See a Social Security Number? Say Something!
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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*

OMB No 1545-1150

2011

Open to Public Inspection

A **For the 2011 calendar year, or tax year beginning** 7/1/2011 , **and ending** 6/30/2012

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

C Name of organization
Farm Bureau Federation Mississippi - Yazoo County

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P O Drawer 569

City or town | state or country | ZIP + 4
Yazoo City | MS | 39194-0569

D **Employer Identification number**
64-0325451

E Telephone number
(662) 746-2201

F Group Exemption Number ▶ 1473

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

I **Website:** ▶ N/A

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

H Check ▶ ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization 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 ▶ $ 188,497

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	
	3	Membership dues and assessments		3	76,044
	4	Investment income		4	1,585
	5a	Gross amount from sale of assets other than inventory	5a 10,307		
	b	Less cost or other basis and sales expenses	5b 150		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	10,157
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 3,909		
	b	Less cost of goods sold	7b 3,580		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	329
	8	Other revenue (describe in Schedule O)		8	96,652
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	▶	9	184,767
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	28,782
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	141,166
	17	**Total expenses.** Add lines 10 through 16	▶	17	169,948
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	14,819
	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	176,735
	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	191,554

9-7

15

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 . . . X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	106,898	22	126,344
23	Land and buildings	65,037	23	61,038
24	Other assets (describe in Schedule O)	4,800	24	4,193
25	**Total assets**	176,735	25	191,575
26	**Total liabilities** (describe in Schedule O)		26	21
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	176,735	27	191,554

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 ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose? To promote the interest of farmers in Mississippi
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

28 To unite through our membership those people or groups of people with a common interest in developing and improving the economic, social and educational interest of the farmer
(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29
(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30
(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 0

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
Matthew Edgar P O Drawer 569 Yazoo City MS 39194-0569	Title President Hr/Wk 5 00	0		
Jimmy Whitaker P O Drawer 569 Yazoo City MS 39194-0569	Title First Vice- Preside Hr/Wk 5 00	0		
Steve Coody P O Drawer 569 Yazoo City MS 39194-0569	Title Second Vice - Pre Hr/Wk 5 00	0		
Marian Davis P O Drawer 569 Yazoo City MS 39194-0569	Title Sec/Treasurer Hr/Wk 40 00	0		
Robert Coker Jr P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	0		
Ryan Ragland P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	0		
Will Choate P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	0		
Jack Kirk Jr P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	0		
Van Ray P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	0		
James Nichols P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	0		
David Dooley P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	0		
Billy Joe Ragland P O Drawer 569 Yazoo City MS 39194-0569	Title Director Hr/Wk 2 00	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 . X

			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	33		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)	34		X
35 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)?	35a	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	35b	X	
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	35c		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	36		X
37 a	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?	37b		X
38 a	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?	38a		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			
40 a	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	40b		
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	40e		X
41	List the states with which a copy of this return is filed ▶ MS			
42 a	The organization's books are in care of ▶ MARIAN DAVIS Telephone no ▶ (662) 746-2201			
	Located at ▶ 105 S WASHINGTON City YAZOO CITY ST MS ZIP + 4 ▶ 39194			
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.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		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			
			Yes	No
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		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	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45 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)	45b		X

		Yes	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		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 . . . . . ☐

		Yes	No
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		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?		X
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
Name None Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			

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
Name None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

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

▶ Matt Edgar Date 9-11-12
Signature of officer

▶ Matt Edgar, President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
William Davis	William Davis	8/24/2012		P00631624

Firm's name ▶ Mississippi Farm Bureau Federation — Firm's EIN ▶64-0303134
Firm's address ▶ 6311 Ridgewood Road, Jackson, MS 39211 — Phone no (601) 977-4205

May the IRS discuss this return with the preparer shown above? See instructions . . . ▶ ☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
Farm Bureau Federation Mississippi - Yazoo County	64-0325451

Form 990-EZ, Part I, Line 8, Other Revenue Schedule I 96,652

Form 990-EZ, Part I, Line 10, Grants Paid Activity Membership Dues, Grantee MFBF 6311 Ridgewood Road Jackson MS 39211, Cash Grant 28,782, Relationship

Form 990-EZ, Part I, Line 16, Other Expenses Schedule II 141,166

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Expenses Beginning of year 4,800, End of year 4,193

Form 990-EZ, Part II, Line 26, Liabilities Accounts Payable: Beginning of year 0, End of year 21

Form 990-EZ Part V Section Other Information Line 35b Services to the ins cos for the benefit of the members

Name of the organization	Employer identification number
Farm Bureau Federation Mississippi - Yazoo County	64-0325451

Yazoo County Farm Bureau
SCHEDULE II
June 30, 2012

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	64857				
Payroll Taxes	5452				
Employee Insurance	8010				
Retirement	3092				
TOTAL	81411	40705	40706		
Expense Directly Attributed to Production of Farm Bureau Dues					
TOTAL	11529	11529			
Expense Directly Related to Production of Service Fees					
State Income Tax	1009				
Computer Rent	720				
TOTAL	1729		1729		
TOTAL EXPENSES	141166	73084	68082	0	0

