

**Return of Organization Exempt From Income Tax**

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

**2001**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2001 calendar year, or tax year period beginning and ending

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pending

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

**C** Name of organization  
**GARDEN CITY HARVEST**  
**FKA MISSOULA NUTRITION RESOURCES**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**103 HICKORY**

City or town, state or country, and ZIP + 4  
**MISSOULA, MT 59801**

**D** Employer identification number  
**81-0510580**

**E** Telephone number  
**406-523-3663**

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

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

H and I are not applicable to section 527 organizations

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

I Enter 4-digit GEN \_\_\_\_\_

M Check  if the organization is not required to attach Sch B (Form 990 990-EZ or 990-PF)

**G** Web site **N/A**

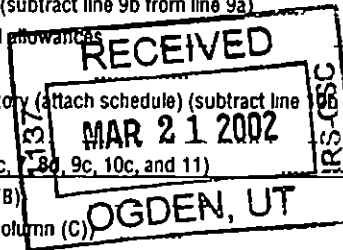
**J** Organization type (check only one)  501(c) ( 3 ) (insert no)  4947(a)(1) or  527

**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** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **91,910.**

**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	30,877.		
	b	Indirect public support	1b	14,823.		
	c	Government contributions (grants)	1c	6,254.		
	d	Total (add lines 1a through 1c) (cash \$ <u>51,954.</u> noncash \$ _____)	1d	51,954.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	21,393.		
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4	188.		
	5	Dividends and interest from securities	5			
	6a	Gross rents SEE STATEMENT 1	6a	550.		
	6b	Less rental expenses SEE STATEMENT 2	6b	250.		
	6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	300.		
7	Other investment income (describe _____)	7				
Revenue	8a	Gross amount from sale of assets other than inventory	(A) Securities	(B) Other		
			8a	10,000.		
	b	Less cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c	10,000.		
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	10,000.			
Revenue	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	7,825.		
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	7,825.		
Revenue	10a	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	91,660.			
Expenses	13	Program services (from line 44, column (B))	13	72,477.		
	14	Management and general (from line 44, column (C))	14	9,886.		
	15	Fundraising (from line 44, column (D))	15	4,120.		
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17	86,483.		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	5,177.		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	38,483.		
	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	43,660.		



FILMED APR 08 2002



**Part IV Balance Sheets**

		(A) Beginning of year		(B) End of year	
<i>Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only</i>					
<b>Assets</b>	45	Cash - non-interest-bearing	15,133.	45	8,292.
	46	Savings and temporary cash investments	8,004.	46	11,300.
	47 a	Accounts receivable		47a	
	b	Less allowance for doubtful accounts		47b	47c
	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	
	b	Less allowance for doubtful accounts		51b	51c
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments - securities		54	
	55 a	Investments - land, buildings, and equipment basis		55a	
	b	Less accumulated depreciation		55b	55c
56	Investments - other		56		
57 a	Land, buildings, and equipment basis	47,259.	57a		
b	Less accumulated depreciation <b>STMT 8</b>	22,465.	57b	57c	
58	Other assets (describe )	16,544.	58	24,794.	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	39,681.	59	44,386.	
<b>Liabilities</b>	60	Accounts payable and accrued expenses		60	
	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	
	b	Mortgages and other notes payable		64b	
	65	Other liabilities (describe <b>PAYROLL LIABILITIES</b> )	1,198.	65	726.
66	<b>Total liabilities</b> (add lines 60 through 65)	1,198.	66	726.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67	Unrestricted		67	
	68	Temporarily restricted		68	
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds	0.	70	0.
	71	Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72	Retained earnings, endowment, accumulated income, or other funds	38,483.	72	43,660.
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	38,483.	73	43,660.	
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	39,681.	74	44,386.	

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.

**GARDEN CITY HARVEST  
FKA MISSOULA NUTRITION RESOURCES**

<b>Part IV-A</b> Reconciliation of Revenue per Audited Financial Statements with Revenue per Return	
a Total revenue, gains, and other support per audited financial statements	a N/A
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) _____ \$ _____	
Add amounts on lines (1) through (4)	b
c Line a minus line b	c
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) _____ \$ _____	
Add amounts on lines (1) and (2)	d
e Total revenue per line 12, Form 990 (line c plus line d)	e

<b>Part IV-B</b> Reconciliation of Expenses per Audited Financial Statements With Expenses per Return	
a Total expenses and losses per audited financial statements	a N/A
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) _____ \$ _____	
Add amounts on lines (1) through (4)	b
c Line a minus line b	c
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) _____ \$ _____	
Add amounts on lines (1) and (2)	d
e Total expenses per line 17, Form 990 (line c plus line d)	e

