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Form 990-T

Extended to August 15, 2018

1709

Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

For calendar year 2016 or other tax year beginning OCT 1, 2016, and ending SEP 30, 2017

2016

► Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).  
► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).Open to Public Inspection for  
501(c)(3) Organizations OnlyDepartment of the Treasury  
Internal Revenue ServiceA  Check box if  
address changedName of organization (  Check box if name changed and see instructions.)D Employer identification number  
(Employees' trust, see  
instructions)

B Exempt under section

Concord Hospital, Inc.

22-2594672

 501(c)(3) *Q5*

Number, street, and room or suite no. If a P.O. box, see instructions.

E Unrelated business activity codes  
(See Instructions) 408(e)  220(e)

250 Pleasant Street

722210 812900

 408A  530(a)

City or town, state or province, country, and ZIP or foreign postal code

 529(a)

Concord, NH 03301

C Book value of all assets  
at end of year

F Group exemption number (See instructions.)

562,669,503.

G Check organization type ►  501(c) corporation  501(c) trust  401(a) trust  Other trust

H Describe the organization's primary unrelated business activity. ► See Statement 1

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

If "Yes," enter the name and identifying number of the parent corporation. ► See Statement 4

J The books are in care of ► Scott Sloane, Senior VP, CFO Telephone number ► (603) 227-7000

Part I: Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	2,070,519.		
b	Less returns and allowances		c Balance	
2	Cost of goods sold (Schedule A, line 7)	1c 2,070,519.		
3	Gross profit. Subtract line 2 from line 1c	2 422,472.		
4a	Capital gain net income (attach Schedule D)	3 1,648,047.		1,648,047.
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c	Capital loss deduction for trusts	4a		
5	Income (loss) from partnerships and S corporations (attach statement)	4b		
6	Rent income (Schedule C)	4c		
7	Unrelated debt-financed income (Schedule E)	5 15,631.		15,631.
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	6		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	7		
10	Exploited exempt activity income (Schedule I)	8		
11	Advertising income (Schedule J)	9		
12	Other income (See instructions; attach schedule)	10		
13	Total. Combine lines 3 through 12	11		
		12		
		13 1,663,678.		1,663,678.

## Part II: Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	1,004,973.
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule)		18	
19	Taxes and licenses		19	8,079.
20	Charitable contributions (See instructions for limitation rules)	Statement 5 See Statement 2	20	0.
21	Depreciation (attach Form 4562)	21 10,864.	21	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a 10,864.	22b	0.
23	Depletion		23	
24	Contributions to deferred compensation plans		24	
25	Employee benefit programs		25	259,484.
26	Excess exempt expenses (Schedule I)		26	
27	Excess readership costs (Schedule J)		27	
28	Other deductions (attach schedule)		28	1,289,293.
29	Total deductions. Add lines 14 through 28		29	2,561,829.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	-898,151.
31	Net operating loss deduction (limited to the amount on line 30)	See Statement 6	31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	-898,151.
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		33	1,000.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		34	-898,151.

623701 11-22-17 LHA For Paperwork Reduction Act Notice, see instructions.

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**Part III Tax Computation****35 Organizations Taxable as Corporations.** See instructions for tax computation.Controlled group members (sections 1561 and 1563) check here ►  See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$  (2) \$  (3) \$ b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ (2) Additional 3% tax (not more than \$100,000) \$ 

c Income tax on the amount on line 34

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from: Tax rate schedule or  Schedule D (Form 1041)**37 Proxy tax.** See instructions**38 Alternative minimum tax****39 Tax on Non-Compliant Facility Income.** See instructions**40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies

		35c .
	36	
	37	
	38	
	39	
	40	0.

