

# Return of Organization Exempt From Income Tax

**1999**

Department of the Treasury  
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

This Form is Open to Public Inspection

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 1999 calendar year, OR tax year period beginning **JUL 1, 1999** and ending **JUN 30, 2000**

<b>B</b> Check if: <input type="checkbox"/> Change of address  <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return (required also for state reporting)	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>THE A.I.M. CENTER, INC.</b>		<b>D</b> Employer identification number <b>58-1718368</b>	
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1903 MCCALLIE AVENUE</b>		<b>E</b> Telephone number <b>(423) 624-4800</b>	
		City or town, state or country, and ZIP+4 <b>CHATTANOOGA, TN 37404</b>		<b>F</b> Check <input type="checkbox"/> if exemption application is pending	

**G** Type of organization →  Exempt under 501(c) ( 3 ) (insert number) OR  section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

**H(a)** Is this a group return filed for affiliates?  Yes  No  
 (b) If "Yes," enter the number of affiliates for which this return is filed: \_\_\_\_\_  
 (c) Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** If either box in H is checked "Yes," enter four-digit group exemption number (GEN) \_\_\_\_\_

**J** Accounting method:  Cash  Accrual  Other (specify) \_\_\_\_\_

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue SCANNED DEC 07 2000

<b>1</b>	Contributions, gifts, grants, and similar amounts received:			
<b>a</b>	Direct public support	<b>1a</b>	11,863.	
<b>b</b>	Indirect public support	<b>1b</b>	130,384.	
<b>c</b>	Government contributions (grants)	<b>1c</b>	744,631.	
<b>d</b>	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>886,878.</u> noncash \$ _____)	<b>1d</b>	STMT 1	886,878.
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		28,258.
<b>3</b>	Membership dues and assessments	<b>3</b>		12,877.
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>		1,810.
<b>5</b>	Dividends and interest from securities	<b>5</b>		50,227.
<b>6 a</b>	Gross rents	<b>6a</b>		
<b>b</b>	Less: rental expenses	<b>6b</b>		
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>		
<b>7</b>	Other investment income (describe _____)	<b>7</b>		
<b>8 a</b>	Gross amount from sale of assets other than inventory	<b>(A) Securities</b> <b>(B) Other</b>		
<b>b</b>	Less: cost or other basis and sales expenses	<b>8a</b>		
<b>c</b>	Gain or (loss) (attach schedule)	<b>8b</b>		
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8c</b>		
<b>8d</b>				
<b>9</b>	Special events and activities (attach schedule)			
<b>a</b>	Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>		
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>		
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>		
<b>10 a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>		
<b>b</b>	Less: cost of goods sold	<b>10b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>		
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>		4,599.
<b>12</b>	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		984,649.
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>		1,295,773.
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>		140,433.
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>		
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>		
<b>17</b>	Total expenses (add lines 16 and 44, column (A))	<b>17</b>		1,436,206.
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>		<451,557.>
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>		2,847,256.
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>		0.
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		2,395,699.

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) ..... cash \$399,256. noncash \$	399,256.	399,256.	STATEMENT 3	
23	Specific assistance to individuals (attach schedule)	69,512.	69,512.	STATEMENT 4	
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc. ....	59,974.	0.	59,974.	0.
26	Other salaries and wages .....	425,568.	425,568.		
27	Pension plan contributions .....				
28	Other employee benefits .....	49,678.	43,389.	6,289.	
29	Payroll taxes .....	40,969.	36,332.	4,637.	
30	Professional fundraising fees .....				
31	Accounting fees .....	5,925.		5,925.	
32	Legal fees .....				
33	Supplies .....	41,752.	36,852.	4,900.	
34	Telephone .....	15,832.	11,299.	4,533.	
35	Postage and shipping .....	5,162.	4,094.	1,068.	
36	Occupancy .....	24,298.	21,861.	2,437.	
37	Equipment rental and maintenance .....	55,611.	43,542.	12,069.	
38	Printing and publications .....	15,974.	14,122.	1,852.	
39	Travel .....	9,886.	6,794.	3,092.	
40	Conferences, conventions, and meetings .....	23,393.	9,823.	13,570.	
41	Interest .....				
42	Depreciation, depletion, etc. (attach schedule) .....	83,161.	73,181.	9,980.	
43	Other expenses (itemize):				
a	.....				
b	.....				
c	.....				
d	.....				
e	SEE STATEMENT 2	110,255.	100,148.	10,107.	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	1,436,206.	1,295,773.	140,433.	0.

