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**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 **Nov 1**, 2012, and ending **Oct 31**, 2013

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

**C** Name of organization: **LAMAR COUNTY FARM BUREAU**  
 Number and street (or P O box, if mail is not delivered to street address): **805 SW LOOP 286**  
 City or town, state or country, and ZIP + 4: **PARIS TX 75460**

**D** Employer identification number: **75-0880621**  
**E** Telephone number: **(903) 785-0375**  
**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: **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. **\$ 205,655.**

**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	250.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	110,775.
	4	Investment income	4	3,306.
	5a	Gross amount from sale of assets other than inventory.	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	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			
	6c	Less: direct expenses from gaming and fundraising events	6c	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances		7a	
	7b	Less: cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O) <i>See Form 990-EZ, Part I, Line 8 Other Revenue</i>	8	91,324.	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	205,655.	
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	10,425.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	67,025.
	13	Professional fees and other payments to independent contractors.	13	1,320.
	14	Occupancy, rent, utilities, and maintenance	14	13,864.
	15	Printing, publications, postage, and shipping	15	790.
	16	Other expenses (describe in Schedule O) <i>See Form 990-EZ, Part I, Line 16 Other Expenses</i>	16	86,930.
	17	<b>Total expenses.</b> Add lines 10 through 16.	17	180,354.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,301.	
NET ASSETS	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	127,079.
	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	152,380.

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

Form **990-EZ** (2012)

ENVELOPE POSTMARK DATE FEB 27 2014

SCANNED MAR 20 2014

4

**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	59,558.	90,164.
23 Land and buildings	65,175.	61,246.
24 Other assets (describe in Schedule O) See L-24 Stmt	3,016.	1,999.
25 Total assets	127,749.	153,409.
26 Total liabilities (describe in Schedule O) See L-26 Stmt	670.	1,029.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	127,079.	152,380.

**Part III Statement of Program Service Accomplishments** (see the instrs 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? PRESIDENT

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 <u>SEE SCHEDULE O</u>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29 <u>SEE SCHEDULE O</u>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 <u>SEE SCHEDULE O</u>		
(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
MICHAEL WINTERS PRESIDENT	9.00	0.	0.	0.
MIKE PARSONS VICE PRESIDENT	3.00	0.	0.	0.
GARY NIXON SEC/TREAS	1.00	0.	0.	0.
WALTER HUFNAGEL DIRECTOR	1.00	0.	0.	0.
DAVID NABORS DIRECTOR	2.00	0.	0.	0.
MONTY CANNADA DIRECTOR	1.00	0.	0.	0.
PAUL BAYER DIRECTOR	1.00	0.	0.	0.
TONY WHITTLE DIRECTOR	1.00	0.	0.	0.
DAVID BASINGER DIRECTOR	1.00	0.	0.	0.
JERRY JACKSON DIRECTOR	2.00	0.	0.	0.
TONY HUTTO DIRECTOR	1.00	0.	0.	0.
WALLY KRAFT DIRECTOR	1.00	0.	0.	0.
JEFF BALLARD 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
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
<b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	X	
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O	X	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="text" value="0"/>		
<b>b</b> Did the organization file Form 1120-POL for this year?		X
<b>38 a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <input type="text" value=""/>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <input type="text" value=""/>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <input type="text" value=""/>		
<b>40 a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <input type="text" value=""/> ; section 4912 <input type="text" value=""/> , section 4955 <input type="text" value=""/>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="text" value=""/>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <input type="text" value=""/>		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		X
<b>41</b> List the states with which a copy of this return is filed <input type="text" value=""/>		

**42 a** The organization's books are in care of TEXAS FARM BUREAU Telephone no. (254) 751-2337  
 Located at P O BOX 2689, WACO, TX ZIP + 4 76702-2689

	Yes	No
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: <input type="text" value=""/>		X
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: <input type="text" value=""/>		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

**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

	Yes	No
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?		X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
<b>45 a</b> Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?		X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I Yes No  
46 X

**Part VI Section 501(c)(3) organizations 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  
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E 48

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

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

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.

