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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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 11/1/2011, and ending 10/31/2012

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

C Name of organization Farm Bureau Federation Mississippi Leflore County
 Number and street (or P O box, if mail is not delivered to street address) P O Box 453 Room/suite _____
 City or town Greenwood state or country MS ZIP + 4 38935-0453

D Employer identification number 64-0321999

E Telephone number (662) 453-6416

F Group Exemption Number 1473

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: N/A

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (5) ◀ (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. \$ 122,225

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		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received	1		18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2		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)
3	Membership dues and assessments	3	55,093	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4	2,568	21	Net assets or fund balances at end of year. Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a			
b	Less cost or other basis and sales expenses	5b			
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0		
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	217		
b	Less cost of goods sold	7b	192		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	25		
8	Other revenue (describe in Schedule O)	8	64,347		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	122,033		
10	Grants and similar amounts paid (list in Schedule O)	10	20,042		
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	100,498		
17	Total expenses. Add lines 10 through 16	17	120,540		

For Paperwork Reduction Act Notice, see the separate instructions.
 (HTA)

Form **990-EZ** (2011)

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Part II Balance Sheets. (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	300,477	22	302,516
23 Land and buildings	18,737	23	19,224
24 Other assets (describe in Schedule O)	3,561	24	2,805
25 Total assets	322,775	25	324,545
26 Total liabilities (describe in Schedule O)	406	26	683
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	322,369	27	323,862

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 Displayed Red Barn agricultural learning kits at several county schools (Grants \$) If this amount includes foreign grants, check here ☐	29a	
30 Multiple board members have read books on agriculture at county schools (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
PUTNAM STAINBACK P O BOX 453 GREENWOOD MS 38935-0453	Title PRESIDENT Hr/WK 5 00	0		
MARK KIMMEL P O BOX 453 GREENWOOD MS 38935-0453	Title FIRST VICE PRES Hr/WK 2 00	0		
HUGH ARANT JR P O BOX 453 GREENWOOD MS 38935-0453	Title SECOND VICE PRES Hr/WK 2 00	0		
LOUIS FANCHER III P O BOX 453 GREENWOOD MS 38935-0453	Title SEC/TREASURER Hr/WK 2 00	0		
MIKE BUSSEY P O BOX 453 GREENWOOD MS 38935-0453	Title DIRECTOR Hr/WK 2 00	0		
WAYNE BUSH P O BOX 453 GREENWOOD MS 38935-0453	Title DIRECTOR Hr/WK 2 00	0		
DAVID ARANT P O BOX 453 GREENWOOD MS 38935-0453	Title DIRECTOR Hr/WK 2 00	0		
DAVID W BUSH P O BOX 453 GREENWOOD MS 38935-0453	Title DIRECTOR Hr/WK 2 00	0		
BEN DOWNING P O BOX 453 GREENWOOD MS 38935-0453	Title DIRECTOR Hr/WK 2 00	0		
DAVID KELLY P O BOX 453 GREENWOOD MS 38935-0453	Title DIRECTOR Hr/WK 2 00	0		
JOHN BUSH P O BOX 453 GREENWOOD MS 38935-0453	Title DIRECTOR Hr/WK 2 00	0		
DWIGHT DUNN P O BOX 453 GREENWOOD MS 38935-0453	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. ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
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)?	X	
35 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	
35 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
37 b Did the organization file Form 1120-POL for this year?		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?		X
38 b If "Yes," complete Schedule L, Part II and enter the total amount involved		
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		
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		
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed ▶ _____		
42 a The organization's books are in care of ▶ Candace Wheeler Telephone no ▶ (662) 453-6416 Located at ▶ 934 Hwy 82 West City Greenwood ST MS ZIP + 4 ▶ 38935		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
c At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ▶ _____		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
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		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

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

49a		X
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b If "Yes," was the related organization a section 527 organization?

49b		X
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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 <u>None</u> 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 <u>None</u> 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	Signature of officer <u>R. Putnam Stainback Jr</u> <u>R. Putnam Stainback Jr</u>		Date <u>12-19-12</u>		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name <u>William Davis</u>	Preparer's signature <u>William Davis</u>	Date <u>12/11/2012</u>	Check ☐ if self-employed	PTIN <u>P00631624</u>
	Firm's name ► <u>Mississippi Farm Bureau Federation</u>			Firm's EIN ► <u>64-0303134</u>	
	Firm's address ► <u>6311 Ridgewood Road, Jackson, MS 39211</u>			Phone no ► <u>(601) 977-4205</u>	

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

► ☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

**Open to Public
Inspection**

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.