**Reporting of Joint Costs.** - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
TO ASSIST MENTALLY HANDICAPPED INDIVIDUALS	
<small>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</small>	
a THE A.I.M. CENTER, INC. PROVIDES ENCOURAGEMENTS AND ASSISTANCE TO MENTALLY HANDICAPPED INDIVIDUALS FOR THE PURPOSE OF EQUIPING THOSE INDIVIDUALS TO LIVE AND WORK INDEPENDENTLY IN THE COMMUNITY. (Grants and allocations \$ _____)	1,295,773.
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,295,773.

**Part IV Balance Sheets**

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing .....	260,733.	45	111,086.
	46 Savings and temporary cash investments .....		46	
	47 a Accounts receivable .....	172,419.		
	47a			
	b Less: allowance for doubtful accounts .....		47b	
	47b			
	48 a Pledges receivable .....	89,380.		
	48a			
	b Less: allowance for doubtful accounts .....	17,780.	48b	
	48b			
	49 Grants receivable .....	80,842.	48c	71,600.
	50 Receivables from officers, directors, trustees, and key employees .....	221,919.	49	56,952.
	51 a Other notes and loans receivable .....		50	
	51a			
	b Less: allowance for doubtful accounts .....		51b	
51b				
52 Inventories for sale or use .....		52		
53 Prepaid expenses and deferred charges .....	18,002.	53	17,977.	
54 Investments - securities .....	STMT 5	995,807.	54	971,034.
55 a Investments - land, buildings, and equipment: basis .....		55a		
55a				
b Less: accumulated depreciation .....		55b		
55b				
56 Investments - other .....		56		
57 a Land, buildings, and equipment: basis .....	1,653,436.	57a		
57a				
b Less: accumulated depreciation .....	STMT 6	567,038.	57b	
57b				
58 Other assets (describe ▶ .....		58		
59 Total assets (add lines 45 through 58) (must equal line 74) .....	2,945,737.	59	2,487,466.	
Liabilities	60 Accounts payable and accrued expenses .....	83,456.	60	78,520.
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees .....		63	
	64 a Tax-exempt bond liabilities .....		64a	
	64a			
	b Mortgages and other notes payable .....	STMT 7	15,025.	64b
64b				
65 Other liabilities (describe ▶ .....		65		
66 Total liabilities (add lines 60 through 65) .....	98,481.	66	91,767.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted .....	1,860,461.	67	1,800,971.
	68 Temporarily restricted .....	986,795.	68	594,728.
	69 Permanently restricted .....		69	
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		71	
	72 Retained earnings, endowment, accumulated income, or other funds .....		72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) .....	2,847,256.	73	2,395,699.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73) .....	2,945,737.	74	2,487,466.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



Part V Other Information

Yes No

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
80b If "Yes," enter the name of the organization and check whether it is exempt OR nonexempt.
81a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81
81b Did the organization file Form 1120-POL for this year?
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II.
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues, assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?
85h If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. Enter:
87a Gross income from members or shareholders
87b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
89b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year?
89c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter: Amount of tax in 89c, above, reimbursed by the organization
90a List the states with which a copy of this return is filed
90b Number of employees employed in the pay period that includes March 12, 1999

91 The books are in care of VALORIE BODDY Telephone no. (423) 624-4800
Located at 1903 MCCALLIE AVENUE, CHATTANOOGA, TN ZIP +4 37404

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041-Check here and enter the amount of tax-exempt interest received or accrued during the tax year