**Sign Here**  
 Signature of officer: James Michael Winters Date: 2-26-14  
 Type of print name and title: James Michael Winters

**Paid Preparer Use Only**

Print/Type preparer's name <u>Patrick Ehlers</u>	Preparer's signature <u>Patrick Ehlers</u>	Date <u>02/07/14</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01278523</u>
Firm's name ▶ <u>Texas Farm Bureau</u>			Firm's EIN ▶ <u>74-1145986</u>	
Firm's address ▶ <u>P.O. Box 2689</u> <u>Waco TX 76702</u>			Phone no <u>(254) 751-2337</u>	

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

**2012**

Open to Public  
Inspection

Name of the organization

LAMAR COUNTY FARM BUREAU

Employer identification number

75-0880621

Pt III, Line 31 Members of the County Farm Bureau are also members of  
Texas Farm Bureau, a statewide agricultural organization  
(exempt under 501(c) (5)) that works for the betterment  
of agriculture and coordinates programs on a statewide  
basis. Members of the County Farm Bureau are also members  
of the American Farm Bureau, a national agricultural  
organization that also works for the betterment of agriculture.

County Farm Bureau volunteers participate in matters  
dealing with legislation that affects agriculture.

County Farm Bureau volunteers help organize their members  
into separate agricultural commodity interests.

National Affairs Meetings  
County Farm Bureau Directors attended meetings with national  
legislators as well as state legislators to explain how  
laws and regulations impact agriculture and rural areas.

Pt III, Line 28 Youth Livestock Show/Fair  
Contributed to local youth livestock show/fair. Purposes of the show are  
to promote responsibility, leadership skills, and interest in raising farm  
animals for area youth. The County Farm Bureau volunteers as well, and the  
local 4-H Clubs and FFA Chapters participate in this important event.

Name of the organization

Employer identification number

LAMAR COUNTY FARM BUREAU

75-0880621

Pt III, Line 29 State meetings

Volunteer Directors of the County Farm Bureau attended meetings sponsored by Texas Farm Bureau, including its annual state convention. At these meetings, various agricultural issues are discussed with similar local volunteers from other county farm bureaus across the state. At the Texas Farm Bureau annual convention, local county farm bureau leaders from all over Texas voted on agricultural issues that these volunteers would like Texas Farm Bureau and the volunteers to pursue on a statewide level in the upcoming year.

Pt III, Line 30 Annual meeting

Held an annual meeting in which all members are invited. Purpose was to discuss relative local, statewide, and national agricultural issues, the importance of agriculture education, the business of the organization, and current legislative issues as they relate to agriculture. Members of the county farm bureau, county farm bureau staff, county farm bureau voluntary leaders, Texas Farm Bureau staff and invited guests participated.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 8 Other Revenue**

Other revenue (describe in Schedule O)	
INS SERVICE FEES	77,799.
INS AGENT INCOME	13,112.
BANKING PROGRAM	365.
SIGN INCOME	18.
MISCELLANEOUS INCOME	30.
<b>Total</b>	<b>91,324.</b>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 16 Other Expenses**

Other expenses (describe in Schedule O)	
STATE MEMBERSHIP DUES	64,883.
COMMITTEE/CONTRACT SERVICES	78.
OFFICE OPERATIONS EXPENSES	6,653.
EQUIPMENT EXPENSES	1,046.
OTHER EXPENSE	3,537.
TRAVEL/CONFERENCES/MEETINGS	10,583.
ADVERTISING/PUBLIC REALATIONS	150.
<b>Total</b>	<b>86,930.</b>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid**

Purpose of Payment Assist local students who have projects in the youth livestock show

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
Charitable Org.	Business <input checked="" type="checkbox"/> Person <input type="checkbox"/>		
	Lamar County Jr Livestock show 1920 Clarksville St Paris TX 75460		5,150.

If property other than cash was given, the following additional information needs to be provided:

Description of Property \_\_\_\_\_  
 Date of Gift ... \_\_\_\_\_

Book Value	How Book Value Determined
FMV	How FMV Determined

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 24**

Line 24 - Other Assets:	Beginning of Year	End of Year
Prepaid Income Tax	3,016.	1,816.
Acct Recv - TFB	0.	183.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 24**

Continued

<b>Line 24 - Other Assets:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Total	<u>3,016.</u>	<u>1,999.</u>

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ  
**Form 990-EZ, Page 1, Part II, Line 26**

<b>Line 26 - Total Liabilities:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Accounts Payable & Accrued Expenses	<u>670.</u>	<u>1,029.</u>
Total	<u>670.</u>	<u>1,029.</u>

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

Identifying number

**LAMAR COUNTY FARM BUREAU**

**75-0880621**

Business or activity to which this form relates

Form 990 / Form 990EZ

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

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 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	<b>3,929.</b>
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
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	
i Nonresidential real property			39 yrs	MM	S/L	

**Section C - Assets Placed in Service During 2012 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	<b>3,929.</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24 a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If 'Yes,' is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use								
<b>27</b> Property used 50% or less in a qualified business use:								
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

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

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

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

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

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

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2012 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2012 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>