

Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No. 1545-0047

2001Open to Public
InspectionA For the 2001 calendar year, or tax year period beginning **JUL 1, 2001** and ending **JUN 30, 2002**

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

HAP, INC.

Number and street (or P O box if mail is not delivered to street address)

322 MAIN STREET

City or town, state or country, and ZIP + 4

SPRINGFIELD, MA 01105

D Employer identification number

04-2518368

E Telephone number

(413) 785-1251

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

1 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 ☐ 527K 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 returnL Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **33,048,812.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

1 Contributions, gifts, grants, and similar amounts received

a Direct public support

1a **61,932.**

b Indirect public support

1b

c Government contributions (grants)

1c **31,675,210.**

d Total (add lines 1a through 1c)

(cash \$ **31,737,142.** noncash \$)1d **31,737,142.**

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 **843,721.**

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 **68,873.**

5 Dividends and interest from securities

5

6 a Gross rents

SEE STATEMENT 26a **399,076.**

b Less rental expenses

SEE STATEMENT 36b **377,107.**

c Net rental income or (loss) (subtract line 6b from line 6a)

6c **21,969.**

7 Other investment income (describe ▶)

7

8 a Gross amount from sale of assets other than inventory

(A) Securities

(B) Other

8a

8b

8c

b Less depreciation, basis, and sales expenses

c Gain or (loss) (attach schedule)

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

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 **32,671,705.**

13 Program services (from line 44, column (B))

13 **31,489,008.**

14 Management and general (from line 44, column (C))

14 **1,223,827.**

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 **32,712,835.**

18 Excess or (deficit) for the year (subtract line 17 from line 12)

18 **<41,130.>**

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 **1,881,969.**

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 **1,840,839.**123001
01 04 02

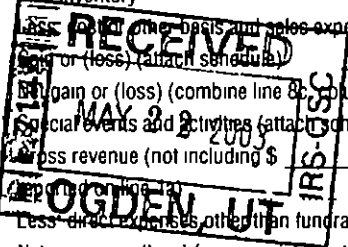
LHA For Paperwork Reduction Act Notice, see the separate instructions 1

Form 990 (2001)

08550509 756950 36725H

2001.09010 HAP, INC.

36725H_125

SCANNED JUN 17 2003
Revenue

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 \$ _____					
23	Specific assistance to individuals (attach schedule)	27,244,279.	27,244,279.	STATEMENT 6		
24	Benefits paid to or for members (attach schedule)					
25	Compensation of officers, directors, etc	291,516.	0.	291,516.	0.	
26	Other salaries and wages	2,614,854.	2,329,135.	285,719.		
27	Pension plan contributions					
28	Other employee benefits	382,142.	256,748.	125,394.		
29	Payroll taxes	239,537.	191,962.	47,575.		
30	Professional fundraising fees					
31	Accounting fees	49,357.	49,357.			
32	Legal fees					
33	Supplies	47,628.	39,544.	8,084.		
34	Telephone	54,977.	54,977.			
35	Postage and shipping	65,181.	63,439.	1,742.		
36	Occupancy	246,105.	2,864.	243,241.		
37	Equipment rental and maintenance	6,850.		6,850.		
38	Printing and publications	70,073.	53,634.	16,439.		
39	Travel	50,540.	44,122.	6,418.		
40	Conferences, conventions, and meetings					
41	Interest	32,266.	20,564.	11,702.		
42	Depreciation, depletion, etc (attach schedule)	88,353.	2,267.	86,086.		
43	Other expenses not covered above (itemize)					
a		43a				
b		43b				
c		43c				
d		43d				
e	SEE STATEMENT 4	43e	1,229,177.	1,136,116.	93,061.	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	32,712,835.	31,489,008.	1,223,827.	0.

Joint Costs Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

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 AccomplishmentsWhat is the organization's primary exempt purpose? **SEE STATEMENT 5**

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 MOD REHAB PROG. PROVIDES A RENT SUPPLEMENT FOR SPECIFIC APT COMPLEXES 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 \$ _____)	6,539,122.
b	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 HSNQ. (Grants and allocations \$ _____)	1,954,194.
c	FEDERAL HSNQ VOUCHER PROGRAM PROVIDES A RENT SUPPLEMENT TO QUALIF'D LOW INCOME APPLICANTS, BASED ON REQMENTS EST BY HUD THE SUPPLEMENT PAYS THE DIFF B/N FAIR MKT RENTS & APPLICANT PORTION BASED ON INCOME. (Grants and allocations \$ _____)	19,532,467.
d	HOUSING REHABILITATION PROGRAM PROVIDES AFFORDABLE HOUSING TO QUALIFIED LOW INCOME HOMEBUYERS. (Grants and allocations \$ _____)	951,361.
e	Other program services (attach schedule) STATEMENT 7 (Grants and allocations \$ _____)	2,511,864.
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	31,489,008.