**Part VII Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
(a) THRIFT SHOP					4,174.
(b) LUNCH/SNACK BAR SALES					24,084.
(c)					
(d)					
(e)					
(f) Medicare/Medicaid payments					
(g) Fees and contracts from government agencies					
94 Membership dues and assessments					12,877.
95 Interest on savings and temporary cash investments			14	1,810.	
96 Dividends and interest from securities			14	50,227.	
97 Net rental income or (loss) from real estate:					
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS					4,599.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		52,037.	45,734.
105 TOTAL (add line 104, columns (B), (D), and (E))					97,771.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93 A	THE THRIFT SHOP HELPS MENTALLY HANDICAPPED INDIVIDUALS BUILD WORK AND SOCIAL SKILLS
93 B	LUNCH/SNACK BAR UNIT HELPS MENTALLY HANDICAPPED INDIVIDUALS BUILD WORK AND SOCIAL SKILLS
94	THE A.I.M. CENTER CHARGES A SMALL ONE-TIME FEE FOR MEMBERSHIP TO HELP FURTHER THE EXEMPT PURPOSES OF THE CENTER
103A	MISCELLANEOUS INCOME

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			

ing accompanying schedules and statements, and to the best of my knowledge and belief, it is true, in all information of which preparer has any knowledge. (Important: See General Instruction U.)  
 11-15-00 Bonnie Cressel President

**SCHEDULE A  
(Form 990)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

**1999**

Department of the Treasury  
Internal Revenue Service

**▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the organization **THE A.I.M. CENTER, INC.** Employer identification number **58-1718368**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

**Part III** Statements About Activities

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a	Sale, exchange, or leasing of property? .....		X
b	Lending of money or other extension of credit? .....		X
c	Furnishing of goods, services, or facilities? .....		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? .....	X	
e	Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.? .....		X
4 a	Do you have a section 409(b) annuity plan for your employees? .....		X
b	Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)		

**Part IV** Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 4 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting.  
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,026,553.	990,243.	861,228.	1,248,876.	4,126,900.
16 Membership fees received	11,568.	125.	255.	46.	11,994.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	6,065.	64,386.	39,994.	40,022.	150,467.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	36,261.	26,101.	26,069.	24,472.	112,903.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,080,447.	1,080,855.	927,546.	1,313,416.	4,402,264.
24 Line 23 minus line 17	1,074,382.	1,016,469.	887,552.	1,273,394.	4,251,797.
25 Enter 1% of line 23	10,804.	10,809.	9,275.	13,134.	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 85,036.
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b SEE STATEMENT 9 594,892.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 4,251,797.
d Add: Amounts from column (e) for lines: 18 112,903. 19 22 594,892.					26d 707,795.
e Public support (line 26c minus line 26d total)					26e 3,544,002.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 83.3530%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. N/A					
(1998) (1997) (1996) (1995)					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(1998) (1997) (1996) (1995)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c, total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

NONE

**Part V**

**Private School Questionnaire**

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff? .....		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....		
d	Copies of all material used by the organization or on its behalf to solicit contributions? .....		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges? .....		
b	Admissions policies? .....		
c	Employment of faculty or administrative staff? .....		
d	Scholarships or other financial assistance? .....		
e	Educational policies? .....		
f	Use of facilities? .....		
g	Athletic programs? .....		
h	Other extracurricular activities? .....		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a	Does the organization receive any financial aid or assistance from a governmental agency? .....		
b	Has the organization's right to such aid ever been revoked or suspended? .....		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....		

