

Form 990-T

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Part I: Name of organization (ALLEGHENY COLLEGE), Number, street, and room or suite no. (520 NORTH MAIN STREET), City or town, state or province, country, and ZIP or foreign postal code (MEADVILLE, PA 16335)

C Book value of all assets at end of year (397,585,888); G Check organization type (501(c) corporation)

H Enter the number of the organization's unrelated trades or businesses (1); Describe the only (or first) unrelated trade or business here (SEE STATEMENT 1)

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? (No)

J The books are in care of (LINDA WETSELL, CFO & TREASURER); Telephone number (814) 332-4790

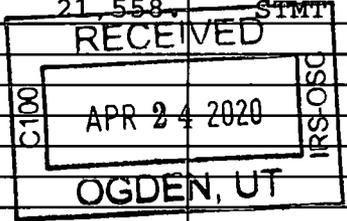
Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows 1a-13. Total income 21,558.

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

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows 14-32. Total deductions 37,588.

SCANNED SEP 08 2020

Received in 21 Batching Ogden AUG 10 2020



Part III Total Unrelated Business Taxable Income

Table with 2 columns: Line number and Amount. Rows 33-38 showing calculations for unrelated business taxable income, ending at -16,030.

Part IV Tax Computation

Table with 2 columns: Line number and Amount. Rows 39-44 showing tax computation steps, ending at 0.

Part V Tax and Payments

Table with 2 columns: Line number and Amount. Rows 45a-55 showing tax payments and credits, ending at 8,330.

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

Table with 3 columns: Question, Yes, No. Rows 56-58 regarding foreign accounts, foreign trusts, and tax-exempt interest.

Sign Here

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.

Signature of officer: Eugene J. Logan, Date: 4/7/2020, Title: EXECUTIVE VP AND COO

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [] No

Table with 4 columns: Print/Type preparer's name, Preparer's signature, Date, Check self-employed. Rows for Eugene J. Logan and firm information: SCHNEIDER DOWNS & CO., INC.

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

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

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. | Total 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) ►

(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 | | |
|---|---|--|--|---|
| | | (a) Straight line depreciation (attach schedule) | (b) Other deductions (attach schedule) | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| 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 | 7. Gross income reportable (column 2 x column 6) | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |
| Totals | | | Enter here and on page 1 Part I, line 7, column (A) 0. | Enter here and on page 1, Part I, line 7, column (B) 0. |
| Total dividends-received deductions included in column 8 | | | ► | 0. |

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

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations | | | |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
| | | 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) | | | | | |

Nonexempt Controlled Organizations

| 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) | | | | |
| Totals | | | 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) |
| | | | 0. | 0. |

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) | | | | |
| Totals | | Enter here and on page 1, Part I, line 9, column (A) | | Enter here and on page 1 Part I, line 9, column (B) |
| | | 0. | | 0. |

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) | | | | | | |
| Totals | | 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 |
| | | 0. | 0. | | | 0. |

Schedule J - Advertising Income (see instructions)

Part I 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) | | | | | | |
| Totals (carry to Part II, line (5)) | | 0. | 0. | | | 0. |

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) | | | | | | |
| Totals from Part I | 0. | 0. | | | | 0. |
| Totals, Part II (lines 1-5) | 0. <small>Enter here and on page 1, Part I, line 11, col (A)</small> | 0. <small>Enter here and on page 1, Part I, line 11, col (B)</small> | | | | 0. <small>Enter here and on page 1, Part II, line 27</small> |

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|---|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total Enter here and on page 1, Part II, line 14 | | | 0. |

Form 990-T (2018)

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY STATEMENT 1

ALLEGHENY COLLEGE OWNS INTERESTS IN LIMITED PARTNERSHIPS AS PART OF ITS INVESTMENT PORTFOLIO THAT GENERATE UNRELATED BUSINESS INCOME.

TO FORM 990-T, PAGE 1

| FORM 990-T | INCOME (LOSS) FROM PARTNERSHIPS | STATEMENT 2 |
|---|---------------------------------|----------------------|
| DESCRIPTION | | NET INCOME OR (LOSS) |
| ABBOTT CAPITAL PRIVATE EQUITY FUND V, L.P. - ORDINARY BUSINESS INCOME (LOSS) | | 34,656. |
| ABBOTT CAPITAL PRIVATE EQUITY FUND IV, L.P. - ORDINARY BUSINESS INCOME (LOSS) | | 24,099. |
| ABBOTT CAPITAL PRIVATE EQUITY FUND VI, L.P. - ORDINARY BUSINESS INCOME (LOSS) | | 7,429. |
| MADISON DEARBORN CAPITAL PARTNERS VII-B, LP - ORDINARY BUSINESS INCOME (LOSS) | | -16,299. |
| METROPOLITAN REAL ESTATE PARTNERS II, LP - ORDINARY BUSINESS INCOME (LOSS) | | -185. |
| METROPOLITAN REAL ESTATE PARTNERS III-A, LP - ORDINARY BUSINESS INCOME (LOSS) | | 18,732. |
| METROPOLITAN REAL ESTATE PARTNERS INTERNATIONAL - ORDINARY BUSINESS INCOME (| | 5,510. |
| METROPOLITAN REAL ESTATE PARTNERS V, LP - ORDINARY BUSINESS INCOME (LOSS) | | -1,716. |
| METROPOLITAN REAL ESTATE PARTNERS VI, LP - ORDINARY BUSINESS INCOME (LOSS) | | 1,055. |
| LANDMARK REAL ESTATE PARTNERS VIII, LP - ORDINARY BUSINESS INCOME (LOSS) | | 17,282. |
| ACCOLADE PARTNERS VI, LP - ORDINARY BUSINESS INCOME (LOSS) | | -10,887. |
| MADISON DEARBORN CAPITAL PARTNERS VII-A, LP - ORDINARY BUSINESS INCOME (LOSS) | | 2,669. |
| TRUEBRIDGE - KAUFFMAN FELLOWS ENDOWMENT IV - ORDINARY BUSINESS INCOME (LOSS) | | -597. |
| JCR INCOME PLUS FUND IV Q LP - ORDINARY BUSINESS INCOME (LOSS) | | -58,584. |
| PEPPERTREE CAPITAL FUND VII QP LP - ORDINARY BUSINESS INCOME (LOSS) | | -487. |
| DAVIDSON KEMPER - ORDINARY BUSINESS INCOME (LOSS) | | -694. |
| TRUEBRIDGER CAPITAL PARTNER FUND V LP - ORDINARY BUSINESS INCOME (LOSS) | | -425. |
| TOTAL INCLUDED ON FORM 990-T, PAGE 1, LINE 5 | | 21,558. |