<b>Part V</b> 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
STEVE ELLIOTT 2363 CHIEF VICTOR CAMP RD VICTOR, MT 59875	PRESIDENT 3	0.	0.	0.
DANN SWALLOW 2835 NORTH AVE WEST MISSOULA MT 59801	VICE PRESIDENT 3	0.	0.	0.
KAY DUFFIELD 4765 ARNICA MISSOULA MT 59803	SECRETARY-TREASURER 12	0.	0.	0.
DEB SLICER 9625 CEDAR RIDGE ROAD MISSOULA MT 59804	DIRECTOR 1	0.	0.	0.
BILL CHALOUPKA 1001 E BROADWAY #2 MISSOULA MT 59802	DIRECTOR 1	0.	0.	0.
TIM HALL 234 WOODFORD MISSOULA MT 59801	DIRECTOR 1	0.	0.	0.
PAUL ROSEN 322 B STREET VICTOR MT 59875	DIRECTOR 1	0.	0.	0.
RICK STERN 1424 DEFOE STREET MISSOULA MT 59802	DIRECTOR 1	0.	0.	0.
CYNTHIA RONEY 23600 W BEAR CR RD BONNER MT 59823	DIRECTOR 1	0.	0.	0.
MARK PHARES 3811 STEVENS #20 MISSOULA MT 59801	DIRECTOR 1	0.	0.	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  No Form 990 (2001)

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**GARDEN CITY HARVEST  
FKA MISSOULA NUTRITION RESOURCES**

Form 990 (2001)

81-0510580

Page 5

Part VI 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	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? <span style="float:right">N/A</span>	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 <span style="float:right">and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt</span>		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	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 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? <span style="float:right">N/A</span>	84b	
85	<b>501(c)(4), (5), or (6) organizations</b>		
a	Were substantially all dues nondeductible by members? <span style="float:right">N/A</span>	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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	85b	
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?	85g	N/A
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?	85h	N/A
86	<b>501(c)(7) organizations</b>		
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	<b>501(c)(12) organizations</b>		
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	<b>501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 <span style="float:right">0.</span> , section 4912 <span style="float:right">0.</span> , section 4955 <span style="float:right">0.</span>		
b	<b>501(c)(3) and 501(c)(4) organizations.</b> 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 <span style="float:right">0.</span>		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <span style="float:right">0.</span>		
90 a	List the states with which a copy of this return is filed <span style="float:right">MONTANA</span>		
b	Number of employees employed in the pay period that includes March 12, 2001	90b	3

91 The books are in care of KAY DUFFIELD Telephone no (406) 523-3663

Located at 103 HICKORY / BOX 205 MISSOULA MT ZIP + 4 59806

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

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32)

	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	
<b>93</b> Program service revenue					
<b>a</b> FARM/GARDEN SHARES					18,954.
<b>b</b> SEEDS, FLOWERS, PRODUCE					871.
<b>c</b> OUT TO LUNCH					1,568.
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments			14	188.	
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property			16	300.	
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory		0.	18	10,000.	
<b>101</b> Net income or (loss) from special events					7,825.
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue					
<b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0.		10,488.	29,218.
<b>105</b> Total (add line 104, columns (B) (D), and (E))					39,706.

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** (See Specific Instructions on page 32)

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 9

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33)

(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
N/A	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33)

- (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

I, the preparer, have prepared this return, and I am a duly licensed professional preparer, and to the best of my knowledge and belief, it is true, correct, and complete, and I am not aware of any information of which preparer has any knowledge.

3/11/02  
KAY DUFFIELD,  
SECRETARY-TREASURER

**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—(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2001**

Name of the organization **GARDEN CITY HARVEST**  
**FKA MISSOULA NUTRITION RESOURCES** Employer identification number **81 0510580**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the 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				
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Total number of other employees paid over \$50,000 ▶		0		

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the 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		
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Total number of others receiving over \$50,000 for professional services ▶		0

**Part III Statements About Activities** (See page 2 of the instructions )

	Yes	No
<b>1</b> 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 <b>▶</b> \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B ) 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
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
<b>a</b> Sale, exchange, or leasing of property?		X
<b>b</b> Lending of money or other extension of credit?		X
<b>c</b> Furnishing of goods, services, or facilities?		X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
<b>e</b> Transfer of any part of its income or assets?		X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )		X
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		X
<b>Note</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.		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 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 )
- 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)(v) (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 6 of the instructions )

GARDEN CITY HARVEST

**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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	10,151.	28,171.	143,393.	119,439.	301,154.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,330.	19,108.	25,584.	20,088.	66,110.
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	62.	572.	471.		1,105.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization a 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	300.	1,000.	SEE STATEMENT 10		1,300.
23 Total of lines 15 through 22	11,843.	48,851.	169,448.	139,527.	369,669.
24 Line 23 minus line 17	10,513.	29,743.	143,864.	119,439.	303,559.
25 Enter 1% of line 23	118.	489.	1,694.	1,395.	

