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Form **990-EZ**

## Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

# 2012

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**

Department of the Treasury  
Internal Revenue Service

**A** For the 2012 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

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

**C** Name of organization  
**EASTERN MASS. CHAPTER, NARI, INC.**

**D** Employer identification number  
**04-3088255**

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
**831 BEACON ST RM 186**

**E** Telephone number  
**508-907-6249**

City or town, state or country, and ZIP + 4  
**NEWTON CENTRE MA 02459**

**F** Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I** Website: ▶ **WWW.EMNARI.ORG**

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( **6** ) ◀ (insert no )  4947(a)(1) or  527

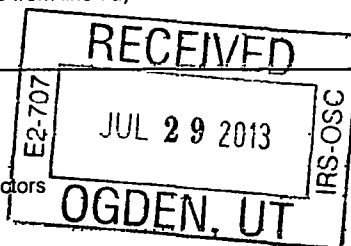
**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **185,121**

**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			
	2 Program service revenue including government fees and contracts			92,641
	3 Membership dues and assessments		<b>SEE STATEMENT</b>	63,220
	4 Investment income			33
	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	
	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	29,227	
	c Less: direct expenses from gaming and fundraising events	6c	14,502	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	14,725
	7a Gross sales of inventory, less returns and allowances	7a		
	b Less: cost of goods sold	7b		
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8 Other revenue (describe in Schedule O)		8	
	<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	170,619
	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	68,262
	13 Professional fees and other payments to independent contractors		13	15,120
	14 Occupancy, rent, utilities, and maintenance		14	
	15 Printing, publications, postage, and shipping		15	3,555
	16 Other expenses (describe in Schedule O)		16	80,495
	<b>17 Total expenses.</b> Add lines 10 through 16		17	167,432
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)		18	3,187
	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	31,287
	20 Other changes in net assets or fund balances (explain in Schedule O)		20	
	<b>21 Net assets or fund balances at end of year.</b> Combine lines 18 through 20		21	34,474



For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2012)

4 2

**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	46,222	22	30,132
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	2,797	24	14,535
25 Total assets	49,019	25	44,667
26 Total liabilities (describe in Schedule O)	17,732	26	10,193
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	31,287	27	34,474

**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?

SEE SCHEDULE O

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 MONTHLY MEETINGS PROVIDE A FORUM FOR MEMBERS TO DISCUSS CURRENT TECHNIQUES AND INDUSTRY EXPERIENCES.	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 CERTIFICATION CLASSES IN INDUSTRY STANDARDS ARE MADE AVAILABLE LOCALLY.	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 SEE SCHEDULE O	(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
32 Total program service expenses (add lines 28a through 31a)		32

**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) 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
ANDREW T KOFMAN TREASURER	2.00	0	0	0
MICHAEL P SAMS CLERK	1.00	0	0	0
TOM MESSIER DIRECTOR	1.00	0	0	0
AMY MCFADDEN DIRECTOR	1.00	0	0	0
GARY MORRISON CHAIRMAN	1.00	0	0	0
GEORGE LELLIOS DIRECTOR	1.00	0	0	0
GLEN TRAVIS PRESIDENT	2.00	0	0	0
ANN DUBE' EXEC DIR	40.00	41,239	2,580	0
MARK PASKELL 2ND VP	2.00	0	0	0
STEPHEN DOUCET 1ST VP	2.00	0	0	0
JIM LAVALLEE 3RD VP	2.00	0	0	0
VON SALMI DIRECTOR	1.00	0	0	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
35a	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	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		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
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float:right">▶ 37a</span>		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">38b</span>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 <span style="float:right">39a</span>		
b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">39b</span>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ _____</span>		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ _____</span>		
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 <span style="float:right">▶ <u>NONE</u></span>		
42a	The organization's books are in care of <span style="float:right">▶ <u>ANDREW T KOFMAN CPA ESQ</u></span> Telephone no <span style="float:right">▶ <u>781-784-3662</u></span> 10 BLAIR CIRCLE Located at <span style="float:right">▶ <u>SHARON</u></span> MA ZIP + 4 <span style="float:right">▶ <u>02067</u></span>		
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: <span style="float:right">▶ _____</span> 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: <span style="float:right">▶ _____</span>		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 <span style="float:right">▶ <input type="checkbox"/> <span style="float:right">43</span></span>		
44a	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		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		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
<b>46</b>		<b>X</b>

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations 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
<b>47</b>		
<b>48</b>		
<b>49a</b>		
<b>49b</b>		

**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 title of each employee paid more than \$100,000	(b) 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