| FORM 990-T | CONTRIBUTIONS SUMMARY | STATEMENT 4 |
|---|-----------------------|-------------|
| QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT | | |
| CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS | | |
| FOR TAX YEAR 2013 | 62,212 | |
| FOR TAX YEAR 2014 | 65,131 | |
| FOR TAX YEAR 2015 | 65,099 | |
| FOR TAX YEAR 2016 | 72,244 | |
| FOR TAX YEAR 2017 | 70,146 | |
| TOTAL CARRYOVER | | 334,832 |
| TOTAL CURRENT YEAR 10% CONTRIBUTIONS | | |
| TOTAL CONTRIBUTIONS AVAILABLE | | 334,832 |
| TAXABLE INCOME LIMITATION AS ADJUSTED | | 0 |
| EXCESS 10% CONTRIBUTIONS | | 334,832 |
| EXCESS 100% CONTRIBUTIONS | | 0 |
| TOTAL EXCESS CONTRIBUTIONS | | 334,832 |
| ALLOWABLE CONTRIBUTIONS DEDUCTION | | 0 |
| TOTAL CONTRIBUTION DEDUCTION | | 0 |

| FORM 990-T | NET OPERATING LOSS DEDUCTION | | | STATEMENT 5 |
|-----------------------------------|------------------------------|-------------------------|----------------|---------------------|
| TAX YEAR | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING | AVAILABLE THIS YEAR |
| 06/30/05 | 1,720. | 1,720. | 0. | 0. |
| 06/30/06 | 10,545. | 10,545. | 0. | 0. |
| 06/30/07 | 24,491. | 24,491. | 0. | 0. |
| 06/30/08 | 12,709. | 12,709. | 0. | 0. |
| 06/30/09 | 30,721. | 30,721. | 0. | 0. |
| 06/30/10 | 71,341. | 42,954. | 28,387. | 28,387. |
| 06/30/11 | 19,148. | 0. | 19,148. | 19,148. |
| 06/30/12 | 113,712. | 0. | 113,712. | 113,712. |
| 06/30/13 | 0. | 0. | 0. | 0. |
| 06/30/14 | 0. | 0. | 0. | 0. |
| 06/30/15 | 67,514. | 0. | 67,514. | 67,514. |
| 06/30/16 | 54,776. | 0. | 54,776. | 54,776. |
| NOL CARRYOVER AVAILABLE THIS YEAR | | | 283,537. | 283,537. |

Capital Gains and Losses
 ▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,
 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
 ▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

2018

Name

Employer identification number

ALLEGHENY COLLEGE

25-0965212

Part I Short-Term Capital Gains and Losses (See instructions.)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|--|----------------------------------|---------------------------------|---|---|
| 1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | 161. | 116. | | 45. |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 4 | |
| 5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 5 | |
| 6 Unused capital loss carryover (attach computation) | | | 6 | () |
| 7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h | | | 7 | 45. |

Part II Long-Term Capital Gains and Losses (See instructions.)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | | | | |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | 4,065. | 12,294. | | -8,229. |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | 6,496. |
| 12 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | 12 | |
| 13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824 | | | 13 | |
| 14 Capital gain distributions | | | 14 | |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h | | | 15 | -1,733. |

Part III Summary of Parts I and II

| | | |
|--|----|----|
| 16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) | 16 | |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | 17 | |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. | 18 | 0. |

Note If losses exceed gains, see **Capital losses** in the instructions.

Depreciation and Amortization
(Including Information on Listed Property) 990-T

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

ALLEGHENY COLLEGE

FORM 990-T PAGE 1

25-0965212

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 | 1,000,000. |
| 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 | 2,500,000. |
| 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 2017 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 2019. 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 2018 | 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 | | |

Section B - Assets Placed in Service During 2018 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 | |
| | / | | 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 2018 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|----------------|---|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 30-year | / | | 30 yrs | MM | S/L | |
| d 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 | 25. |
| 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 aircraft, 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 |
|---|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| 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 |
| 30 Total business/investment miles driven during the year (don't include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 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.

| | Yes | No |
|---|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 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. | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 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? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? | | |

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 |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2018 tax year | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2018 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |