Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2000

Open to Public Inspection

A For the 2000 calendar year, OR tax year period beginning JUL 1, 2000 and ending JUN 30, 2001

B Check if applicable: [ ] Change of address [ ] Change of name [ ] Initial return [ ] Final return [ ] Amended return (use also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: HAP, INC.

Number and street (or P O box if mail is not delivered to street address): 322 MAIN STREET — Room/suite:

City or town, state or country, and ZIP: SPRINGFIELD, MA 01105

D Employer identification number: 04-2518368

E Telephone number: (413)785-1251

F Check ▶ [ ] if application pending

G Organization type (check only one) ▶ [X] 501(c) (3) ◀ (insert no) [ ] 527 OR [ ] 4947(a)(1)

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 900-EZ)**

(H and I are not applicable to section 527 orgs)

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A [ ] Yes [ ] No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? [ ] Yes [X] No

I Enter 4-digit group exemption no (GEN) ▶

J Accounting method [ ] Cash [X] 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 the organization received a Form 990 Package in the mail, it should file a return without financial data Some states require a complete return

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ [ ]

FILMED JUL 1 0 2002

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

Revenue	1	Contributions, gifts, grants, and similar amounts received			
	a	Direct public support	1a	282,232.	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c	29,036,448.	
	d	Total (add lines 1a through 1c) (cash $ 29,318,680. noncash $)			1d 29,318,680.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2 841,420.
	3	Membership dues and assessments			3
	4	Interest on savings and temporary cash investments			4 130,935.
	5	Dividends and interest from securities			5
	6 a	Gross rents SEE STATEMENT 1	6a	290,065.	
	b	Less rental expenses SEE STATEMENT 2	6b	299,749.	
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c <9,684.>
	7	Other investment income (describe ▶)			7
	8 a	Gross amount from sale of assets other than inventory — (A) Securities / (B) Other	8a		
	b	Less cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d
	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including $ of contributions reported on line 1a)	9a		
	b	Less direct expenses other than fundraising expenses	9b		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c
	10 a	Gross sales of inventory, less returns and allowances	10a		
	b	Less cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
	11	Other revenue (from Part VII, line 103)			11
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12 30,281,351.
Expenses	13	Program services (from line 44, column (B))			13 28,677,378.
	14	Management and general (from line 44, column (C))			14 995,735.
	15	Fundraising (from line 44, column (D))			15
	16	Payments to affiliates (attach schedule)			16
	17	**Total expenses** (add lines 16 and 44, column (A))			17 29,673,113.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18 608,238.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 1,273,731.
	20	Other changes in net assets or fund balances (attach explanation)			20 0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21 1,881,969.

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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 $ noncash $	22				
23 Specific assistance to individuals (attach schedule)	23	24,975,315.	24,975,315.	STATEMENT 5	
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc	25	302,634.	0.	302,634.	0.
26 Other salaries and wages	26	2,115,818.	1,969,868.	145,950.	
27 Pension plan contributions	27				
28 Other employee benefits	28	496,562.	401,135.	95,427.	
29 Payroll taxes	29	50,390.		50,390.	
30 Professional fundraising fees	30				
31 Accounting fees	31	49,430.	49,430.		
32 Legal fees	32				
33 Supplies	33	46,711.	43,398.	3,313.	
34 Telephone	34	52,434.	52,434.		
35 Postage and shipping	35	60,302.	57,621.	2,681.	
36 Occupancy	36	192,269.	1,924.	190,345.	
37 Equipment rental and maintenance	37	859.		859.	
38 Printing and publications	38	55,311.	47,149.	8,162.	
39 Travel	39	43,616.	38,102.	5,514.	
40 Conferences, conventions, and meetings	40				
41 Interest	41	69,863.	60,686.	9,177.	
42 Depreciation, depletion, etc (attach schedule)	42	53,384.	2,358.	51,026.	
43 Other expenses (itemize)					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 3	43e	1,108,215.	977,958.	130,257.	
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	29,673,113.	28,677,378.	995,735.	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? ▶ SEE STATEMENT 4

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.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a THE HAMPDEN/HAMPSHIRE HOUSING ASSISTANCE PROGRAM PROVIDES RENTAL ASSISTANCE TO QUALIFIED LOW-INCOME APPLICANTS TO OBTAIN DECENT & AFFORDABLE HOUSING IN HAMPDEN & HAMPSHIRE COUNTIES IN MASSACHUSETTS. (Grants and allocations $)	132,635.
b THE MOD REHAB PROG. PROVIDES A RENT SUPPLEMENT FOR SPECIFIC APT COMPLEXS OCCUPIED BY QUALIF'D LOW-INCOME TENANTS. THE RENT SUPPLEMENT ALLOWS THE TENANT TO PAY A REDUCED RENT BASED ON THEIR ANNUAL INCOME. (Grants and allocations $)	6,857,263.
c MASS RESIDENTIAL VOUCHER PROGRAM PROVIDES RENTAL ASSISTANCE TO QUALIFIED LOW-INCOME APPLICANTS, BASED ON REQUIREMENTS ESTABLISHED BY THE STATE. THE RENT SUPPLEMENT ALLOWS THE APPLICANT TO OBTAIN AFFORDABLE HSNG. (Grants and allocations $)	1,853,761.
d FEDERAL HSNG VOUCHER PROGRAM PROVIDES A RENT SUPPLEMENT TO QUALIF'D LOW INCOME APPLICANTS, BASED ON REQMNTS EST BY HUD THE SUPPLEMENT PAYS THE DIFF B/N FAIR MKT RENTS & APPLICANT PORTION BASED ON INCOME. (Grants and allocations $)	16,818,081.
e Other program services (attach schedule) STATEMENT 6 (Grants and allocations $)	3,015,638.
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	28,677,378.

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		380,321.	45	409,402.
46	Savings and temporary cash investments		3,893,415.	46	3,790,754.
47 a	Accounts receivable	47a 1,246,221.			
b	Less allowance for doubtful accounts	47b 169,522.	680,139.	47c	1,076,699.
48 a	Pledges receivable	48a			
b	Less allowance for doubtful accounts	48b		48c	
49	Grants receivable			49	
50	Receivables from officers, directors, trustees, and key employees			50	
51 a	Other notes and loans receivable	51a 234,921.			
b	Less allowance for doubtful accounts	51b	234,921.	51c	234,921.
52	Inventories for sale or use			52	
53	Prepaid expenses and deferred charges			53	
54	Investments - securities ▶ ☐ Cost ☐ FMV			54	
55 a	Investments - land, buildings and equipment basis	55a 3,066,359.			
b	Less accumulated depreciation STMT 7	55b 412,938.	1,486,216.	55c	2,653,421.
56	Investments - other SEE STATEMENT 8		259,938.	56	289,450.
57 a	Land buildings and equipment basis	57a 487,192.			
b	Less accumulated depreciation STMT 9	57b 405,955.	123,889.	57c	81,237.
58	Other assets (describe ▶ SEE STATEMENT 10)		1,266,635.	58	1,567,984.
59	**Total assets** (add lines 45 through 58) (must equal line 74)		8,325,474.	59	10,103,868.
Liabilities					
60	Accounts payable and accrued expenses		412,758.	60	228,831.
61	Grants payable			61	
62	Deferred revenue		3,221,444.	62	3,437,192.
63	Loans from officers, directors, trustees, and key employees			63	
64 a	Tax-exempt bond liabilities			64a	
b	Mortgages and other notes payable STMT 11 STMT 12		2,928,784.	64b	4,090,022.
65	Other liabilities (describe ▶ SEE STATEMENT 13)		488,757.	65	465,854.
66	**Total liabilities** (add lines 60 through 65)		7,051,743.	66	8,221,899.
Net Assets or Fund Balances					
	Organizations that follow SFAS 117, check here ▶ [X] and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted		1,273,731.	67	1,881,969.
68	Temporarily restricted			68	
69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here ▶ ☐ 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)		1,273,731.	73	1,881,969.
74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)		8,325,474.	74	10,103,868.

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains and other support per audited financial statements	a	30691978.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) STMT 14 $ 449,119.		
	Add amounts on lines (1) through (4)	b	449,119.
c	Line a minus line b	c	30242859.
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) STMT 16 $ 38,492.		
	Add amounts on lines (1) and (2)	d	38,492.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	30281351.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	30083740.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) STMT 15 $ 429,292.		
	Add amounts on lines (1) through (4)	b	429,292.
c	Line a minus line b	c	29654448.
d	Amounts included on line 17 Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) STMT 17 $ 18,665.		
	Add amounts on lines (1) and (2)	d	18,665.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	29673113.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
PETER GAGLIARDI 322 MAIN STREET SPRINGFIELD, MA 01105	EXEC DIRECTOR 40/WEEK	81,306.	13,127.	0.
ELLEN HATZAKIS 322 MAIN STREET SPRINGFIELD, MA 01105	CFO 40/WEEK	59,054.	1,804.	0.
LINDA MORLEY 322 MAIN STREET SPRINGFIELD, MA 01105	LEGAL COUNSEL 40/WEEK	53,626.	1,926.	0.
JAMES REIS 322 MAIN STREET SPRINGFIELD, MA 01105	ASSOCIATE EXEC DIRECTOR 40/WEEK	57,516.	2,066.	0.
NANCY RIVERA 322 MAIN STREET SPRINGFIELD, MA 01105	ASSOCIATE EXEC DIRECTOR 40/WEEK	51,132.	7,032.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes," attach schedule ▶ [ ] Yes [X] No

Part VI Other Information

			N/A	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		76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		79		X
80 a	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?		80a	X	
b	If "Yes," enter the name of the organization ▶ HAP-CHS INC and check whether it is ☐ exempt OR ☒ nonexempt				
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a 0.			
b	Did the organization file Form 1120-POL for this year?		81b		X
82 a	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?		82a		X
b	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. (See instructions for reporting in Part III.)	82b N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b		
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?	N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	N/A	85b		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.				
c	Dues, assessments, and similar amounts from members	85c N/A			
d	Section 162(e) lobbying and political expenditures	85d N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notices 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?	N/A	85h		
86	*501(c)(7) organizations.* Enter: a Initiation fees and capital contributions included on line 12	86a N/A			
b	Gross receipts, included on line 12, for public use of club facilities	86b N/A			
87	*501(c)(12) organizations.* Enter: a Gross income from members or shareholders	87a N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b N/A			
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? If "Yes," complete Part IX		88	X	
89 a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ 0. , section 4912 ▶ 0. , section 4955 ▶ 0.				
b	*501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	▶ 0.			
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	▶ 0.			
90 a	List the states with which a copy of this return is filed ▶ MASSACHUSETTS				
b	Number of employees employed in the pay period that includes March 12, 2000	90b 81			
91	The books are in care of ▶ PETER GAGLIARDI Telephone no ▶ 413-785-1251				
	Located at ▶ 322 MAIN STREET, SPRINGFIELD, MA ZIP code ▶ 01105				
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 ▶	92 N/A			

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue					
a SEE STATEMENT 18					841,420.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	130,935.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property			16	<9,684.>	
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					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		121,251.	841,420.
105 Total (add line 104, columns (B), (D), and (E)) ▶					962,671.

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)
	SEE STATEMENT 20

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
SEE STATEMENT 19	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

[redacted] companying schedules and statements, and to the best of my knowledge and belief, it is true nformation of which preparer has any knowledge. (Important: See General Instruction W)

/16/02 ▶ Peter A Gagliardi, Executive Director

[redacted]

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

Supplementary Information

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

OMB No 1545-0047

2000

Name of the organization: HAP, INC.