**Part VI-A Lobbying Expenditures by Electing Public Charities**

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

- Check here  **a** If the organization belongs to an affiliated group.  
 Check here  **b** If you checked "a" above and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b>		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
		N/A	
<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>	
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>	
<b>38</b>	Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>	
<b>39</b>	Other exempt purpose expenditures .....	<b>39</b>	
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>	
<b>41</b>	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500,000 .....		
	Over \$500,000 but not over \$1,000,000 .....		
	Over \$1,000,000 but not over \$1,500,000 .....		
	Over \$1,500,000 but not over \$17,000,000 .....		
	Over \$17,000,000 .....		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40 .....		
	\$100,000 plus 15% of the excess over \$500,000 .....		
	\$175,000 plus 10% of the excess over \$1,000,000 .....		
	\$225,000 plus 5% of the excess over \$1,500,000 .....		
	\$1,000,000 .....		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>	
<b>43</b>	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>	
<b>44</b>	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
<b>45</b> Lobbying nontaxable amount .....					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					0.
<b>47</b> Total lobbying expenditures .....					0.
<b>48</b> Grassroots nontaxable amount .....					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					0.
<b>50</b> Grassroots lobbying expenditures .....					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
	<b>a</b> Volunteers .....		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines c through h) .....			
<b>c</b> Media advertisements .....			
<b>d</b> Mailings to members, legislators, or the public .....			
<b>e</b> Publications, or published or broadcast statements .....			
<b>f</b> Grants to other organizations for lobbying purposes .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
<b>i</b> Total lobbying expenditures (add lines c through h) .....			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Table with 2 columns: Yes, No. Rows include 51a(I) Cash, a(II) Other assets, b(I) Sales of assets, b(II) Purchases of assets, b(III) Rental of facilities, b(IV) Reimbursement arrangements, b(V) Loans or loan guarantees, b(VI) Performance of services, and c Sharing of facilities.

- (I) Cash
(II) Other assets
b Other transactions:
(I) Sales of assets to a noncharitable exempt organization
(II) Purchases of assets from a noncharitable exempt organization
(III) Rental of facilities or equipment
(IV) Reimbursement arrangements
(V) Loans or loan guarantees
(VI) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received: N/A

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No [X]

b If "Yes," complete the following schedule: N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.



FORM 990

CASH CONTRIBUTIONS OF \$5000 OR MORE  
INCLUDED ON PART I, LINE 1D

STATEMENT 1

\*\*\* NOT OPEN TO PUBLIC INSPECTION \*\*\*

CONTRIBUTOR'S NAME

CONTRIBUTOR'S ADDRESS

AMOUNT

10,024.



FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING	2,639.	2,516.	123.	
FOOD EXPENSE	42,766.	40,744.	2,022.	
AUTO EXPENSE	6,896.	5,436.	1,460.	
CONTRACT SERVICES	6,692.	4,483.	2,209.	
INSURANCE	18,463.	15,581.	2,882.	
DATA PROCESSING	636.	636.		
OTHER TAXES	3,347.	3,347.		
MISC. EXPENSE	28,816.	27,405.	1,411.	
TOTAL TO FM 990, LN 43	110,255.	100,148.	10,107.	

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 3

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
LOW INCOME HOUSING MENTALLY	A.I.M. HOUSING, INC	1903 MCCALLIE AVENUE	NONE	399,256.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				399,256.

FORM 990 SPECIFIC ASSISTANCE TO INDIVIDUALS STATEMENT 4

DESCRIPTION	AMOUNT
FOOD, SHELTER AND CLOTHING FOR INDIGENTS, ETC.	69,512.
TOTAL TO FORM 990, PART II, LINE 23	69,512.

FORM 990 GOVERNMENT SECURITIES STATEMENT 5

DESCRIPTION	VALUATION METHOD	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
U.S. TREASURY CASH RESERVES IS	COST	971,034.		971,034.
TOTAL TO FORM 990, LINE 54, COL B		971,034.		971,034.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 6

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDING	1,077,855.	205,553.	872,302.
FURNITURE AND EQUIPMENT	383,840.	296,344.	87,496.
VEHICLE	80,541.	65,141.	15,400.
LAND	111,200.	0.	111,200.
TOTAL TO FORM 990, PART IV, LN 57	1,653,436.	567,038.	1,086,398.