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

26a	6,071.
26b	0.
26c	303,559.
26d	2,405.
26e	301,154.
26f	99.2077%

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts

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

d Add Amounts from column (e) for lines 18 1,105. 19 \_\_\_\_\_ 22 1,300. 26b \_\_\_\_\_

e Public support (line 26c minus line 26d total)

f Public support percentage (line 26e (numerator) divided by line 26c (denominator))

27 Organizations described on line 12 a For amounts included in lines 15, 16 and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year N/A

(2000)	(1999)	(1998)	(1997)

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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.) Do not file this list with your return. 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

(2000)	(1999)	(1998)	(1997)

c Add Amounts from column (e) for lines 15 \_\_\_\_\_ 16 \_\_\_\_\_ 17 \_\_\_\_\_ 20 \_\_\_\_\_ 21 \_\_\_\_\_

27c	N/A
27d	N/A
27e	N/A
27f	N/A
27g	N/A %
27h	N/A %

d Add Line 27a total \_\_\_\_\_ and line 27b total \_\_\_\_\_

e Public support (line 27c total minus line 27d total)

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))

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))

28 Unusual Grants. For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

**GARDEN CITY HARVEST**

**Part V Private School Questionnaire** (See page 7 of the instructions )

N/A

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

		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		

GARDEN CITY HARVEST

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )

N/A

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

Check  a if the organization belongs to an affiliated group Check  b if you checked "a" 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 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	41	
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 11 of the instructions )

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	
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) (See page 12 of the instructions )

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

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

Yes	No	Amount
		0.

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



**Schedule B**  
(Form 990, 990-EZ, or  
990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

**2001**

Name of organization

GARDEN CITY HARVEST  
FKA MISSOULA NUTRITION RESOURCES

Employer identification number

81-0510580

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule-see instructions )

**General Rule-**

For organizations filing Form 990, 990-EZ, or 990 PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

**Special Rules-**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year ) ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization  
**GARDEN CITY HARVEST**  
**FKA MISSOULA NUTRITION RESOURCES**

Employer identification number  
**81-0510580**

**Part I** Contributors (See Specific Instructions)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	MARY STRANAHAN 132 W 2ND ST #A PERRYSBURG OH 43551	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2	MISSOULA ROTARY P O BOX 8867 MISSOULA MT 59807	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization <b>GARDEN CITY HARVEST                  FKA MISSOULA NUTRITION RESOURCES</b>	Employer identification number <b>81-0510580</b>
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**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry.) For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once-see instructions) ▶ \$

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
1	BUILDING A NEW BARN	BUILDING A NEW BARN	SAVINGS ACCOUNT
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
2	BUILDING A NEW BARN	BUILDING A NEW BARN	SAVINGS ACCOUNT
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	



2001 DEPRECIATION AND AMORTIZATION REPORT

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
	* GRAND TOTAL 990 PAGE 2 DEPR					47,259.		0.	47,259.	18,868.	0.	3,597.

(D) - Asset disposed

FORM 990	RENTAL INCOME	STATEMENT	1
<u>KIND AND LOCATION OF PROPERTY</u>		<u>ACTIVITY NUMBER</u>	<u>GROSS RENTAL INCOME</u>
103 HICKORY, TOP FLOOR		1	550.
TOTAL TO FORM 990, PART I, LINE 6A			550.

FORM 990	RENTAL EXPENSES	STATEMENT	2
<u>DESCRIPTION</u>		<u>ACTIVITY NUMBER</u>	<u>AMOUNT</u>
INSURANCE, UTILITIES			250.
- SUBTOTAL -		1	250.
TOTAL TO FORM 990, PART I, LINE 6B			250.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 3

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
GREENHOUSE	09/08/97	07/30/01	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
UNIVERSITY OF MONTANA	10,000.	10,000.	0.	10,000.	10,000.
TO FM 990, PART I, LN 8	10,000.	10,000.	0.	10,000.	10,000.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 4

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
DUCK RACE, WINTER DINNER, CONCERT	7,825.		7,825.		7,825.
TO FM 990, PART I, LINE 9	7,825.		7,825.		7,825.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 5  
PART III

EXPLANATION

TEACHING LOW INCOME FAMILIES TO GROW THEIR OWN FOOD IN COMMUNITY GARDENS.  
GROWING FOOD FOR FEEDING AGENCIES ON A FARM, AND TEACHING STUDENTS TO FARM

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FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	6
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## DESCRIPTION OF PROGRAM SERVICE ONE

COMMUNITY GARDENS PROVIDE A 15 X 15 FOOT PLOT THAT FAMILIES CAN RENT FOR THE SUMMER. THEY LEARN HOW TO RAISE FRESH, ORGANIC PRODUCE FOR THEIR USE. MOST FAMILIES SAVE \$25 A WEEK AT THE GROCERY STORE BY PARTICIIPATING.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A	11,823.	20,579.