Employer identification number: 04 2518368

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
KOSTIN, RUFFKESS & CO. LLC FARMINGTON, CT	AUDIT & TAX	55,430.
Total number of others receiving over $50,000 for professional services ▶	0	

LHA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ

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?	1		X
	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			
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?	2a		X
b	Lending of money or other extension of credit?	2b	X	
c	Furnishing of goods, services, or facilities?	2c	X	
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	X	
e	Transfer of any part of its income or assets?	2e		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions SEE STATEMENT 21			
3	Does the organization make grants for scholarships, fellowships, student loans, etc ?	3		X
4 a	Do you have a section 403(b) annuity plan for your employees?	4a		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 page 2 of the instructions)			

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the 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 5)

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 [X] 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 5 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 5 of the instructions)

Part IV-A **Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **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) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	27159607.	26626667.	28786422.	27156756.	109729452.
16 Membership fees received					
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	1,416,180.	1,032,881.	1,110,004.	764,947.	4,324,012.
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	99,211.	33,158.	28,069.	19,718.	180,156.
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	28674998.	27692706.	29924495.	27941421.	114233620.
24 Line 23 minus line 17	27258818.	26659825.	28814491.	27176474.	109909608.
25 Enter 1% of line 23	286,750.	276,927.	299,245.	279,414.	

26 **Organizations described on lines 10 or 11** a Enter 2% of amount in column (e), line 24 ▶ 26a 2,198,192.

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 1996 through 1999 exceeded the amount shown in line 26a Enter the sum of all these excess amounts ▶ 26b 0.

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c 109909608.

d Add Amounts from column (e) for lines 18 180,156. 19 ______ 22 ______ 26b ______ ▶ 26d 180,156.

e Public support (line 26c minus line 26d total) ▶ 26e 109729452.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 99.8361%

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 (which is not open to public inspection) 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
(1999) N/A (1998) (1997) (1996)

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
(1999) (1998) (1997) (1996)

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 1996 through 1999, 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 page 5 of the 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?	29		
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?	30		
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?	31		
	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?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	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?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	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?	34a		
b	Has the organization s right to such aid ever been revoked or suspended?	34b		
	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	35		

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 ▶ ☐ If the organization belongs to an affiliated group
Check here ▶ ☐ If you checked "a" above and "limited control" provisions apply

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

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 on page 9 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				N/A
Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 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)

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
a Volunteers		X	
b Paid staff or management (include compensation in expenses reported on lines c through h)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches lectures, or any other means	X		3,250.
i Total lobbying expenditures (add lines c through h)			3,250.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities SEE STATEMENT 22

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?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show 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

(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 [X] No

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

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Schedule B (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Schedule of Contributors Supplementary Information for line 1d of Form 990 or line 1 of Form 990-EZ (see instructions)	OMB No 1545-0047 2000

Name of organization HAP, INC.

Employer identification number 04-2518368

Organization type (check one)-Section [X] 501(c)(3) ◀ (enter number) [ ] 527 or [ ] 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations-

Check this box if the organization had **no** charitable contributors who contributed more than $1,000 during the year (But see **General rule** below) ▶ [ ]

Enter here the total gifts received during the year for a religious, charitable, etc , purpose ▶ $

Note: This form is generally not open to public inspection except for section 527 organizations.

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file **Form 990**, Return of Organization Exempt From Income Tax, or **Form 990-EZ**, Short Form Return of Organization Exempt From Income tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ)

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 9090-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ

Caution *Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ)*

Public Inspection

Schedule B (Form 990 or 990-EZ) is

- Open to public inspection for a section 527 political organization
- Generally not open to public inspection for the other organizations that must file this form

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ)

Contributors Required To Be Listed On Part I

"Contributor" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations

General rule Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling $5,000 or more for the year Also complete Part II for a noncash contribution In determining the $5,000 amount, total all of the contributor's gifts of $1 000 or more for the year

Section 501(c)(3) organizations For an organization described in section 501(c)(3) that meets the 33 1/3% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))-

List in Part I only those contributors whose contribution of $5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1 6033-2(a)(2)(iii)(a))

Example A section 501(c)(3) organization, of the type described above, reported $700 000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990 The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of $5,000 or $14,000 (2% of $700,000) Thus, a contributor who gave a total of $11,000 would not be reported in Parts I and II for this section 501(c)(3) organization Even though the $11,000 contribution to the organization exceeded $5,000, it did not exceed $14,000

Section 501(c)(7), (8), or (10) organizations For *noncharitable* contributions to one of these organizations, list in Part I contributors who gave $5,000 or more as described in the **General rule** discussed above

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc , purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3))-

List in Part I each contributor whose contributions total more than $1,000 during the year that were for a religious, charitable, etc , purpose To determine the $1,000, aggregate all of a contributor's gifts for the year (regardless of amount) For a noncash contribution, complete Part II

All section 501(c)(7), (8), or (10) organizations that received **any** charitable contributions and listed **any** charitable contributors on Part I must also complete Part III

If section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list **any** charitable contributors on Part I, check the box on line **A** at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided The organization need not complete and attach Part III

Specific Instructions

Note *You may duplicate Parts I, II, and III if more copies are needed Number each page of each Part*

Part I In column **(a)**, identify the first contributor listed as no 1 and the second contributor as no 2, etc Number consecutively Show the contributor's name, address, aggregate contributions for the year, and the type of contribution (e g , whether an individual, payroll, or noncash contribution) Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually)

Part II In column **(a)**, show the number that corresponds to the contributor's number in Part I Describe the noncash contribution fully Report on property with readily determinable market value (i e , market quotations for securities) by listing its fair market value (FMV) For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date See Regulations section 20 2031-2 to determine the value of contributed stocks and bonds When market value cannot be readily determined, use an appraised or estimated value To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value