**Part IV Tax and Payments****41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)**

41a	
41b	
41c	
41d	
41e	

b Other credits (see instructions)

c General business credit. Attach Form 3800

d Credit for prior year minimum tax (attach Form 8801 or 8827)

e Total credits. Add lines 41a through 41d

**42 Subtract line 41e from line 40****43 Other taxes.** Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule)**44 Total tax.** Add lines 42 and 43**45a Payments:** A 2015 overpayment credited to 2016

b 2016 estimated tax payments

c Tax deposited with Form 8868

d Foreign organizations: Tax paid or withheld at source (see instructions)

e Backup withholding (see instructions)

f Credit for small employer health insurance premiums (Attach Form 8941)

g Other credits and payments:  Form 2439 Form 4136  Other \_\_\_\_\_

Total ►

45g

45a	
45b	
45c	
45d	
45e	
45f	
45g	

**46 Total payments.** Add lines 45a through 45g**47 Estimated tax penalty (see instructions).** Check if Form 2220 is attached ► **48 Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed**49 Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid**50 Enter the amount of line 49 you want Credited to 2017 estimated tax ► Refunded ►**

46	
47	
48	0.
49	0.
50	

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

51 At any time during the 2016 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ►

Yes	No
X	

52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.

53 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge			<b>Senior VP, CFO, &amp; Treasurer</b>
	Signature of officer			
<i>Carol W. Maane</i>	16/15/18	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

<b>Paid Preparer Use Only</b>	<b>Print/Type preparer's name</b>	<b>Preparer's signature</b>	<b>Date</b>	<b>Check</b> <input type="checkbox"/> <b>if</b> <b>self-employed</b>	<b>PTIN</b>
	Nicholas E. Porto	<i>Porto</i>	04/30/18		P01310283
	Firm's name ► Baker Newman & Noyes		Firm's EIN ► 01-0494526		
P.O. Box 507		Phone no. (207) 879-2100			
Firm's address ► Portland, ME 04112					

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ► **N/A**

1 Inventory at beginning of year	1	0.	6 Inventory at end of year	6	0.
2 Purchases	2	411,608.	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	422,472.
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b	10,864.	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
5 Total. Add lines 1 through 4b	5	422,472.			X

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

## 1 Description of property

(1)	
(2)	
(3)	
(4)	

## 2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ► 0.

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ► 0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Total dividends-received deductions included in column 8		Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)	
<b>Totals</b>		0.	0.	

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**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
<b>Nonexempt Controlled Organizations</b>					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)
<b>Totals</b>				<b>0.</b>	<b>0.</b>

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A)			Enter here and on page 1, Part I, line 9, column (B)
<b>Totals</b>		<b>0.</b>		<b>0.</b>

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26
<b>Totals</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>

**Schedule J - Advertising Income** (see instructions)**Part II: Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>

**Part II: Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I ►</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>
	Enter here and on page 1, Part I, line 11, col (A).	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27
<b>Totals, Part II (lines 1-5) ►</b>	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Schedule K - Compensation of Officers, Directors, and Trustees</b> (see instructions)						
1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business			
(1)		%				
(2)		%				
(3)		%				
(4)		%				
<b>Total. Enter here and on page 1, Part II, line 14 ►</b>						

Form 990-T (2016)

Name

Concord Hospital, Inc.

Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

- 1 Taxable income or (loss) before net operating loss deduction
- 2 **Adjustments and preferences:**
  - a Depreciation of post-1986 property
  - b Amortization of certified pollution control facilities
  - c Amortization of mining exploration and development costs
  - d Amortization of circulation expenditures (personal holding companies only)
  - e Adjusted gain or loss
  - f Long-term contracts
  - g Merchant marine capital construction funds
  - h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)
  - i Tax shelter farm activities (personal service corporations only)
  - j Passive activities (closely held corporations and personal service corporations only)
  - k Loss limitations
  - l Depletion
  - m Tax-exempt interest income from specified private activity bonds
  - n Intangible drilling costs
  - o Other adjustments and preferences
- 3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o
- 4 **Adjusted current earnings (ACE) adjustment:**
  - a ACE from line 10 of the ACE worksheet in the instructions
  - b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions
  - c Multiply line 4b by 75% (0.75). Enter the result as a positive amount
  - d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. Note: You must enter an amount on line 4d (even if line 4b is positive)

**See Statement 12**
- 5 Combine lines 3 and 4e.
- 6 Alternative tax net operating loss deduction. See instructions
- 7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions
- 8 **Exemption phase-out** (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):
  - a Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-
  - b Multiply line 8a by 25% (0.25)
  - c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-
- 9 Subtract line 8c from line 7. If zero or less, enter -0-
- 10 Multiply line 9 by 20% (0.20)
- 11 Alternative minimum tax foreign tax credit (AMTFTC). See instructions
- 12 Tentative minimum tax. Subtract line 11 from line 10
- 13 Regular tax liability before applying all credits except the foreign tax credit
- 14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 4626 (2016)

\* See also

Statement 9

Statement 10

## Adjusted Current Earnings (ACE) Worksheet

► See ACE Worksheet Instructions.