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FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	7
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## DESCRIPTION OF PROGRAM SERVICE TWO

OUR FOUR ACRE FARM RAISED OVER 45,000 POUNDS OF FOOD, THE FOOD WAS DONATED TO FEEDING AGENCIES IN MISSOULA STUDENTS FROM THE UNIVERSITY WORK THE FARM AS PART OF A CLASS THIS YEAR THERE ARE BIG ONE TIME EXPESSES AS WE MOVE

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE B	9,254.	51,898.

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FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	8
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
64 DODGE PICKUP	111.	111.	0.
87 JEEP 4X4 PICKUP	603.	603.	0.
KUBOTA TRACTOR	16,800.	5,460.	11,340.
MACHINERY, TOOLS AND EQUIPMENT	10,666.	10,666.	0.
OFFICE EQUIPMENT & FURNITURE	2,238.	2,238.	0.
COMPUTER	2,858.	2,288.	570.
85 ISUZU PICKUP	5,983.	299.	5,684.
GREENHOUSE	8,000.	800.	7,200.
TOTAL TO FORM 990, PART IV, LN 57	47,259.	22,465.	24,794.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 9  
 ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93	PRODUCE AND FLOWERS ARE AVAILABLE TO FAMILIES ON A SLIDING SCALE SEEDS, FLOWERS & PRODUCE RAISED IN CLASS ARE SOLD TO RETAILERS LOCALLY
95	INTEREST WAS EARNED ON GRANTS THAT WERE RESTRICTED FOR SPECIFIC TASKS
97B	THE UPSTAIRS OFFICE IS RENTED OUT TO THE MONTANA HUNGER COALITION
101	FUND RAISERS SUPPORTED BY THE COMMUNITY

SCHEDULE A OTHER INCOME STATEMENT 10

DESCRIPTION	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT	1997 AMOUNT
RENT	300.	1,000.	0.	0.
TOTAL TO SCHEDULE A, LINE 22	300.	1,000.	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: GARDEN CITY HARVEST FKA MISSOULA NUTRITION RESOURCES. Business or activity to which this form relates: FORM 990 PAGE 2. Identifying number: 81-0510580

Part I Election To Expense Certain Tangible Property Under Section 179 Note If you have any listed property, complete Part V before you complete Part I

Table with 5 rows for Section 179 election details. Line 1: Maximum dollar limitation 24,000. Line 3: Threshold cost of section 179 property before reduction in limitation \$200,000.

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost. Rows 6-13 for listed property details.

Summary rows for Section 179 election. Line 7: Listed property amount. Line 8: Total elected cost. Line 9: Tentative deduction. Line 10: Carryover of disallowed deduction from 2000. Line 11: Business income limitation. Line 12: Section 179 expense deduction. Line 13: Carryover of disallowed deduction to 2002.

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 2001 Tax Year (Do not include listed property)

Section A - General Asset Account Election

14 If you are making the election under section 168(f)(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)

Table for Section B with columns: (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. Rows 15a-i for various property types.

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

Table for Section C with columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method. Rows 16a-c for class life options.

Part III Other Depreciation (Do not include listed property) (See instructions)

Summary rows for Section C. Line 17: GDS and ADS deductions for assets placed in service in tax years beginning before 2001. Line 18: Property subject to section 168(f)(1) election. Line 19: ACRS and other depreciation 3,597.

Part IV Summary (See instructions)

Summary rows for Part IV. Line 20: Listed property amount. Line 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 3,597. Line 22: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

**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
<b>24 Property used more than 50% in a qualified business use</b>								
		%						
		%						
		%						
<b>25 Property used 50% or less in a qualified business use</b>								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>26 Add amounts in column (h) Enter the total here and on line 20, page 1</b>							<b>26</b>	
<b>27 Add amounts in column (i) Enter the total here and on line 7, page 1</b>								<b>27</b>

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>28</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>29</b> Total commuting miles driven during the year												
<b>30</b> Total other personal (noncommuting) miles driven												
<b>31</b> Total miles driven during the year Add lines 28 through 30												
<b>32</b> Was the vehicle available for personal use during off-duty hours?												
<b>33</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>34</b> Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
<b>35</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>36</b> 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		
<b>37</b> Do you treat all use of vehicles by employees as personal use?		
<b>38</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>39</b> Do you meet the requirements concerning qualified automobile demonstration use? <b>Note:</b> If your answer to 35, 36, 37, 38, or 39 is "Yes," do 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
<b>40</b> Amortization of costs that begins during your 2001 tax year					
<b>41</b> Amortization of costs that began before your 2001 tax year					<b>41</b>
<b>42</b> Total Add amounts in column (f) See instructions for where to report					<b>42</b>