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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2011**Department of the Treasury  
Internal Revenue Service

- 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.

**Open to Public Inspection**

**A** For the 2011 calendar year, or tax year beginning **Jul 1**, 2011, and ending **Jun 30**, 2012

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

**C** Name of organization  
**FRATERNAL ORDER OF POLICE NE LODGE**  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**10730 PACIFIC ST 242**  
 City or town, state or country, and ZIP + 4  
**OMAHA NE 68114-4761**

**D** Employer identification number  
**23-7278969**

**E** Telephone number  
**(402) 391-7030**

**F** Group Exemption Number  
**1199**

**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.nebraskafop.org**

**J** Tax-exempt status (ck only one) — ☐ 501(c)(3) ☒ 501(c) ( 8 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization 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. **\$ 182,087.**

**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 ☒

|          |    |   |    |          |
|----------|----|---|----|----------|
|          | 1  | Contributions, gifts, grants, and similar amounts received  | 1  | 67,130.  |
|          | 2  | Program service revenue including government fees and contracts   | 2  |          |
|          | 3  | Membership dues and assessments   | 3  |          |
|          | 4  | Investment income   | 4  | 940.     |
| REVENUE  | 5a | Gross amount from sale of assets other than inventory   | 5a |          |
|          | 5b | Less cost or other basis and sales expenses   | 5b |          |
|          | 5c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)   | 5c |          |
|          | 6  | Gaming and fundraising events   |    |          |
|          | 6a | Gross income from gaming (attach Schedule G if greater than \$15,000)   | 6a | 54,811.  |
|          | 6b | Gross income from fundraising events (not including \$ 0. 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 | 54,054.  |
|          | 6c | Less direct expenses from gaming and fundraising events   | 6c | 60,115.  |
|          | 6d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)  | 6d | 48,750.  |
|          | 7a | Gross sales of inventory, less returns and allowances   | 7a |          |
|          | 7b | Less cost of goods sold   | 7b |          |
| EXPENSES | 7c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)  | 7c |          |
|          | 8  | Other revenue (describe in Schedule O)  | 8  | 5,152.   |
|          | 9  | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8   | 9  | 121,972. |
|          | 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 | 18,000.  |
|          | 13 | Professional fees and other payments to independent contractors   | 13 | 38,441.  |
|          | 14 | Occupancy, rent, utilities, and maintenance   | 14 | 901.     |
|          | 15 | Printing, publications, postage, and shipping   | 15 |          |
|          | 16 | Other expenses (describe in Schedule O)   | 16 | 68,894.  |
| ASSETS   | 17 | <b>Total expenses.</b> Add lines 10 through 16  | 17 | 126,236. |
|          | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9)   | 18 | -4,264.  |
|          | 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 | 232,582. |
|          | 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 | 228,318. |

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)



**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 |
|---|-----|----|
| <b>33</b> 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  |
| <b>34</b> 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  |
| <b>35a</b> 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>35b</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   | X   |    |
| <b>35c</b> 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  |
| <b>36</b> 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  |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float: right;">0.</span>   |     |    |
| <b>37b</b> Did the organization file Form 1120-POL for this year?   |     | X  |
| <b>38a</b> 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>38b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved   |     |    |
| <b>39</b> Section 501(c)(7) organizations Enter   |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9   |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities  |     |    |
| <b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <span style="float: right;">section 4912 <span style="float: right;">section 4955</span></span>   |     |    |
| <b>b</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 |     |    |
| <b>c</b> 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   |     |    |
| <b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization   |     |    |
| <b>e</b> 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  |
| <b>41</b> List the states with which a copy of this return is filed <span style="float: right;">_____</span>  |     |    |

|   | Yes | No |
|---|-----|----|
| <b>42a</b> The organization's books are in care of <b>JOHN DAVIS</b> Telephone no <b>(308) 368-5886</b><br>Located at <b>BOX 386</b> <b>HERSHEY</b> <b>NE</b> ZIP + 4 <b>69143</b>  |     |    |
| <b>b</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)?<br>If 'Yes,' enter the name of the foreign country <span style="float: right;">_____</span> |     | X  |
| See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.   |     |    |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.?<br>If 'Yes,' enter the name of the foreign country <span style="float: right;">_____</span>   |     | X  |

|   | Yes | No |
|---|-----|----|
| <b>43</b> 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 <span style="float: right;">_____</span>                  |     |    |
| <b>44a</b> 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>b</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  |
| <b>c</b> Did the organization receive any payments for indoor tanning services during the year?   |     | X  |
| <b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O  |     |    |
| <b>45a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?  |     | X  |
| <b>b</b> 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  |     |    |
| 49a |     |    |
| 49b |     |    |