1 Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626

2 ACE depreciation adjustment:

a AMT depreciation

b ACE depreciation:

- (1) Post-1993 property
- (2) Post-1989, pre-1994 property
- (3) Pre-1990 MACRS property
- (4) Pre-1990 original ACRS property
- (5) Property described in sections 168(f)(1) through (4)
- (6) Other property
- (7) Total ACE depreciation. Add lines 2b(1) through 2b(6)

2b(1)
2b(2)
2b(3)
2b(4)
2b(5)
2b(6)
2b(7)

1 -898,151.

2a 10,864.

2c 10,864.

c ACE depreciation adjustment. Subtract line 2b(7) from line 2a

3 Inclusion in ACE of items included in earnings and profits (E&amp;P):

a Tax-exempt interest income

b Death benefits from life insurance contracts

c All other distributions from life insurance contracts (including surrenders)

d Inside buildup of undistributed income in life insurance contracts

e Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)

f Total increase to ACE from inclusion in ACE of items included in E&amp;P. Add lines 3a through 3e

3a
3b
3c
3d
3e

3f

4 Disallowance of items not deductible from E&amp;P:

a Certain dividends received

b Dividends paid on certain preferred stock of public utilities that are deductible under section 247 (as affected by P.L. 113-295, Div. A, section 221(a)(41)(A), Dec. 19, 2014, 128 Stat. 4043)

c Dividends paid to an ESOP that are deductible under section 404(k)

d Nonpatronage dividends that are paid and deductible under section 1382(c)

e Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)

f Total increase to ACE because of disallowance of items not deductible from E&amp;P. Add lines 4a through 4e

4a
4b
4c
4d
4e

4f

5 Other adjustments based on rules for figuring E&amp;P:

a Intangible drilling costs

b Circulation expenditures

c Organizational expenditures

d LIFO inventory adjustments

e Installment sales

f Total other E&amp;P adjustments. Combine lines 5a through 5e

5a
5b
5c
5d
5e

5f

6 Disallowance of loss on exchange of debt pools

7 Acquisition expenses of life insurance companies for qualified foreign contracts

8 Depletion

9 Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property

10 Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626

6
7
8
9
10

10 -887,287.

Concord Hospital, Inc.

22-2594672

Form 990-T      Description of Organization's Primary Unrelated Business Activity      Statement 1

Food Services, Off-Premises Housekeeping and Maintenance, Off-Premises Meals, EAP Services, and Partnership Income

To Form 990-T, Page 1

Form 990-T      Contributions      Statement 2

Description/Kind of Property	Method Used to Determine FMV	Amount
Public Charities	N/A	294,700.
Total to Form 990-T, Page 1, line 20		294,700.

Form 990-T      Other Deductions      Statement 3

Description	Amount
Supplies	152,232.
Purchased Services	146,959.
Other Expenses	14,938.
Allocated Courier	7,786.
Allocated Admin & General	622,533.
Allocated Occupancy	344,845.
Total to Form 990-T, Page 1, line 28	1,289,293.

Form 990-T      Parent Corporation's Name and Identifying Number      Statement 4