FORM 990

OTHER NOTES AND LOANS PAYABLE

STATEMENT 7

<u>LENDER'S NAME</u>		<u>TERMS OF REPAYMENT</u>	
FIRST TENNESSEE		MONTHLY	

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
04/01/98	01/31/00	0.	8.60%

<u>SECURITY PROVIDED BY BORROWER</u>	<u>PURPOSE OF LOAN</u>
N/A	FINANCE INSURANCE PREMIUMS

RELATIONSHIP OF LENDER

ARMS LENGTH

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
N/A	0.	13,247.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B	<u>13,247.</u>
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FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 8

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE	
			BEN PLAN CONTRIB	EXPENSE ACCOUNT
MARCIA EASON 832 GEORGIA AVENUE, SUITE 1000 CHATTANOOGA, TN 37402	CHAIRMAN 1	0.	0.	0.
SCOTT M. FERGUSON P.O. BOX 6217 CHATTANOOGA, TN 37401	VICE CHAIRMAN 1	0.	0.	0.
PAUL M. STARNES 4004 PATTEN RD. CHATTANOOGA, TN 37412	VICE CHAIRMAN 1	0.	0.	0.
RONALD N, FUGATT P.O. BOX 182255 CHATTANOOGA, TN 34722-7255	VICE CHAIRMAN 1	0.	0.	0.
JENNYE S. MILLER 417 MAULDETH ROAD CHATTANOOGA, TN 37415	SECRETARY 1	0.	0.	0.
ROSE E. DECOSIMO TWO UNION SQUARE, STE. 1100 CHATTANOOGA, TN 37402	TREASURER 1	0.	0.	0.
VICKY BALTZ 5211 HWY. 153 HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.
TONYA CAMMON 633 CHESTNUT STREET, SUITE 900 CHATTANOOGA, TN 37450	BOARD MEMBER 1	0.	0.	0.
MARTEL L. DAVIS 5000 BEULAH AVENUE CHATTANOOGA, TN 37409	BOARD MEMBER 1	0.	0.	0.
SUSAN G. BRYAN 103 ROBINHOOD TRAIL LOOKOUT MTN., TN 37350	BOARD MEMBER 1	0.	0.	0.
DOLORES CHANDRA 4134 HAMILL ROAD HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.

MELVIN D. COOPER 500 DODDS AVE. CHATTANOOGA, TN 37404	BOARD MEMBER 1	0.	0.	0.
STEVE DAUGHERTY, SR. P.O. BOX 626 CHATTANOOGA, TN 37343	BOARD MEMBER 1	0.	0.	0.
DAVID O. EASON 715 GEORGIA AVENUE CHATTANOOGA, TN 37402	BOARD MEMBER 1	0.	0.	0.
LOUIS F. GARCIA TEN FORT STEPHENSON PLACE LOOTOUT MTN., TN 37350	BOARD MEMBER 1	0.	0.	0.
RONALD N. FUGATT P.O. BOX 182255 CHATTANOOGA, TN 37422-7255	BOARD MEMBER 1	0.	0.	0.
JAMIE HANCOCK 2803 FAIRVIEW DRIVE CHATTANOOGA, TN 37406	BOARD MEMBER 1	0.	0.	0.
MARTIN GADD 7421 IRONGATE DRIVE HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.
SONJA HARRINGTON 728 CARRIAGE PARC DRIVE CHATTANOOGA, TN 37421	BOARD MEMBER 1	0.	0.	0.
CHARLES MCKINNON 5112 GRAYSTONE LANE OOLTEWAH, TN 37363	BOARD MEMBER 1	0.	0.	0.
MICHAEL A. JONES 615 MCCALLIE AVENUE CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.
KAREN KRUESI 5213 WILSON AVENUE SIGNAL MOUNTAIN, TN 37377	BOARD MEMBER 1	0.	0.	0.
BRENDA NUNN 6456 BROOKMEAD CIRCLE HIXSON, TN 37343	BOARD MEMBER 1	0.	0.	0.
W.A. BRYAN PATTEN 520 LOOKOUT STREET CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.

