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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013**Open to Public
Inspection**

A For the 2013 calendar year, or tax year beginning 11/1/2013, and ending 10/31/2014	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Farm Bureau Federation Mississippi Jeff Davis County Farm Bureau Number and street (or P O box, if mail is not delivered to street address) Room/suite P O Box 640 City or town State ZIP code Prentiss MS 39474-0640 Foreign country name Foreign province/state/county Foreign postal code
	D Employer identification number 64-6025330 E Telephone number (601) 792-5138 F Group Exemption Number ▶ 1473
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ I Website: ▶ N/A J Tax-exempt status (check only one) — <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 K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 126,662

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	51,079
	4	Investment income	4	563
	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	0
	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	0	
7a	Gross sales of inventory, less returns and allowances	7a	380	
7b	Less cost of goods sold	7b	425	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-45	
8	Other revenue (describe in Schedule O)	8	74,640	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	126,237	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	24,732
	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	103,057
	17	Total expenses. Add lines 10 through 16	17	127,789
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,552
	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	318,837
	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	317,285

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

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35 a

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	219,121	22	219,665
23 Land and buildings	95,150	23	94,823
24 Other assets (describe in Schedule O)	4,684	24	3,697
25 Total assets	318,955	25	318,185
26 Total liabilities (describe in Schedule O)	118	26	900
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	318,837	27	317,285

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 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.

		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		
(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	
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 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
Reggie Magee President	Hr/WK 5 00			
Leon Speights Vice Pres	Hr/WK 2 00			
Nevelene Cole Secretary/Treasurer	Hr/WK 36 00	26,973		
Sue Ann Hubbard Director	Hr/WK 2 00			
Lyle Hubbard Director	Hr/WK 2 00			
Danny Sinclair Director	Hr/WK 2 00			
Jerry Wilson Director	Hr/WK 2 00			
Larry Rogers Director	Hr/WK 2 00			
Kurt Green Director	Hr/WK 2 00			
Charles Loftin Director	Hr/WK 2 00			
William Garner Director	Hr/WK 2 00			
Jeffery Lee Director	Hr/WK 2 00			

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?	37b	X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
38 b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 <input type="text"/> , section 4912 <input type="text"/> , section 4955 <input type="text"/>		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.	40b	
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="text"/>		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="text"/>		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed <input type="text"/> MS		
42 a The organization's books are in care of <input type="text"/> Nevelene Cole Telephone no <input type="text"/> (601) 792-5138 Located at <input type="text"/> 2114 Pearl St City <input type="text"/> Prentiss ST <input type="text"/> MS ZIP + 4 <input type="text"/> 39474		
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"/> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
c At any time during the calendar year, did the organization maintain an office outside the U S? <input type="text"/> If "Yes," enter the name of the foreign country. <input type="text"/>	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/> 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	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).	45b	X

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

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

49b		
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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 title of each employee	(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
Name None				
Title	Hr/WK .00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
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 business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City		
Name		
City		
Name		
City		
Name		
City		
Name		
City		

- 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	Date
	Newelene Cole Secretary	11-18-14

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	William Davis	William Davis	11/11/2014		P00631674
	Firm's name	Firm's EIN	Firm's address	Phone no	
	Mississippi Farm Bureau Federation	64-0303134	6311 Ridgewood Rd, Jackson, MS 39211	601-977-4205	

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

☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

Farm Bureau Federation Mississippi Jeff Davis County Farm Bureau

Employer identification number

64-6025330

Form 990-EZ, Part I, Line 8, Other Revenue Schedule I 74,640

Form 990-EZ, Part I, Line 10, Grants Paid Activity Dues to State Organization, Grantee

Mississippi Farm Bureau Federation 6311 Ridgewood Rd Jackson MS 39211, Cash Grant 24,732

Relationship

Form 990-EZ, Part I, Line 16, Other Expenses Schedule II 103,057

Form 990-EZ, Part II, Line 24, Other Assets Inventory, Beginning of year 204, End of year:

204

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Taxes Beginning of year 4,480, End of

year 3,493

Form 990-EZ, Part II, Line 26, Liabilities Accounts Payable Beginning of year 118, End of

year 900

Page 1 of 1 of Part IV

Employer identification number

64-6025330

[illegible]