Part III Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc , purposes, must complete Parts I through III for those persons whose gifts totaled more than $1,000 during the year Show also, in the heading of Part III, total gifts that were $1 000 or less and were for a religious, charitable, etc , purpose *Complete this information only on the first Part III page*

If an amount is set aside for a religious, charitable, etc , purpose, show in column **(d)** how the amount is held (e g , whether it is mingled with amounts held for other purposes) If the organization transferred the gift to another organization, show the name and address of the transferee organization in column **(e)** and explain the relationship between the two organizations

Name of organization	Employer identification number
HAP, INC.	04-2518368

Part I Contributors

(a) No	(b) Name, address and ZIP code	(c) Aggregate contributions	(d) Type of contribution
3		$ 1,885,892.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
4		$ 24,447,847.	Individual [X] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
5		$	Individual [ ] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
6		$	Individual [ ] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
7		$	Individual [ ] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)
8		$	Individual [ ] Payroll [ ] Noncash [ ] (Complete Part II if a noncash contribution)

SPRINGFIELD MA RENT 1

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
101	LAND (1)	VARIES	SL			45,000.			45,000.			0.
102	LAND (2)	VARIES	SL			40,000.			40,000.			0.
103	LAND (3)	VARIES	SL			20,825.			20,825.			0.
104	LAND (4)	VARIES	SL			41,310.			41,310.			0.
105	LAND (5)	VARIES	SL			50,000.			50,000.			0.
106	LAND (6)	VARIES	SL			41,440.			41,440.			0.
107	BUILDING (1)	VARIES	SL	30.00	19	189,994.			189,994.	56,408.		6,333.
108	BUILDING (2)	VARIES	SL	30.00	19	164,831.			164,831.	49,745.		5,494.
109	BUILDING (3)	VARIES	SL	30.00	19	219,109.			219,109.	65,127.		7,304.
110	BUILDING (4)	VARIES	SL	30.00	19	210,393.			210,393.	64,043.		7,013.
111	BUILDING (5)	VARIES	SL	30.00	19	176,373.			176,373.	52,846.		5,879.
112	BUILDING (6)	VARIES	SL	30.00	19	178,910.			178,910.	54,370.		5,964.
113	IMPROVEMENTS - BUILDING (4)	011794	SL	40.00	19	3,447.			3,447.	602.		86.
114	IMPROVEMENTS - BUILDING (4)	011794	SL	40.00	19	2,611.			2,611.	455.		65.
115	IMPROVEMENTS - BUILDING (4)	070196	SL	40.00	19	1,582.			1,582.	160.		40.
116	IMPROVEMENTS - BUILDING (4)	020197	SL	40.00	19	5,120.			5,120.	485.		128.
117	IMPROVEMENTS - BUILDING (6)	031298	SL	40.00	19	1,457.			1,457.	81.		36.
118	IMPROVEMENTS - BUILDING (LUDLOW)	072799	SL	40.00	19	5,310.			5,310.	133.		133.

(D) - Asset disposed

028102
04 27-01

SPRINGFIELD MA

RENT 1

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
119	IMPROVEMENTS - BUILDING (LUDLOW)	072799	SL	40.00	19	590.			590.	15.		15.
120	IMPROVEMENTS - BUILDING (GREENFIELD)	042900	SL	40.00	19	5,431.			5,431.	136.		136.
121	IMPROVEMENTS - BUILDING (GREENFIELD)	050800	SL	40.00	19	7,178.			7,178.	179.		179.
122	IMPROVEMENTS - BUILDING (GREENFIELD)	062000	SL	40.00	19	6,061.			6,061.	152.		152.
123	BUILDING (LORRAINE)	123199	SL	40.00	19	372,000.			372,000.	4,650.		9,300.
124	WIP (LORRAINE)	VARIES		.000	19	46,831.			46,831.			15,000.
125	IMPROVEMENTS - BUILDING (DEWITT)	050201	SL	40.00	19	2,340.			2,340.			59.
126	IMPROVEMENTS - BUILDING (LUDLOW)	050201	SL	40.00	19	1,435.			1,435.			36.
	* 990 RENTAL TOTAL OTHER					1,839,578.		0.	1,839,578.	349,587.	0.	63,352.

028102
04 27-01

(D) - Asset disposed

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
6	LAND	VARIES	SL			20,889.			20,889.			0.
	* 990 PAGE 2 TOTAL OTHER					20,889.		0.	20,889.	0.	0.	0.
	PROGRAM SERVICES											
7	BUILDING IMPROVEMENTS	VARIES	SL	20.00	19	27,150.			27,150.	11,522.		1,358.
15	LAP TOP COMPUTER	090198	SL	3.00	19	2,476.			2,476.	1,439.		825.
127	NOTEBOOK COMPUTER	04 01	SL	3.00	19	2,094.			2,094.			175.
	* 990 PAGE 2 TOTAL PROGRAM SERVICES					31,720.		0.	31,720.	12,961.	0.	2,358.
	MANAGEMENT AND GENERAL											
1	EQUIPMENT	070192	SL	5.00	19	36,552.			36,552.	36,552.		0.
2	EQUIPMENT	012794	SL	5.00	19	1,509.			1,509.	1,509.		0.
3	FAX MACHINE	111594	SL	5.00	19	1,575.			1,575.	1,366.		209.
4	LASER PRINTER	021595	SL	5.00	19	1,800.			1,800.	1,680.		120.
5	P.C.	021595	SL	5.00	19	3,000.			3,000.	2,800.		200.
8	BUILDING IMPROVEMENTS	093092	SL	10.00	19	6,058.			6,058.	5,151.		606.
9	LEASEHOLD IMPROVEMENTS	093090	SL	10.00	19	255,870.			255,870.	255,870.		0.
10	LAP TOP COMPUTER	041598	SL	5.00	19	2,050.			2,050.	888.		410.
11	LAP TOP COMPUTER	041598	SL	5.00	19	1,045.			1,045.	470.		209.
12	LEASEHOLD IMPROVEMENT	081596	SL	10.00	19	3,900.			3,900.	1,365.		390.

