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# 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

<b>A For the 2011 calendar year, or tax year beginning</b>		11/1/2011	<b>, and ending</b>	10/31/2012
<b>B Check if applicable</b>		<b>C Name of organization</b>		<b>D Employer identification number</b>
<input type="checkbox"/> Address change		Farm Bureau Federation Mississippi State County		64-0335889
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		<b>E Telephone number</b>
<input type="checkbox"/> Initial return				(662) 562-8249
<input type="checkbox"/> Terminated				<b>F Group Exemption Number</b> ► 1473
<input type="checkbox"/> Amended return		City or town	state or country	ZIP + 4
<input type="checkbox"/> Application pending		Senatobia	MS	38668-0605
<b>G Accounting Method</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		Other (specify) ►		
<b>I Website:</b> ► N/A		<b>H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)</b>		
<b>J Tax-exempt status (check only one)</b> — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 5 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
<b>K Check ► <input type="checkbox"/> 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</b>				
<b>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 ► \$ 127,030</b>				
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I ► <input checked="" type="checkbox"/>				
Revenue FEB 01 2011 REVENGE CANNED	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	57,338	
	4 Investment income	4	28	
	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	378		
b Less cost of goods sold	7b	377		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	1		
8 Other revenue (describe in Schedule O)	8	69,286		
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► <span style="border: 1px solid black; padding: 2px;">JAN 17 2013</span>	9	126,653		
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	32,653	
	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	107,996	
	17 <b>Total expenses.</b> Add lines 10 through 16 ►	17	140,649	
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-13,996	
	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	306,774	
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	292,778		

JBR

**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	108,053	22 101,434
23	Land and buildings	195,831	23 188,476
24	Other assets (describe in Schedule O)	3,620	24 3,527
25	<b>Total assets</b>	307,504	25 293,437
26	<b>Total liabilities</b> (describe in Schedule O)	730	26 659
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	306,774	27 292,778

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III 

What is the organization's primary exempt purpose? To further the interests 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

**Expenses**

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

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. <input type="checkbox"/>		
(Grants \$	) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29			
(Grants \$	) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30			
(Grants \$	) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O)		
(Grants \$	) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
<b>32 Total program service expenses.</b> (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
Mike Ferguson 317 East Main St Senatobia MS 38668	Title President Hr/WK 4 00	0		
Kenny Hurt 317 East Main St Senatobia MS 38668	Title Vice President Hr/WK 3 00	0		
Ralph Darnell 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
Walter McKellar 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
James Allison 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
Wayne Stewart 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
Grandy Ladner 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
James Baker 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
Jerry Baker 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
Boyce Lamb 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
Jimmy Sowell 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		
Brian Houston 317 East Main St Senatobia MS 38668	Title Director Hr/WK 2 00	0		

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		
49a		X
49b		

49 a 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
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		
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** *Michael M. Ferguson* 1-14-13  
 Signature of officer  
*Michael M Ferguson President*  
 Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name William Davis	Preparer's signature <i>William Davis</i>	Date 1/9/2013	Check <input type="checkbox"/> if self-employed	PTIN 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

**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	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)? b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35a 35b 35c	X X 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?	37a 37b	
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? b If "Yes," complete Schedule L, Part II and enter the total amount involved	38a 38b	X
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	39a 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 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	40b 40c 40e	
41 List the states with which a copy of this return is filed ► _____		
42 a The organization's books are in care of ► Misty Whitsell Located at ► P. O. Box 605 City Senatobia ST. MS ZIP + 4 ► 38668-0605	Telephone no ► (662)562-8249	
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	Yes 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	<input type="checkbox"/>	
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 b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ c Did the organization receive any payments for indoor tanning services during the year? d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44a 44b 44c 44d	Yes X X X
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 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)	45a 45b	X X

**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

Name of the organization

Farm Bureau Federation Mississippi Tate County

Employer identification number

64-0335889

Form 990-EZ, Part I, Line 8, Other Revenue, Schedule I 69,286

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 32,653, Relationship

Form 990-EZ, Part I, Line 16, Other Expenses, Management and General 51,312

Form 990-EZ, Part I, Line 16, Other Expenses, Program Services 56,684

Form 990-EZ, Part II, Line 24, Other Assets, Prepaid Taxes, Beginning of year 3,620, End of

year 3,527

Form 990-EZ, Part II, Line 26, Liabilities, Payroll Taxes Payable, Beginning of year 754, End

of year 732

Form 990-EZ, Part II, Line 26, Liabilities, PIC Payable, Beginning of year -24, End of year

-73

Name of the organization

Farm Bureau Federation Mississippi Tate County

Employer identification number

64-0335889

Tate County Farm Bureau  
SCHEDULE I  
October 31, 2012

SERVICE FEES RECEIVED

INSURANCE

8986

11834

27829

20597

Total Insurance Fees 69246

BANK SERVICE FEES

Farm Bureau Bank 40

Total Bank Svc Fees 40 00

TOTAL SERVICE FEES 69286.00

Tate County Farm Bureau  
S C H E D U L E    II  
October 31, 2012

	TOTAL	DUES	UBI	RENTAL	MISC
<b>INCOME</b>					
Farm Bureau Dues-Net	24686	24686			
Insurance Company Svc Fees	69246		69246		
Farm Bureau Bank	40		40		
Interest	28				28
Net Sales	1				1
<b>TOTAL INCOME</b>	<b>94001</b>	<b>24686</b>	<b>69286</b>	<b>0</b>	<b>29</b>