Corporation's Name	Identifying No
Capital Region Health Care Corp.	02-0222123

1) Regular taxable income before NOL, charitable contributions, and Domestic Production Activities Deduction (DPAD) . . . . .	-898,151
2) Add: Other AMT adjustment and preference items other than ACE, charitable contributions and DPAD . . . . .	0
3) Preadjustment AMTI before ACE, charitable deductions, NOL and DPAD . . . . .	-898,151
4) ACE adjustment items . . . . .	10,864
5) ACE without charitable contributions (line 3 plus line 4) . . . . .	-887,287
6) Line 5 less line 3 (enter excess as a negative amount) . . . . .	10,864
7) Multiply line 6 by 75%. Enter result as a positive amount . . . . .	8,148
8) Enter excess of the corporation's prior year net increases in AMTI due to ACE . . . . .	
9) ACE adjustment: If line 6 is positive or zero enter the amount from line 7 here as a positive amount If line 6 is negative, enter the smaller of line 7 or line 8 here as a negative amount . . . . .	8,148
10) AMTI without charitable contributions, NOL and DPAD (line 3 plus line 9) . . . . .	-890,003
11) Contribution limitation to calculate 90% AMTI limitation for NOL . . . . .(line 10 plus special deductions not previously included in the ACE adjustment on line 9 above, multiplied by 10%). . . . .	0
12) Total available contributions . . . . .	294,700
13) Contribution deduction to calculate 90% AMTI limitation for NOL (lesser of line 11 or line 12) . . . . .	0
14) AMTI for purposes of 90% NOL Limitation (line 10 less line 13) . . . . .	-890,003
15) NOL limitation ( 90% of line 14) . . . . .	-801,003
16) Total NOL available . . . . .	2,268,360
17) AMT NOL (lesser of line 15 or line 16) . . . . .	0
18) AMTI for charitable deduction limitation (line 10 plus special deductions less AMT NOL on line 17) . . . . .	-890,003
19) 10% of line 18 . . . . .	0
20) AMT charitable deduction (lesser of Line 12 or line 19) . . . . .	0
21) Regular contribution deduction . . . . .	0
22) AMT contribution adjustment (line 21 less line 20) . . . . .	0

Concord Hospital, Inc.

22-2594672

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Form '4626

AMT Contributions

Statement 10

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Carryover of Prior Years Unused Contributions

For Tax Year 2011  
For Tax Year 2012  
For Tax Year 2013  
For Tax Year 2014  
For Tax Year 2015

---

Total Carryover

Current Year Contributions 294,700

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Total Contributions

10% of Taxable Income as Adjusted 0

---

Excess Contributions

Allowable Contributions 0

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Concord Hospital, Inc.

22-2594672

Form 4626

Alternative Minimum Tax NOL Deduction

Statement 11

Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining
09/30/13	601,618.	0.	601,618.
09/30/14	379,292.	0.	379,292.
09/30/15	620,049.	0.	620,049.
09/30/16	667,401.	0.	667,401.
AMT NOL Carryover Available this Year			2,268,360.

Net Positive ACE Adjustment From Prior Years

Statement 12

Tax Year	Original	Previously Applied	Remaining	Available This Year
09/30/16	8,771.	0.	8,771.	8,771.
Available for Credit			8,771.	8,771.

4562

Form

# Depreciation and Amortization (Including Information on Listed Property) COGS

OMB No 1545-0172

2016

Attachment  
Sequence No 179Department of the Treasury  
Internal Revenue Service (99)► Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Concord Hospital, Inc.

Form 990-T COGS

22-2594672

**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	3	2,010,000.
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	

(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 2015 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II** Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

**Part III** MACRS Depreciation (Don't include listed property.) (See instructions.)

## Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2016	17	10,864.
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 2016 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						
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 2016 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 instr.	22	10,864.
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	

616251 12-21-16 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2016)

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, 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 )**

**24a** 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
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25**

**26** Property used more than 50% in a qualified business use:

	%						
	%						
	%						

**27** Property used 50% or less in a qualified business use:

	%			S/L -		
	%			S/L -		
	%			S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29**

**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	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle						
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (don't 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 aren't more than 5% owners or related persons

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<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	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>39</b> Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't 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
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**42** Amortization of costs that begins during your 2016 tax year:


**43** Amortization of costs that began before your 2016 tax year

**44** Total. Add amounts in column (f). See the instructions for where to report

Form 990-T	Income (Loss) from Partnerships	Statement	7
Partnership Name	Gross Income	Deductions	Net Income or (Loss)
Yankee Alliance	15,631.	0.	15,631.
Total to Form 990-T, Page 1, line 5	15,631.	0.	15,631.

  

Form 990-T	Cost of Goods Sold - Other Costs	Statement	8
Description	Amount		
Depreciation	10,864.		
Total to Form 990-T, Schedule A, line 4b	10,864.		