028102
04 27-01

(D) - Asset disposed

FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
13	COPIER	081596	SL	5.00	19	1,295.			1,295.	907.		259.
14	CHEVY MALIBU	030999	SL	5.00	19	24,358.			24,358.	5,875.		4,872.
16	VOICE MAIL SYSTEM	10 99	SL	3.00	19	7,325.			7,325.	1,831.		2,442.
17	TELE. SYSTEM/NORTHAMPTON	03 00	SL	3.00	19	1,050.			1,050.	117.		350.
18	COPIER	05 00	SL	5.00	19	1,395.			1,395.	47.		279.
19	COMPUTERS	07 99	SL	3.00	19	68,920.			68,920.	22,973.		22,973.
20	COMPUTER/PRINTER	11 99	SL	3.00	19	1,608.			1,608.	357.		536.
21	COMPUTER	03 00	SL	3.00	19	2,840.			2,840.	316.		947.
22	COMPUTER SOFTWARE	03 00	SL	3.00	19	4,791.			4,791.	532.		1,597.
128	WB MASON-FURNITURE & FIXTURES	01 01	SL	5.00	19	4,744.			4,744.			474.
129	BLDG IMPROVEMENTS	VARIES	SL	5.00	19	15,844.			15,844.			8,061.
130	COMPUTER EQUIPMENT	12 00	SL	3.00	19	26,905.			26,905.			5,232.
131	MCNAIR FAX	12 00	SL	3.00	19	995.			995.			193.
132	COMPUTER	03 01	SL	3.00	19	1,164.			1,164.			129.
133	COMPUTER	05 01	SL	3.00	19	8,885.			8,885.			494.
134	ALTERNATE ADV COMPUTER	06 01	SL	3.00	19	1,595.			1,595.			44.
	* 990 PAGE 2 TOTAL MANAGEMENT AND GENERAL					487,073.		0.	487,073.	340,606.	0.	51,026.
	* GRAND TOTAL 990 PAGE 2 DEPR					539,682.		0.	539,682.	353,567.	0.	53,384.

028102
04 27 01

(D) - Asset disposed

FORM 990	RENTAL INCOME	STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
SPRINGFIELD MA	1	290,065.
TOTAL TO FORM 990, PART I, LINE 6A		290,065.

FORM 990	RENTAL EXPENSES	STATEMENT 2

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		63,352.	
PAYROLL & EMPLOYEE BENEFITS		23,356.	
INTEREST		102,897.	
INSURANCE		6,513.	
UTILITIES		18,700.	
MAINTENANCE & REPAIRS		47,987.	
AUDIT		2,000.	
PROFESSIONAL SERVICES		1,912.	
OTHER TAXES		21,708.	
TELEPHONE		3,077.	
FRINGES AND TAXES		4,828.	
OFFICE & POSTAGE		997.	
TRAVEL		1,100.	
OTHER EXPENSES		1,322.	
- SUBTOTAL -	1		299,749.
TOTAL TO FORM 990, PART I, LINE 6B			299,749.

FORM 990	OTHER EXPENSES	STATEMENT 3

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PROFESSIONAL SERVICES	84,718.	42,139.	42,579.	
BAD DEBT EXPENSE	1,713.	1,713.		
INSURANCE	19,888.	16,517.	3,371.	
LICENSES, DUES AND FEES	29,493.	5,281.	24,212.	
CONTRACT SERVICES	37,238.	33,773.	3,465.	

FOOD SHELTER	19,353.	19,353.		
PROGRAM EXPENSE	30,272.	30,272.		
EMPLOYEE TRAINING	48,220.	37,033.	11,187.	
CONSTRUCTION COSTS	688,286.	688,286.		
FACILITY OPERATING & MAINTENANCE	43,603.	6,506.	37,097.	
UTILITIES	10,521.	10,521.		
OTHER TAXES	1,736.	1,736.		
OTHER EXPENSES	46,693.	41,597.	5,096.	
ADVOCACY	3,250.		3,250.	
ADVERTISING	1,997.	1,997.		
PROVIDER REIMBURSEMENTS	41,234.	41,234.		
TOTAL TO FM 990, LN 43	1,108,215.	977,958.	130,257.	

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 4
PART III

EXPLANATION

TO PROVIDE HOUSING ASSISTANCE AND TECHNICAL ASSISTANCE TO LOW-INCOME AND DISABLED INDIVIDUALS IN WESTERN MASSACHUSETTS

FORM 990 SPECIFIC ASSISTANCE TO INDIVIDUALS STATEMENT 5

DESCRIPTION	AMOUNT
RENTAL ASSISTANCE PAYMENTS PAID TO LANDLORDS ON THE BEHALF OF QUALIFIED LOW-INCOME INDIVIDUALS	24,975,315.
TOTAL TO FORM 990, PART II, LINE 23	24,975,315.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 6

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
HOMEOWNER EDUCATION		313,246.
TECHNICAL SERVICES		321,915.
PROPERTY DEVELOPMENT & MANAGEMENT		190,066.
TEMPORARY SHELTER FOR THE HOMELESS		598,908.
OTHER RENTAL ASSISTANCE PROGRAMS		277,716.
HOUSING REHABILITATION		802,464.

DEVELOPMENT LOAN FUND	5,511.
LIFE INITIATIVE LOAN FUND	36,619.
VARIOUS CLIENT SERVICES	469,193.
TOTAL TO FORM 990, PART III, LINE E	3,015,638.