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.'

| (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 |
|--|--|---|---|--|
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |
|  |  |   |   |  |

e 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 |
|--|---------------------|------------------|
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

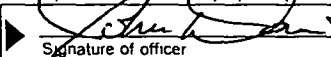
e Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here



Signature of officer

Date

JOHN DAVIS

Type or print name and title

Paid Preparer Use Only

|  |   |                         |  |
|--|---|-------------------------|--|
| Print/Type preparer's name<br><b>VERNON E DOLLECK</b>            | Preparer's signature<br><b>VERNON E DOLLECK</b> | Date<br><b>11/16/12</b> | Check <input type="checkbox"/> if self-employed PTIN<br><b>P00059304</b> |
| Firm's name <b>Dolleck, Frederes &amp; Somer, PC</b>             | Firm's EIN <b>47-0665758</b>                    |                         |  |
| Firm's address <b>10730 Pacific St., #242<br/>Omaha NE 68114</b> | Phone no <b>(402) 391-7030</b>                  |                         |  |

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

☒ Yes ☐ No

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.**

2011

**Open to Public Inspection**

Employer identification number

23-7278969

## 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

- 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

- ☐ 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 column (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<br>CORP FOR CHARACTER<br>(event type) | (b) Event #2<br>(event type) | (c) Other events<br>(total number) | (d) Total events<br>(add column (a)<br>through column (c)) |
|-----------------|---|--|------------------------------|------------------------------------|--|
|                 |   |  |                              |                                    |  |
| REVENUE         | 1 Gross receipts  | 54,054.  |                              |                                    | 54,054.  |
|                 | 2 Less Charitable contributions                               |  |                              |                                    |  |
|                 | 3 Gross income (line 1 minus line 2)                          | 54,054.  |                              |                                    | 54,054.  |
| DIRECT EXPENSES | 4 Cash prizes   |  |                              |                                    |  |
|                 | 5 Noncash prizes  |  |                              |                                    |  |
|                 | 6 Rent/facility costs   |  |                              |                                    |  |
|                 | 7 Food and beverages  |  |                              |                                    |  |
|                 | 8 Entertainment   |  |                              |                                    |  |
|                 | 9 Other direct expenses                                       | 32,359.  |                              |                                    | 32,359.  |
|                 | 10 Direct expense summary Add lines 4 through 9 in column (d) |  |                              |                                    | 32,359.  |
|                 | 11 Net income summary Combine line 3, column (d), and line 10 |  |                              |                                    | 21,695.  |

**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<br>bingo/progressive<br>bingo                            | (c) Other gaming  | (d) Total gaming<br>(add column (a)<br>through column (c)) |
|-----------------|--|---|--|---|--|
| REVENUE         | 1 Gross revenue  |   | 54,811.  |   | 54,811.  |
| DIRECT EXPENSES | 2 Cash prizes  |   |  |   |  |
|                 | 3 Non-cash prizes  |   |  |   |  |
|                 | 4 Rent/facility costs  |   |  |   |  |
|                 | 5 Other direct expenses  |   | 27,756.  |   | 27,756.  |
|                 | 6 Volunteer labor  | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |  |
|                 | 7 Direct expense summary Add lines 2 through 5 in column (d)       |   |  |   | 27,756.  |
|                 | 8 Net gaming income summary Combine lines 1, column (d) and line 7 |   |  |   | 27,055.  |

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

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

☒ Yes ☐ No

b If 'No,' explain \_\_\_\_\_

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

☐ Yes ☒ No

b If 'Yes,' explain \_\_\_\_\_

- |    |   |                              |  |
|----|---|------------------------------|--|
| 11 | Does the organization operate gaming activities with nonmembers?  | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> 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? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

**13** Indicate the percentage of gaming activity operated in

**a** The organization's facility

13a 9

**b** An outside facility

|     |   |
|-----|---|
| 13b | 9 |
|-----|---|

- 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 contact 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).