**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

**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

<b>Sign Here</b>	Signature of officer <b>ANDREW T KOFMAN</b> <i>Andrew T Kofman</i>		Date <b>7/22/13</b>		
	Type or print name and title <b>TREASURER</b>				
<b>Paid Preparer Use Only</b>	Pnn/Type preparer's name	Preparer's signature <i>[Signature]</i>	Date <b>07/22/13</b>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no			

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

**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	(b) Event #2	(c) Other events	(d) Total events
		<b>GOLF TOURNAMENT</b> (event type)	_____ (event type)	<b>NONE</b> (total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	29,227		29,227
	2	Less Contributions			
	3	Gross income (line 1 minus line 2)	29,227		29,227
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	14,502		14,502
	10	Direct expense summary Add lines 4 through 9 in column (d)			
11	Net income summary Combine line 3, column (d), and line 10				14,725

**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 bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7	Direct expense summary Add lines 2 through 5 in column (d)				
	8	Net gaming income summary Combine line 1, column d, and line 7				

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

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?  Yes  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?  Yes  No
- 13 Indicate the percentage of gaming activity operated in.
 

<b>13a</b>		%
<b>13b</b>		%

  - a The organization's facility
  - b An outside facility
- 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 contract 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).

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service

Name of the organization

**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

**2012**Open to Public  
Inspection**EASTERN MASS. CHAPTER, NARI, INC.**

Employer identification number

**04-3088255****FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES**

DESCRIPTION	AMOUNT
<b>EXPENSES</b>	
MEETINGS AND EVENTS	\$ 53,236
TRADE SHOW EXPENSE	\$ 2,917
MGMT MEETING EXPENSE	\$ 1,729
OFFICE SUPPLIES	\$ 1,487
TELEPHONE EXPENSE	\$ 1,424
BANK MERCHANT CHARGES	\$ 6,044
INSURANCE	\$ 2,857
TRAVEL TO NATIONAL	\$ 809
COMPUTER EXPENSE	\$ 1,299
TRAVEL	\$ 337
CONTRACT LABOR	\$ 2,830
STORAGE	\$ 270
PROFESSIONAL FEES	\$ 2,182
POSTAGE	\$ 465
EDUCATION EXPENSES	\$ 1,270
ADMINISTRATION EXPENSES	\$ 600
NON-INVESTMENT DEPRECIATION	\$ 739
<b>TOTAL</b>	<b>\$ 80,495</b>

**FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS RECEIVABLE	\$ 3,070	\$ 11,490

Name of the organization

EASTERN MASS. CHAPTER, NARI, INC.

Employer identification number

04-3088255

LESS ALLOWANCE	\$	1,390	\$	0
NET	\$	1,680	\$	11,490
COMPUTER	\$	4,121	\$	6,633
LESS ACCUMULATED DEPRECIATION	\$	3,884	\$	4,623
PREPAID EXPENSES	\$	0	\$	1,035
APPROVED CC TRX NOT YET RECEIVED	\$	880	\$	0
		TOTAL	\$	2,797
			\$	14,535

## FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION		BEG. OF YEAR		END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$	1,319	\$	1,580
DEFERRED REVENUE	\$	9,631	\$	0
OTHER LIABILITIES	\$	6,782	\$	8,613

## FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

PROVIDING EDUCATION AND RESOURCES TO MEMBERS IN THE HOME REMODELING AND IMPROVEMENT INDUSTRY.

## FORM 990-EZ, PART III, LINE 30 - THIRD ACCOMPLISHMENT

NEWSLETTERS & SEMINARS RELATED TO NEW TECHNOLOGY ARE PUBLISHED AND PRODUCED. INFORMATION IS MADE AVAILABLE TO THE GENERAL PUBLIC REGARDING THE REMODELING AND IMPROVEMENT INDUSTRY.

Form **4562**

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

OMB No 1545-0172

**2012**

Department of the Treasury  
Internal Revenue Service (99)

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

Attachment  
Sequence No **179**

Name(s) shown on return

**EASTERN MASS. CHAPTER, NARI, INC.**

Identifying number

**04-3088255**

Business or activity to which this form relates

**INDIRECT DEPRECIATION**

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

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. 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 2012	17	237
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 2012 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,512	5.0	HY	200DB	502
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 2012 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	739
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** (2012)

Year Ended: December 31, 2012

04-3088255

EASTERN MASS. CHAPTER, NARI, INC.  
831 BEACON ST RM 186  
NEWTON CENTRE, MA 02459

**Electing out of Bonus Depreciation Allowance  
for 5-Year Property**

The taxpayer elects out of first-year bonus depreciation allowance under IRC Section 168(k) for 5-year depreciable property acquired after December 31, 2007. This election applies to all such qualified bonus depreciation property placed in service during the tax year.