FORM 990 DEPRECIATION OF ASSETS HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LAND (1)	45,000.	0.	45,000.
LAND (2)	40,000.	0.	40,000.
LAND (3)	20,825.	0.	20,825.
LAND (4)	41,310.	0.	41,310.
LAND (5)	50,000.	0.	50,000.
LAND (6)	41,440.	0.	41,440.
BUILDING (1)	189,994.	62,741.	127,253.
BUILDING (2)	164,831.	55,239.	109,592.
BUILDING (3)	219,109.	72,431.	146,678.
BUILDING (4)	210,393.	71,056.	139,337.
BUILDING (5)	176,373.	58,725.	117,648.
BUILDING (6)	178,910.	60,334.	118,576.
IMPROVEMENTS - BUILDING (4)	3,447.	688.	2,759.
IMPROVEMENTS - BUILDING (4)	2,611.	520.	2,091.
IMPROVEMENTS - BUILDING (4)	1,582.	200.	1,382.
IMPROVEMENTS - BUILDING (4)	5,120.	613.	4,507.
IMPROVEMENTS - BUILDING (6)	1,457.	117.	1,340.
IMPROVEMENTS - BUILDING (LUDLOW)	5,310.	266.	5,044.
IMPROVEMENTS - BUILDING (LUDLOW)	590.	30.	560.
IMPROVEMENTS - BUILDING (GREENFIELD)	5,431.	272.	5,159.
IMPROVEMENTS - BUILDING (GREENFIELD)	7,178.	358.	6,820.
IMPROVEMENTS - BUILDING (GREENFIELD)	6,061.	304.	5,757.
BUILDING (LORRAINE)	372,000.	13,950.	358,050.
WIP (LORRAINE)	46,831.	15,000.	31,831.
IMPROVEMENTS - BUILDING (DEWITT)	2,340.	59.	2,281.
IMPROVEMENTS - BUILDING (LUDLOW)	1,435.	36.	1,399.
TOTAL TO FORM 990, PART IV, LN 55	1,839,578.	412,939.	1,426,639.

FORM 990 OTHER INVESTMENTS STATEMENT 8

DESCRIPTION	VALUATION METHOD	AMOUNT
INVESTMENT IN HAP COMMUNITY HOUSING	COST	70,000.
INVESTMENT IN JV'S AND LP'S	COST	219,450.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		289,450.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 9

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
EQUIPMENT	36,552.	36,552.	0.
EQUIPMENT	1,509.	1,509.	0.
FAX MACHINE	1,575.	1,575.	0.
LASER PRINTER	1,800.	1,800.	0.
P.C.	3,000.	3,000.	0.
LAND	20,889.	0.	20,889.
BUILDING IMPROVEMENTS	27,150.	12,880.	14,270.
BUILDING IMPROVEMENTS	6,058.	5,757.	301.
LEASEHOLD IMPROVEMENTS	255,870.	255,870.	0.
LAP TOP COMPUTER	2,050.	1,298.	752.
LAP TOP COMPUTER	1,045.	679.	366.
LEASEHOLD IMPROVEMENT	3,900.	1,755.	2,145.
COPIER	1,295.	1,166.	129.
CHEVY MALIBU	24,358.	10,747.	13,611.
LAP TOP COMPUTER	2,476.	2,264.	212.
VOICE MAIL SYSTEM	7,325.	4,273.	3,052.
TELE. SYSTEM/NORTHAMPTON	1,050.	467.	583.
COPIER	1,395.	326.	1,069.
COMPUTERS	68,920.	45,946.	22,974.
COMPUTER/PRINTER	1,608.	893.	715.
COMPUTER	2,840.	1,263.	1,577.
COMPUTER SOFTWARE	4,791.	2,129.	2,662.
NOTEBOOK COMPUTER	2,094.	175.	1,919.
WB MASON-FURNITURE & FIXTURES	4,744.	474.	4,270.
BLDG IMPROVEMENTS	15,844.	8,061.	7,783.
COMPUTER EQUIPMENT	26,905.	5,232.	21,673.
MCNAIR FAX	995.	193.	802.
COMPUTER	1,164.	129.	1,035.
COMPUTER	8,885.	494.	8,391.
ALTERNATE ADV COMPUTER	1,595.	44.	1,551.
TOTAL TO FORM 990, PART IV, LN 57	539,682.	406,951.	132,731.

FORM 990 OTHER ASSETS STATEMENT 10

DESCRIPTION	AMOUNT
OTHER ASSETS	84,565.
WORK IN PROCESS	1,301,022.
NOTE RECEIVABLE - AFFILIATE	182,397.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	1,567,984.

FORM 990 MORTGAGES PAYABLE STATEMENT 11

DESCRIPTION	BALANCE DUE
SPRINGFIELD INSTITUTE FOR SAVINGS	998,610.
VARIOUS HOUSING AUTHORITIES AND COMMUNITY DEVELOPMENT CORPORATION	270,000.
WORONOCO SAVINGS BANK	7,450.
UNITED COOPERATIVE BANK	5,000.
CHICOPEE SAVINGS BANK	69,500.
COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE CORPORATION	9,600.
COOPERATIVE FUND OF NEW ENGLAND	27,474.
COOPERATIVE FUND OF NEW ENGLAND	69,225.
DIOCESS OF WESTERN MASSACHUSETTS	200,000.
FLORENCE SAVINGS BANK	216,883.
LIFE INSURANCE COMMUNITY INVESTMENT INITIATIVE	1,000,000.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	2,873,742.

FORM 990 OTHER NOTES AND LOANS PAYABLE STATEMENT 12

LENDER'S NAME	TERMS OF REPAYMENT
GMAC	513/PER MONTH

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
04/01/99	04/01/02	0.	2.90%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
AUTO	PURCHASE OF AUTO

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	4,612.