Jeff Davis County Farm Bureau
SCHEDULE I
October 31, 2014

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	7866
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Southern Farm Bureau Life Insurance Company	17204
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Southern Farm Bureau Casualty Insurance Company	29398
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Mississippi Farm Bureau Casualty Insurance Company	<u>19455</u>
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Total Insurance Fees	<u>73923</u>
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FARM BUREAU BANK

Farm Bureau Bank Service Fees	<u>717</u>
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Total Farm Bureau Bank Svc Fees	<u>717</u>
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TOTAL SERVICE FEES	<u><u>74640</u></u>
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Jeff Davis County Farm Bureau
SCHEDULE II
October 31, 2014

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	26347	26347			
Insurance Company Svc Fees	73923		73923		
Farm Bureau Bank Svc Fees	717		717		
Interest	563				563
Net Sales	-45				-45
TOTAL INCOME	101505	26347	74640	0	518

Relationship of Dues to Service Fees	26.1%	73.9%
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Floor Space Ratio	50.0%	50.0%
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Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Promotions	937		
Insurance	309		
Telephone	3762		
Postage	1049		
Office Expense	2661		
Depreciation	295		
TOTAL	9013	2351	6662

Allocation of Occupancy Expense
Base on Area Occupied

Utilities	3548		
Taxes	2339		
Insurance	1480		
Building Maintenance	1723		
Depreciation	2165		
TOTAL	11255	5627	5628

Jeff Davis County Farm Bureau
SCHEDULE II
October 31, 2014

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	47202				
Payroll Taxes	3368				
Employee Insurance	14031				
Retirement	1592				
TOTAL	66193	33096	33097		
Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	2605				
Ag in the Classroom	30				
Board Expense	6632				
Contributions	4254				
MFBF Convention	897				
Safety Seminar	150				
Secretary Meeting	506				
Womens Committee	420				
TOTAL	15494	15494			
Expense Directly Related to Production of Service Fees					
State Income Tax	822				
Computer Rent	280				
TOTAL	1102		1102		
TOTAL EXPENSES	103057	56568	46489	0	0

Jeff Davis County Farm Bureau
Depreciation Schedule
October 31, 2014
Building/Improvements

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Building		24814.28		24814.28	20.0	SL	24814.28	0.00	24814.28	0.00
Bldg Improvement	May-96	2153.82		2153.82	7.0	SL	2153.82	0.00	2153.82	0.00
Bldg Improvement	Apr-98	654.84		654.84	7.0	SL	654.84	0.00	654.84	0.00
Air Conditioner	Aug-03	724.70		724.70	7.0	SL	724.70	0.00	724.70	0.00
Building Addition	Oct-05	56565.69		56565.69	39.0	SL	11663.63	1450.40	13114.03	43451.66
Parking Lot	Nov-05	8893.75		8893.75	7.0	SL	8893.75	0.00	8893.75	0.00
Building Addition	Dec-05	27879.65		27879.65	39.0	SL	5629.52	714.86	6344.38	21535.27

121686.73	0.00	121686.73	54534.54	2165.26	56699.80	64986.93
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Jeff Davis County Farm Bureau
Depreciation Schedule
October 31, 2014
Furniture & Equipment

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Fully Depreciated		4031.86		4031.86	7.0	SL	4031.86	0.00	4031.86	0.00
Chair		500.00		500.00	7.0	SL	500.00	0.00	500.00	0.00
Office Chairs		4206.15		4206.15	7.0	SL	4206.15	0.00	4206.15	0.00
Safe	Aug-05	1300.00		1300.00	7.0	SL	1300.00	0.00	1300.00	0.00
Office Equipment	Nov-05	2511.23		2511.23	7.0	SL	2511.23	0.00	2511.23	0.00
Copier	Nov-06	971.56		971.56	5.0	SL	971.56	0.00	971.56	0.00
Monitor	Sep-12	710.60		710.60	5.0	SL	213.18	142.12	355.30	355.30
Sign	Sep-14		2133.58	2133.58	7.0	SL		152.40	152.40	1981.18

14231.40	2133.58	16364.98	13733.98	294.52	14028.50	2336.48
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Form **4562**Department of the Treasury
Internal Revenue Service (99)**(Including Information on Listed Property)****2013**

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 Jeff Davis 1990T

64-6025330

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 2012 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 2014. 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	2,307

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 2013	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 2013 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		2,134	7	HY	SL	152
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 2013 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	2,459
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 (2013)

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