Department of the Treasury  
Internal Revenue Service

**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

2011

**Open to Public Inspection**

Name of the organization

Employer identification number

FRATERNAL ORDER OF POLICE NE LODGE

23-7278969

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

**Form 990-EZ, Part I, Line 8 Other Revenue**

Other revenue (describe in Schedule O)

|               |               |
|---------------|---------------|
| RENTAL INCOME | 1,950.        |
| MISCELLANEOUS | 3,202.        |
| Total         | <u>5,152.</u> |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

**Form 990-EZ, Part I, Line 16 Other Expenses**

Other expenses (describe in Schedule O)

|                                   |                |
|-----------------------------------|----------------|
| STATE BI-ANNUAL CONFERENCE        | 7,936.         |
| NATIONAL TRAVEL                   | 9,578.         |
| STATE TRAVEL AND MEETINGS         | 4,021.         |
| ATM EXPENSE                       | 3,397.         |
| PAYROLL TAXES                     | 2,376.         |
| BANK CHARGES                      | 1,349.         |
| CREDIT CARD FEES                  | 199.           |
| DUES                              | 315.           |
| EXPENDABLE EQUIPMENT AND SOFTWARE | 3,003.         |
| INSURANCE                         | 291.           |
| NATIONAL LABOR SERVICES           | 2,400.         |
| OFFICE EXPENSE                    | 2,826.         |
| TELEPHONE                         | 1,825.         |
| POSTAGE                           | 728.           |
| MISCELLANEOUS                     | 270.           |
| LICENSE AND FEES                  | 95.            |
| GIFTS                             | 100.           |
| DONATIONS                         | 23,754.        |
| Depreciation                      | 960.           |
| REIMBURSABLE EXPENSES-TRAVEL      | 2,349.         |
| TAXES- OTHER                      | 1,122.         |
| Total                             | <u>68,894.</u> |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

**Form 990-EZ, Page 1, Part II, Line 24**

| Line 24 - Other Assets: | Beginning<br>of Year | End of<br>Year |
|-------------------------|----------------------|----------------|
| PREPAID EXPENSES        | 3,803.               | 2,893.         |
| EQUIPMENT               | 26,526.              | 26,526.        |
| LESS ACCUM DEPR         | -24,029.             | -24,988.       |
| Total                   | <u>6,300.</u>        | <u>4,431.</u>  |

**Depreciation and Amortization**  
(Including Information on Listed Property)

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

**2011**Attachment  
Sequence No **179**

Name(s) shown on return

FRATERNAL ORDER OF POLICE NE LODGE

Identifying number

23-7278969

Business or activity to which this form relates

Form 990 / Form 990EZ

**Part I Election To Expense Certain Property Under Section 179**

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

|    |  |                              |                  |
|----|--|------------------------------|------------------|
| 1  | Maximum amount (see instructions)  | 1                            |                  |
| 2  | Total cost of section 179 property placed in service (see instructions)  | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)   | 3                            |                  |
| 4  | Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 5  | Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction Enter the smaller of line 5 or line 8  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2010 Form 4562  | 10                           |                  |
| 11 | Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)                            | 11                           |                  |
| 12 | Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 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 | 960. |
| 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)<br>Classification of property | (b) Month and<br>year placed<br>in service | (c) Basis for depreciation<br>(business/investment use<br>only — see instructions) | (d)<br>Recovery period | (e)<br>Convention | (f)<br>Method | (g) Depreciation<br>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<br>property  |  |  | 27.5 yrs               | MM                | S/L           |                               |
|                                   |  |  | 27.5 yrs               | MM                | S/L           |                               |
| i Nonresidential real<br>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 | 960. |
| 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)<br>Type of property (list vehicles first)   | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period                                   | (g)<br>Method/Convention | (h)<br>Depreciation deduction          | (i)<br>Elected section 179 cost |    |  |  |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) |                               |   |                            |  |  |                          |  | 25                              |    |  |  |
| 26 Property used more than 50% in a qualified business use  |                               |   |                            |  |  |                          |  |                                 |    |  |  |
|   |                               |   |                            |  |  |                          |  |                                 |    |  |  |
| 27 Property used 50% or less in a qualified business use  |                               |   |                            |  |  |                          |  |                                 |    |  |  |
|   |                               |   |                            |  |  |                          |  |                                 |    |  |  |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1  |                               |   |                            |  |  |                          |  | 28                              |    |  |  |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1   |                               |   |                            |  |  |                          |  |                                 | 29 |  |  |

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

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

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

|  |     |    |
|--|-----|----|
| 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)<br>Description of costs  | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>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                                |
| 44 <b>Total.</b> Add amounts in column (f). See the instructions for where to report |                                 |                           |                     |  | 44                                |