LENDER'S NAME	TERMS OF REPAYMENT
COMMUNITY ECONOMIC DEVELPMENT CORP.	REPAID OUT OF SURPLUS CASH

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
		500,000.	5.00%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
CERTAIN REAL ESTATE	$500,000 CREDIT

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	500,000.

LENDER'S NAME	TERMS OF REPAYMENT
CITY OF NORTHHAMPTON	

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
	03/14/30	170,000.	.00%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
CERTAIN REAL ESTATE	BUILDING REHABILITATION

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	170,000.

LENDER'S NAME	TERMS OF REPAYMENT
MASSACHUSETTS HOUSING PARTNERSHIP BOARD	

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
	04/24/30	500,000.	.00%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
CERTAIN REAL ESTATE	$500,000 CREDIT AVAILABLE

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	500,000.

LENDER'S NAME	TERMS OF REPAYMENT
COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE CORPORATION	

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
		0.	5.00%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
CERTAIN REAL ESTATE	FUND AQUISITION OF MILLBANK CONDOMINIUMS

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	41,668.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B		1,216,280.

FORM 990 OTHER LIABILITIES STATEMENT 13

DESCRIPTION	AMOUNT
ESCROW LIABILITIES	140,093.
ACCRUED LIABILITIES	321,779.
OTHER LIABILITIES	3,982.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	465,854.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 14

DESCRIPTION	AMOUNT
GROSS REVENUES FROM MAJORITY OWNED SUBSIDIARIES	159,054.
GROSS INVESTMENT EXPENSES REFLECTED AS A COMPONENT OF EXPENSES PER THE AUDIT	290,065.
TOTAL TO FORM 990, PART IV-A	449,119.

FORM 990 — OTHER EXPENSES NOT INCLUDED ON FORM 990 — STATEMENT 15

DESCRIPTION	AMOUNT
GROSS EXPENSES FROM SUBSIDIARIES INCLUDED IN CONSOLIDATED F/S	122,165.
GROSS INVESTMENT EXPENSES REFLECTED AS A COMPONENT OF EXPENSES PER THE AUDIT	299,749.
MINORITY INTEREST	7,378.
TOTAL TO FORM 990, PART IV-B	429,292.

FORM 990 — OTHER REVENUE INCLUDED ON FORM 990 — STATEMENT 16

DESCRIPTION	AMOUNT
PARTNERSHIP INCOME FROM SUBSIDIARIES INCLUDED IN THE CONSOLIDATED F/S	29,511.
RENTAL INCOME INCLUDED AS INCOME PER THE 990	<9,684.>
INTERCOMPANY REVENUE	18,665.
TOTAL TO FORM 990, PART IV-A	38,492.

FORM 990 — OTHER EXPENSES INCLUDED ON FORM 990 — STATEMENT 17

DESCRIPTION	AMOUNT
INTERCOMPANY REVENUE	18,665.
TOTAL TO FORM 990, PART IV-B	18,665.

FORM 990 — PROGRAM SERVICE REVENUE — STATEMENT 18

DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNCTION INCOME
DEVEL. & MGMT. FEES					83,185.
HOMEOWNERSHIP					77,307.
CLIENT SERVICES					44,891.
HOPE III/WESTFIELD					629,620.
TECHNICAL SERVICES ASSISTANCE					6,417.
TO FORM 990, PART VII, LINE 93					841,420.

FORM 990 PART IX STATEMENT 19
INFORMATION REGARDING TAXABLE SUBSIDIARIES

NAME, ADDRESS & ID NUMBER OF CORP OR PARTNERSHIP	PCT OWN	NATURE OF BUSINESS	TOTAL INCOME	END-OF-YEAR ASSETS
HAP-CHS, INC & SUBSIDIARIES , 322 MAIN STREET, SPRINGFIELD MA	100.00%	HOUSING SERVICES	8,152.	14,571.
PLUMTREE ROAD LIMITED PARTNERSHIP, 322 MAIN STREET, SPRINGFIELD MA	80.00%	LOW-INCOME HOUSING	14,365.	271,991.
STRONG STREET LIMITED PARTNERSHIP, 322 MAIN STREET,SPRINGFIELD MA	80.00%	LOW-INCOME HOUSING	22,524.	449,426.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 20
ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	HAP, INC. DEVELOPS & MANAGES REAL PROPERTY TO PROVIDE TEMPORARY AND PERMANENT HOUSING FOR THE HOMELESS & QUALIFIED LOW-INCOME INDIVIDUALS
93B	HAP, INC IS A PARTNER IN 2 PARTNERSHIPS THAT HAVE DEVELOPED BUILDINGS FOR THE ACCOMPLISHMENT OF THE ORGANIZATIONS PURPOSE TO PROVIDE LOW-INCOME HOUSING TO QUALIFIED TENANTS.
93C	HAP, INC. PROVIDES FINANCIAL COUNSELING FOR QUALIFIED LOW-INCOME INDIVIDUALS WHO ARE AT RISK OF LOSING THEIR HOMES.
93D	HAP INC PROVIDES TECHNICAL AND EDUCATION SERVICES RELATED TO THE HAZARDS OF LEAD PAINT AND THE REHAB WORK REQUIRED TO PROVIDE SAFE HOUSING.
93E	HAP INC. PROVIDES LEGAL AND FINANCIAL COUNSELING AND HOUSING EDUCATION SERVICES TO QUALIFIED INDIVIDUALS TO PRESERVE AFFORDABLE HOUSING.
93F	HAP INC. OWNS AND MANAGES REAL PROPERTY TO PROVIDE HOUSING FOR QUALIFIED LOW INCOME INDIVIDUALS AND MENTALLY RETARDED INDIVIDUALS.