LOIS LEE 4705 RAHGER LANE CHATTANOOGA, TN 37416	BOARD MEMBER 1	0.	0.	0.
GAIL LINDSEY 4031 BROOKFIELD CIRCLE CHATTANOOGA, TN 37412	BOARD MEMBER 1	0.	0.	0.
JON LOCKE 701 MORRISON SPRINGS ROAD, APT. 4019-B CHATTANOOGA, TN 37415	BOARD MEMBER 1	0.	0.	0.
FRANK ROBBINS, III 520 LOOKOUT STREET CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.
BONITA P. CURREY 1903 MCCALLIE AVE. CHATTANOOGA, TN 37402	CEO 40+	59,974.	0.	0.
RHODA RUFFNER 3021 E. BROW ROAD SIGNAL MOUNTAIN, TN 37377	BOARD MEMBER 1	0.	0.	0.
STEPHEN D. SPALDING 551 OAK STREET CHATTANOOGA, TN 37403	BOARD MEMBER 1	0.	0.	0.
PAUL M. STARNES 4004 PATTEN ROAD CHATTANOOGA, TN 37412	BOARD MEMBER 1	0.	0.	0.
THOMAS R. TOLAR, JR. 900 WHITEHALL ROAD CHATTANOOGA, TN 37405	BOARD MEMBER 1	0.	0.	0.
BO WALKER 3922 RODGERS ROAD CHATTANOOGA, TN 37411	BOARD MEMBER 1	0.	0.	0.
REBEKAH H. WHITAKER 633 CHESTNUT STREET, SUITE 900 CHATTANOOGA, TN 37450	BOARD MEMBER 1	0.	0.	0.
ANNE M. WILKINS 430 CHESTNUT STREET, SUITE 300 CHATTANOOGA, TN 37402	BOARD MEMBER 1	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		59,974.	0.	0.

**Depreciation and Amortization**  
(Including Information on Listed Property) **990**

▶ See separate instructions. ▶ Attach this form to your return.

Name(s) shown on return <b>THE A.I.M. CENTER, INC.</b>	Business or activity to which this form relates <b>FORM 990 PAGE 2</b>	Identifying number <b>58-1718368</b>
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**Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.)**

1 Maximum dollar limitation. If an enterprise zone business, see instructions .....	<b>1</b>	19,000.
2 Total cost of section 179 property placed in service. See instructions .....	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation .....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	<b>5</b>	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	

7 Listed property. Enter amount from line 27 .....	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	<b>8</b>	
9 Tentative deduction. Enter the smaller of line 5 or line 8 .....	<b>9</b>	
10 Carryover of disallowed deduction from 1998 .....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	<b>12</b>	
13 Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12 .....	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

**Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property.)**

**Section A - General Asset Account Election**

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

**Section B - General Depreciation System (GDS) (See instructions.)**

(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
15 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	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Alternative Depreciation System (ADS) (See instructions.)**

16 a Class life						
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

**Part III Other Depreciation (Do Not Include Listed Property.) (See instructions.)**

17 GDS and ADS deductions for assets placed in service in tax years beginning before 1999 .....	<b>17</b>	
18 Property subject to section 168(f)(1) election .....	<b>18</b>	
19 ACRS and other depreciation .....	<b>19</b>	83,161.

**Part IV Summary (See instructions.)**

20 Listed property. Enter amount from line 26 .....	<b>20</b>	
21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions .....	<b>21</b>	83,161.
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	<b>22</b>	

**Part V Listed Property - Automobiles, Certain Other Vehicles, Cellular Telephones, 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 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

23a Do you have evidence to support the business/investment use claimed?  Yes  No 23b 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
--	-------------------------------	---	----------------------------	--	------------------------	--------------------------	-------------------------------	---------------------------------

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

		%						
		%						
		%						

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

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

26 Add amounts in column (h). Enter the total here and on line 20, page 1 **26**

27 Add amounts in column (i). Enter the total here and on line 7, page 1 **27**

**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
28 Total business/investment miles driven during the year (DO NOT include commuting miles) .....												
29 Total commuting miles driven during the year ...												
30 Total other personal (noncommuting) miles driven.....												
31 Total miles driven during the year. Add lines 28 through 30 .....												
32 Was the vehicle available for personal use during off-duty hours? .....												
33 Was the vehicle used primarily by a more than 5% owner or related person? .....												
34 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.

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
37 Do you treat all use of vehicles by employees as personal use? .....		
38 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? .....		
39 Do you meet the requirements concerning qualified automobile demonstration use? .....		

Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," you need 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
40 Amortization of costs that begins during your 1999 tax year:					
41 Amortization of costs that began before 1999 .....					<b>41</b>
42 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return .....					<b>42</b>