Name of the organization

Employer identification number

Farm Bureau Federation Mississippi Leflore County

64-0321999

Form 990-EZ, Part I, Line 8, Other Revenue, Schedule I 64,347

Form 990-EZ, Part I, Line 10, Grants Paid, Activity, Membership Dues, Grantee, Mississippi

Farm Bureau Federation PO Box 1972 Jackson MS 39215-1972, Cash Grant 20,042, Relationship

Form 990-EZ, Part I, Line 16, Other Expenses, Management and General 48,539

Form 990-EZ, Part I, Line 16, Other Expenses, Program Expenses 51,959

Form 990-EZ, Part II, Line 24, Other Assets, Prepaid Taxes, Beginning of year 3,063, End of
year 2,307

Form 990-EZ, Part II, Line 24, Other Assets, Inventory, Beginning of year 273, End of year
273

Form 990-EZ, Part II, Line 24, Other Assets, Utility Deposit, Beginning of year 225, End of
year 225

Form 990-EZ, Part II, Line 26, Liabilities, Account Payable, Beginning of year 406, End of
year 683

Page 1 of 1 of Part IV

Employer Identification number

64-0321999

[illegible]

Name of the organization

Employer identification number

Farm Bureau Federation Mississippi Leflore County

64-0321999

Leflore County Farm Bureau
SCHEDULE I
October 31, 2012

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	15119
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Southern Farm Bureau Life Insurance Company	11208
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Southern Farm Bureau Casualty Insurance Company	20990
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Mississippi Farm Bureau Casualty Insurance Company	16860
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Total Insurance Fees	<u>64177</u>
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CROP INSURANCE

Crop Insurance Service Fees	<u>170</u>
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Total Bank Fees

Farm Bureau Bank Service Fees	<u>170</u>
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TOTAL SERVICE FEES	<u><u>64347</u></u>
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Leflore County Farm Bureau
SCHEDULE II
October 31, 2012

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	35051	35051			
Insurance Company Svc Fees	64177		64177		
Other Income	170		170.00		
Rent Received	0	0		0	
Interest	2568				2568
Net Sales	25				25
TOTAL INCOME	101991	35051	64347	0	2593

Relationship of Dues to Service Fees	35.3%	64.7%
Floor Space Ratio	50.0%	50.0%

Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Promotions	310		
Insurance	309		
Telephone	2017		
Postage	436		
Office Expense	1148		
Depreciation	134		
TOTAL	4354	1535	2819

Allocation of Occupancy Expense
Base on Area Occupied

Utilities	3285		
Taxes	4955		
Insurance	1293		
Building Maintenance	5704		
TOTAL	15237	7618	7619

Leflore County Farm Bureau
SCHEDULE II
October 31, 2012

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	61491				
Payroll Taxes	5410				
Employee Insurance	7178				
TOTAL	74079	37039	37040		
Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	2325				
Board Expense	1007				
Commodity Meetings	48				
Contributions	266				
Legislative Reception	100				
MFBF Convention	857				
Safety Seminar	258				
Secretary Meeting	247				
Womens Committee	84				
Young Farmer Program	575				
TOTAL	5767	5767			
Expense Directly Related to Production of Service Fees					
State Income Tax	711				
Computer Rent	350				
TOTAL	1061		1061		
TOTAL EXPENSES	100498	51959	48539	0	0

Leflore County Farm Bureau
Depreciation Schedule
October 31, 2012
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation			Net
							Beg Balance	Additions (Deduct)	End Balance	
Building	Oct-83	131210 34		131210 34	15 0	SL	131210 34	0 00	131210 34	0 00
Parking Lot/Ramp	Apr-91	4295 00		4295 00	7 0	SL	4295 00	0 00	4295 00	0 00
Air Conditioner Unit	Oct-98	4499 35		4499 35	7 0	SL	4499 35	0.00	4499 35	0 00

140004 69	0 00	140004 69	140004 69	0 00	140004 69	0 00
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Leflore County Farm Bureau
Depreciation Schedule
October 31, 2012
Furniture & Equipment

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Office Equipment	Jan-92	620 10		620 10	7 0	SL	620.10	0 00	620 10	0 00
Office Equipment	Feb-92	1687 52		1687 52	7 0	SL	1687 52	0 00	1687 52	0 00
Desk	Apr-92	697 48		697 48	7 0	SL	697 48	0 00	697 48	0 00
Portrait	Nov-92	535 00		535 00	7 0	SL	535 00	0 00	535 00	0 00
Fax Machine	Apr-94	471 46		471 46	5 0	SL	471 46	0 00	471 46	0 00
Copier	May-95	1208 03		1208 03	5 0	SL	1208 03	0 00	1208 03	0 00
Refrigerator	Jan-07	502 89		502 89	7 0	SL	323 28	71 84	395 12	107 77
TV for Ag Promotions	Oct-12		620 60	620 60	5 0	SL		62 06	62 06	558 54

5722 48	620 60	6343 08	5542 87	133 90	5676 77	666 31
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Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment

Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Farm Bureau Federation Mississippi Leflore Co 990EZ

64-0321999

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	72

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		621	5	HY	SL	62
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	
i Nonresidential real property			27.5 yrs	MM	S/L	
			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	134
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2011)

(HTA)