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH DIRECTORS, STATEMENT 21
TRUSTEES, PRINCIPAL OFFICERS OR CREATOR
PART III, LINE 2

2(B) HAP, INC EXTENDED CREDIT TO ITS WHOLLY OWNED SUBSIDIARY AT STANDARD COMMERCIAL TERMS.
2(C) HAP, INC ALLOCATES OVERHEAD COSTS TO ITS WHOLLY OWNED SUBSIDIARY BASED ON THE DIRECT HOURS CHARGED TO THE SUBSIDIARY. ADDITIONALLY, OCCUPANCY COSTS ARE CHARGED BASED UPON THE SPACE USED BY THE SUBSIDIARY'S OPERATIONS

2(D) SEE FORM 990, PART V

SCHEDULE A STATEMENT OF LOBBYING ACTIVITIES - PART VI-B STATEMENT 22

PAYMENTS TO THE COALITION OF MASS REGIONAL NON-PROFIT HOUSING AGENCIES, INC FOR LOBBYIST AT THE FEDERAL AND STATE LEVELS REGARDING HOUSING ISSUES

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property) 990

▶ See separate instructions ▶ Attach this form to your return

OMB No 1545-0172

2000

Attachment Sequence No 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HAP, INC.	FORM 990 PAGE 2	04-2518368

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	1	20,000.
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	$200,000
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 amount from line 27	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 1999	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 do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2001 Add lines 9 and 10, less line 12 ▶	13	

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 2000 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)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
16 a Class life					S/L	
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 2000	17	
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	53,384.

Part IV Summary (See instructions)

20	Listed property Enter amount from line 26	20	
21	**Total** Add deductions from 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	21	53,384.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

Part V **Listed Property** (Include 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	
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												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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 2000 tax year					
41 Amortization of costs that began before 2000				41	
42 **Total** Add amounts in column (f) See instructions for where to report				42	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property) RENT 1

▶ See separate instructions ▶ Attach this form to your return

OMB No 1545-0172

2000

Attachment Sequence No 67

Name(s) shown on return	Business or activity to which this form relates	Identifying number
HAP, INC.	SPRINGFIELD MA	04-2518368

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	1	20,000.
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	$200,000
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 amount from line 27	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 1999			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 do not enter more than line 11			12	
13 Carryover of disallowed deduction to 2001 Add lines 9 and 10, less line 12 ▶	13			

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 2000 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					S/L	
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 2000	17	
18 Property subject to section 168(f)(1) election	18	
19 ACRS and other depreciation	19	63,352.

Part IV **Summary** (See instructions)

20 Listed property Enter amount from line 26			20	
21 **Total** Add deductions from 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			21	63,352.
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22			

Part V **Listed Property** (Include 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	
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												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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 2000 tax year					
41 Amortization of costs that began before 2000				**41**	
42 **Total** Add amounts in column (f) See instructions for where to report				**42**	

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II **Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.**

Type or print File by the extended due date for filing the return See instructions		
	Name of Exempt Organization HAP, INC.	Employer identification number 04-2518368
	Number, street, and room or suite no If a P O box, see instructions 322 MAIN STREET	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions SPRINGFIELD, MA 01105	

Check type of return to be filed (File a separate application for each return)

[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec 401(a) or 408(a) trust) [ ] Form 1041 A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [ ] Form 990-PF [ ] Form 990 T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

- If the organization does **not** have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) ________ If this is for the **whole** group, check this box ▶ [ ] If it is for **part** of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3 month extension of time until MAY 15, 2002

5 For calendar year ______ , or other tax year beginning JUL 1, 2000 and ending JUN 30, 2001

6 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension

8a If this application is for Form 990 BL, 990-PF, 990-T 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions $

b If this application is for Form 990 PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 $

c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions $ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ Title ▶ Date ▶

Notice to Applicant - To Be Completed by the IRS

[ ] We **have** approved this application Please attach this form to the organization's return

[ ] We **have not** approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwis required to be made on a timely return Please attach this form to the organization's return

[ ] We **have not** approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting the 10-day grace period

[ ] We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested

[ ] Other

Director By Date

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3 month extension returned to an address different than the one entered above

Type or print	
	Name KOSTIN, RUFFKESS & COMPANY, LLC
	Number and street (include suite, room, or apt no) Or a P O box number 76 BATTERSON PARK ROAD
	City or town, province or state, and country (including postal or ZIP code) FARMINGTON, CT 06032

● If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box ▶ [X]

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

● If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II **Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.**

Type or print	Name of Exempt Organization HAP, INC.	Employer identification number 04-2518368
File by the extended due date for filing the return See instructions	Number, street, and room or suite no If a P O box, see instructions 322 MAIN STREET	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions SPRINGFIELD, MA 01105	

Check type of return to be filed (File a separate application for each return)

[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec 401(a) or 408(a) trust) [ ] Form 1041 A [ ] Form 5227 [ ] Form 8870
[ ] Form 990 BL [ ] Form 990-PF [ ] Form 990 T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

● If the organization does not have an office or place of business in the United States, check this box ▶ [ ]

● If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the **whole** group, check this box ▶ [ ] If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

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7 State in detail why you need the extension

RECEIVED
FEB 1 5 2002
OGDEN, UT
IRS-OSC

8a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions $

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c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions $ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ Kimberly Nardone Title ▶ CPA Date ▶ 2-6-02

Notice to Applicant - To Be Completed by the IRS

[✓] We **have** approved this application Please attach this form to the organization's return

[ ] We **have not** approved this application However, we have granted a 10 day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherw required to be made on a timely return Please attach this form to the organization's return

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[ ] We **cannot consider** this application because it was filed after the due date of the return for which an extension was requested

[ ] Other

Director By Date

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3 month extension returned to an address different than the one entered above

Type or print	Name KOSTIN, RUFFKESS & COMPANY, LLC
	Number and street (include suite, room, or apt no) Or a P O box number 345 NORTH MAIN STREET
	City or town, province or state, and country (including postal or ZIP code) WEST HARTFORD, CT 06117