Yazoo County Farm Bureau
Depreciation Schedule
June 30, 2012
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Fully Depreciated		20775 06		20775.06	7 0	SL	20775 06	0 00	20775.06	0 00
Building	Jun-78	113218 23		113218 23	40 0	SL	90574 72	2830 46	93405 18	19813 05
Building Addition	Dec-88	31391 70		31391 70	31 5	SL	22505 60	996 56	23502 16	7889 54
Gutters	Mar-94	1231 75		1231 75	7 0	SL	1231 75	0 00	1231 75	0 00
Parking Lot	Oct-94	16208 35		16208 35	7 0	SL	16208 35	0 00	16208 35	0 00
Carpet (Old Bldg)	Jun-95	716 10		716 10	7 0	SL	716 10	0 00	716 10	0 00
Heating System	Jul-97	963 00		963.00	7 0	SL	963 00	0.00	963 00	0 00
Building Improvements	Apr-98	1620 67		1620 67	7 0	SL	1620 67	0 00	1620 67	0 00
Blinds	May-99	564 65		564 65	7 0	SL	564 65	0 00	564 65	0 00
Carpet	Jun-99	1509 24		1509.24	7 0	SL	1509 24	0 00	1509 24	0 00
		188198 75	0 00	188198 75			156669 14	3827 02	160496 16	27702 59

Prepared by Clay Foster

Yazoo County Farm Bureau
Depreciation Schedule
June 30, 2012
Furniture & Equipment

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Fully Depreciated		4545 05		4545 05	7 0	SL	4545 05	0 00	4545 05	0 00
Chair	Jan-95	106 99		106.99	7 0	SL	106 99	0 00	106 99	0 00
Fax Machine	Feb-96	255 73		255 73	7 0	SL	255 73	0 00	255 73	0 00
Chair	Feb-97	213 99		213 99	7 0	SL	213 99	0 00	213 99	0 00
Office Furniture	May-97	731 35		731 35	7 0	SL	731 35	0 00	731 35	0 00
Computer	Jan-98	2957 48		2957 48	7 0	SL	2957 48	0 00	2957 48	0 00
Office Equipment	Jan-98	327 40		327 40	7 0	SL	327 40	0 00	327 40	0 00
Camera	Nov-98	427 99		427 99	7 0	SL	427 99	0 00	427 99	0 00
Office Furniture	Jun-99	168 00		168 00	7 0	SL	168 00	0 00	168 00	0 00
Office Furniture	Apr-11	1206 91		1206 91	7 0	SL	86 21	172 42	258 63	948 28
		10940 89	0 00	10940 89			9820 19	172 42	9992 61	948 28

Prepared by Clay Foster

Yazoo County Farm Bureau
SCHEDULE I
June 30, 2012

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	15891	
Southern Farm Bureau Life Insurance Company	25179	
Southern Farm Bureau Casualty Insurance Company	32171	
Mississippi Farm Bureau Mutual Insurance Company	23411	
TOTAL SERVICE FEES		96652

Yazoo County Farm Bureau
SCHEDULE II
June 30, 2012

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	47262	47262			
Insurance Company Svc Fees	96652		96652		
Rent Received	1050			1050	
Interest	535				535
Net Sales	328				328
TOTAL INCOME	145827	47262	96652	1050	863
Relationship of Dues to Service Fees		32.8%	67.2%		
Floor Space Ratio		50.0%	50.0%		
Allocation of General Overhead Based on the Relationship of Dues to Service Fees					
Promotions	1387				
Insurance	309				
Telephone	4009				
Postage	2268				
Office Expense	5829				
Depreciation	172				
TOTAL	13974	4589	9385		
Allocation of Occupancy Expense Base on Area Occupied					
Utilities	5950				
Taxes	5748				
Insurance	1407				
Building Maintenance	15591				
Depreciation	3827				
TOTAL	32523	16261	16262		

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

Name of Organization
Farm Bureau Federation Mississippi - Yazoo County

Employer Identification number
64-0325451

Name and title	Average hours per week devoted to position	Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	Contributions to emp benefit plans & deferred compensation	Estimated amount of other compensation
Bernard Jordan Jr Director	2 00	0	0	0
Tim Pepper Director	2 00	0	0	0
Tim Manor Director	2 00	0	0	0
Dennis Paul Jr Director	2 00	0	0	0
John Greenlee Director	2 00	0	0	0
John Swayze Director	2 00	0	0	0
John Fouche Director	2 00	0	0	0
Barry Bridgforth Director	2 00	0	0	0
William Bridgforth Director	2 00	0	0	0
Charles McClintock Director	2 00	0	0	0
Robert Cato Director	2 00	0	0	0
John Howie Director	2 00	0	0	0
Stephen Johnson Director	2 00	0	0	0
Phillip Vandevere Director	2 00	0	0	0
William Harris Director	2 00	0	0	0
Jimmy Moore Director	2 00	0	0	0
James Langley Director	2 00	0	0	0
Virginia Mathews Director	2 00	0	0	0

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No 1545-0172

2011

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Farm Bureau Federation Mississippi - Yazoo Co	990EZ	64-0325451

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	3	
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	0
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	0

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	0
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	0
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	0
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 ▶	13	0

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	3,999

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
19 a	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

20 a	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	3,999
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	