**Relationship of Dues to Service Fees** 26.3% 73.7%

Floor Space Ratio 50.0% 50.0%

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

Promotions	663		
Insurance	1055		
Telephone	3958		
Postage	268		
Office Expense	3969		
Depreciation	1908		
<b>TOTAL</b>	<b>11821</b>	<b>3105</b>	<b>8716</b>

## Allocation of Occupancy Expense Base on Area Occupied

Utilities	4155
Taxes	5922
Insurance	1700
Building Maintenance	4864
Depreciation	6065
<b>TOTAL</b>	<b>22706</b>
	<b>11353</b>
	<b>11353</b>

Tate County Farm Bureau  
**S C H E D U L E    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	57180				
Payroll Taxes	3663				
TOTAL	60843	30421	30422		
Expense Directly Attributed to Production of Farm Bureau Dues					
AFBF Convention	0				
Ag in the Classroom	638				
Board Expense	4418				
Commodity Meetings	127				
Contributions	1000				
Legislative Reception	52				
MFBF Convention	1854				
Safety Seminar	88				
Secretary Meeting	296				
Womens Committee	50				
Young Farmer Program	650				
TOTAL	11805	11805			
Expense Directly Related to Production of Service Fees					
State Income Tax	821				
TOTAL	821		821		
<b>TOTAL EXPENSES</b>	<b>107996</b>	<b>56684</b>	<b>51312</b>	<b>0</b>	<b>0</b>

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

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation			
							Beg Balance	Additions (Deduct)	End Balance	Net
Building	Nov-88	96876.80		96876.80	33.0	SL	69514.87	2935.66	72450.53	24426.27
Building	Nov-88	1847.22		1847.22	31.5	SL	1352.14	58.64	1410.78	436.44
Carpet	Apr-90	636.00		636.00	31.5	SL	577.07	20.19	597.26	38.74
Building	Nov-97	454.19		454.19	31.5	SL	190.80	14.42	205.22	248.97
Building	Nov-97	2240.58		2240.58	31.5	SL	883.65	71.13	954.78	1285.80
Building	Jun-03	4571.82		4571.82	39.0	SL	937.84	117.23	1055.07	3516.75
Building	Oct-06	1765.60		1765.60	39.0	SL	226.35	45.27	271.62	1493.98
Building	Oct-08	90125.00		90125.00	39.0	SL	6932.70	2310.90	9243.60	80881.40
Building	Nov-08	19155.00		19155.00	39.0	SL	3718.73	491.15	4209.88	14945.12

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217672.21	0 00	217672.21	84334.15
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Tate County Farm Bureau  
Depreciation Schedule  
October 31, 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 Items		15581.77		15581.77	7.0	SL	15581.77	0.00	15581.77	0.00
Equipment	Mar-01	331.70		331.70	7.0	SL	331.70	0.00	331.70	0.00
Equipment	Apr-01	294.25		294.25	7.0	SL	294.25	0.00	294.25	0.00
Copier	May-01	996.08		996.08	7.0	SL	896.10	99.98	996.08	0.00
Telephone	May-01	4049.04		4049.04	7.0	SL	4049.01	0.03	4049.04	0.00
Equipment	Aug-05	1217.44		1217.44	7.0	SL	1217.44	0.00	1217.44	0.00
Furniture	Oct-06	225.00		225.00	7.0	SL	160.70	32.14	192.84	32.16
Furniture	Oct-07	191.53		191.53	7.0	SL	109.44	27.36	136.80	54.73
Chairs	Oct-08	1059.30		1059.30	7.0	SL	453.99	151.33	605.32	453.98
Telephone	Oct-08	940.87		940.87	7.0	SL	403.23	134.41	537.64	403.23
Furniture	Oct-08	5617.50		5617.50	7.0	SL	2407.50	802.50	3210.00	2407.50
Chairs	Oct-08	513.60		513.60	7.0	SL	220.11	73.37	293.48	220.12
Blinds	Oct-08	840.00		840.00	7.0	SL	360.00	120.00	480.00	360.00
Telephone	Oct-08	840.48		840.48	7.0	SL	360.21	120.07	480.28	360.20
Table & Chair	Jul-09	249.99		249.99	7.0	SL	107.13	35.71	142.84	107.15
Chairs	Jul-09	342.37		342.37	7.0	SL	146.73	48.91	195.64	146.73
Copier	Jan-11	1400.00		1400.00	7.0	SL	100.00	200.00	300.00	1100.00
Monitor for ag promotion	Sep-12		620.60	620.60	5.0	SL		62.06	62.06	558.54
		34690.92	620.60	35311.52			27199.31	1907.87	29107.18	6204.34

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

Page 1 of 1 of Part IV

**Name of Organization**

**Employer Identification number**

Farm Bureau Federation Mississippi Tate County

64-0335889

Form 4562

# Depreciation and Amortization

## (Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment  
Sequence No 179Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Farm Bureau Federation Mississippi State Council	990EZ	64-0335889

**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 7,910

**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	<input type="checkbox"/>

**Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
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 7,972
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