17 102,084
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 20,305
	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)	19 101,297
	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	21 121,602

Part II Balance SheetsCheck if the organization used Schedule O to respond to any question in this Part II

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	97,619	22 114,273
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	3,678	24 7,988
25 Total assets	101,297	25 122,261
26 Total liabilities (describe in Schedule O)	26	659
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	101,297	27 121,602

Part III Statement of Program Service AccomplishmentsCheck if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

EDUCATION

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 EDUCATION AND PROMOTION OF REAL ESTATE SALES FOR ALL MEMBERS

(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a
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29

(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	29a
--------------	---	------------

30

(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	30a
--------------	---	------------

31 Other program services (describe in Schedule O)

(Grants \$)	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	31a
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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
See Additional Data Table				

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

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

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)

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 during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?

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

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

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?

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?

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

b Gross receipts, included on line 9, for public use of club facilities

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

41 List the states with which a copy of this return is filed

42a The organization's books are in care of **ORGANIZATION** Telephone no **(724) 337-3500**

1000 FIFTH AVENUE

Located at **NEW KENSINGTON, PA**ZIP + 4 **15068**

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.**

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

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? If "Yes," *Form 990 must be completed instead of Form 990-EZ.*

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*

c Did the organization receive any payments for indoor tanning services during the year?

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)?

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)*

	Yes	No
33		No
34		No
35a		No
35b		No
35c		No
36		No
37b		No
38a		No
38b		
39a		0
39b		0
40b		
40e		No
42b		No
42c		No
43		
44a		No
44b		No
44c		No
44d		No
45a		No
45b		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

	Yes	No
46		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

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 described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		

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

	Yes	No
49a		

b If "Yes," was the related organization a section 527 organization?

	Yes	No
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 & deferred compensation	(e) Expense account and other allowances
NONE				

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
NONE		

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 LISA CRAWFORD CEO 2012 Type or print name and title	2012-07-19 Date	
Paid Preparer's Use Only	Preparer's signature <input type="checkbox"/> DONNA M WATT	Date <input type="checkbox"/> 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 <input type="checkbox"/> WILDER AND CO LTD PC CPAS 633 CARL AVE	<input type="checkbox"/> EIN <input type="checkbox"/>	Phone no <input type="checkbox"/> (724) 339-1005
	NEW KENSINGTON, PA 150684835		

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 to provide any additional information.
► Attach to Form 990 or 990-EZ.

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Name of the organization

GREATER ALLEGHENY KISKI AREA BOARD OF
REALTORS**Employer identification number**

25-1435627

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 26 1	Total Liabilities 1	PAYROLL TAXES WITHHELD - Beginning \$0 PAYROLL TAXES WITHHELD - Ending \$659
Form 990-EZ, Part II, Line 24 1	Other Assets 1	FEDERAL TAX W/H - Beginning \$0 FEDERAL TAX W/H - Ending \$6
Form 990-EZ, Part II, Line 24 1012	Other Assets 1012	Intangible Assets - Beginning \$1326 Intangible Assets - Ending \$0
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$2352 Machinery and Equipment - Ending \$7982
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	COMMUNITY SERVICE PROJECT \$1000
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	EQUIPMENT MAINT & COMPUTER EXP \$2282
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	INAUGURAL DINNER/PICNIC \$7248
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	TRAINING \$7877
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	DUES \$51757
Form 990-EZ, Part I, Line 16 1012	Other Expenses 1012	Insurance \$535
Form 990-EZ, Part I, Line 16 1010	Other Expenses 1010	Amortization \$1326
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$1594
Form 990-EZ, Part I, Line 16 1007	Other Expenses 1007	Conferences, Conventions, and Meetings \$4190
Form 990-EZ, Part I, Line 16 1005	Other Expenses 1005	Travel \$350
Form 990-EZ, Part I, Line 16 1003	Other Expenses 1003	Information Technology \$1650
Form 990-EZ, Part I, Line 16 1002	Other Expenses 1002	Office Expenses \$1470
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$580
Form 990-EZ, Part I, Line 8 2	Other Revenue 2	COMMUNITY SERVICE \$1002
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	GALA \$5300

Additional Data

Software ID: 11000144
Software Version: 2011v1.2
EIN: 25-1435627
Name: GREATER ALLEGHENY KISKI AREA BOARD OF REALTORS

Form 990-EZ, Special Condition Description:

Special Condition Description

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
LISA CRAWFORD FIFTH AVENUE NEW KENSINGTON, PA 15068	CEO 20 12 0	0		
DONNA TOLK FREEPORT ROAD NATRONA HEIGHTS, PA 15065	Director 0	0		
STACIE SACCO 2400 LEECHBURG ROAD STE 101 NEW KENSINGTON, PA 15068	Director 0	0		
QUANDRA NICKOLS 3285 LEECHBURG ROAD LOWER BURRELL, PA 15068	Director 0	0		
MICHAEL ROTTO 2400 LEECHBURG RD STE 101 NEW KENSINGTON, PA 15068	Director 0	0		
GINGER JONES 21 TOWNE CENTER DRIVE LEECHBURG, PA 15656	Director 0	0		
FRANK HANSEN 3285 LEECHBURG ROAD LOWER BURRELL, PA 15068	Director 0	0		
ALAN WINTER 119 MULONE DRIVE SARVER, PA 16055	Director 0	0		
KRISTEN MCKEAG 564 VOGELS LANE VERONA, PA 15147	CEO 25 00	8,667		
SUZETTE VENTURINI 228 CHARLES AVENUE NEW KENSINGTON, PA 15068	CEO 25 00	4,958		
BILLIE JO EASTERLIN 2400 LEECHBURG RD STE 101 NEW KENSINGTON, PA 15068	Director 0	0		
LAURA SMITH 823 PITTSBURGH ST SPRINGDALE, PA 15144	Secretary 3 00	0		
JOYCE HUTTERER 119 MULONE DRIVE SARVER, PA 16055	President 3 00	0		
RITA SUMNEY 2400 LEECHBURG RD STE 101 NEW KENSINGTON, PA 15068	Vice President 3 00	0		

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 GREATER ALLEGHENY KISKI AREA BOARD OF REALTORS	Business or activity to which this form relates Form 990/990-PF	Identifying number 25-1435627
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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 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 11 ►	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	1,594

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	
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 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	1,594
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**

	%							
	%							
	%							

	%			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 (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (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)														

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

(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 2011 tax year (see instructions)

43 Amortization of costs that began before your 2011 tax year **43** **1,326**

44 Total. Add amounts in column (f) See the instructions for where to report **44** **1,326**