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	409,402.	222,184.
	46 Savings and temporary cash investments	3,790,754.	4,586,440.
	47 a Accounts receivable	851,999.	
	b Less allowance for doubtful accounts	169,522.	682,477.
	48 a Pledges receivable		
	b Less allowance for doubtful accounts		
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable	234,921.	
	b Less allowance for doubtful accounts		234,921.
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges		
	54 Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		
	55 a Investments - land, buildings, and equipment - basis	3,093,987.	
	b Less accumulated depreciation STMT 8	493,880.	2,600,107.
56 Investments - other	289,450.	319,780.	
57 a Land, buildings, and equipment - basis	661,181.		
b Less accumulated depreciation STMT 10	417,212.	243,969.	
58 Other assets (describe SEE STATEMENT 11)	1,567,984.	1,631,742.	
59 Total assets (add lines 45 through 58) (must equal line 74)	10,103,868.	10,521,620.	
Liabilities	60 Accounts payable and accrued expenses	228,831.	204,845.
	61 Grants payable		
	62 Deferred revenue	3,437,192.	3,643,315.
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable STMT 12 STMT 13	4,090,022.	4,329,638.
65 Other liabilities (describe SEE STATEMENT 14)	465,854.	502,983.	
66 Total liabilities (add lines 60 through 65)	8,221,899.	8,680,781.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	1,881,969.	1,840,839.
	68 Temporarily restricted		
	69 Permanently restricted		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	1,881,969.	1,840,839.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	10,103,868.	10,521,620.

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-B	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
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a	Total expenses and losses per audited financial statements	a	33205501.
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 16 \$ 502,128.		
	Add amounts on lines (1) through (4)	b	502,128.
c	Line a minus line b	c	32703373.
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 18 \$ 9,462.		
	Add amounts on lines (1) and (2)	d	9,462.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	32712835.

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

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)

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? 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 <input type="checkbox"/> exempt OR <input checked="" type="checkbox"/> nonexempt.		
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?	84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A
	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?	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	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 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
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, 2001	90b	112

91 The books are in care of **PETER GAGLIARDI** Telephone no **413-785-1251**

Located at **322 MAIN STREET, SPRINGFIELD, MA** ZIP + 4 **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 (See Specific Instructions on page 32.)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a SEE STATEMENT 20					843,721.
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	68,873.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property			16	21,969.	
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.		90,842.	843,721.
105 Total (add line 104, columns (B), (D), and (E))					934,563.

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 22

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
SEE STATEMENT 21	%			
	%			
	%			
	%			

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

Note. If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

accompanying schedules and statements, and to the best of my knowledge and belief it is true and correct that all information of which preparer has any knowledge

5/15/03

Date

Peter A. Gagliardi, Executive Director

Type or print name and title

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

HAP, INC.

Employer identification number

04 2518368

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
NANCY RIVERA				
322 MAIN STREET	40	58,023.	2,321.	
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
KOSTIN, RUFFKESS & CO. LLC		
FARMINGTON, CT	AUDIT & TAX	56,431.
ENVIRONMENTAL COMPLIANCE SERVICES	ENVIRONMENTAL CONSULTANTS	73,095
Total number of others receiving over \$50,000 for professional services ▶	0	

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

Schedule A (Form 990 or 990-EZ) 2001

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

Yes No

1. During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities: \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

1 X

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 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) **SEE STATEMENT 23**

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

3. Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)

3 X

4. Do you have a section 403(b) annuity plan for your employees?

4 X

Note. 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)(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 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	28814085.	27159607.	26626667.	28786422.	111386781.
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	1,165,203.	1,416,180.	1,032,881.	1,110,004.	4,724,268.
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	121,251.	99,211.	33,158.	28,069.	281,689.
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	30100539.	28674998.	27692706.	29924495.	116392738.
24 Line 23 minus line 17	28935336.	27258818.	26659825.	28814491.	111668470.
25 Enter 1% of line 23	301,005.	286,750.	276,927.	299,245.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 2,233,369.
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					26b 0.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 111668470.
d Add: Amounts from column (e) for lines 18 281,689. 19 22 26b					26d 281,689.
e Public support (line 26c minus line 26d total)					26e 111386781.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.7477%
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
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 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.

NONE

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?	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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement.)	31	
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? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)	32d	
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? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)	33h	
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? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
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	

Schedule A (Form 990 or 990-EZ) 2001

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		
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
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(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) (See page 12 of the instructions)

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 c 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 c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0.

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

SEE STATEMENT 24

SPRINGFIELD MA

RENT

1

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Savage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
101	LAND (1)	VARIESL				45,000.			45,000.			0.
102	LAND (2)	VARIESL				40,000.			40,000.			0.
103	LAND (3)	VARIESL				20,825.			20,825.			0.
104	LAND (4)	VARIESL				41,310.			41,310.			0.
105	LAND (5)	VARIESL				50,000.			50,000.			0.
106	LAND (6)	VARIESL				41,440.			41,440.			0.
107	BUILDING (1)	VARIESL		30.00	16	189,994.			189,994.	62,741.		6,333.
108	BUILDING (2)	VARIESL		30.00	16	164,831.			164,831.	55,239.		5,494.
109	BUILDING (3)	VARIESL		30.00	16	219,109.			219,109.	72,431.		7,304.
110	BUILDING (4)	VARIESL		30.00	16	210,393.			210,393.	71,056.		7,013.
111	BUILDING (5)	VARIESL		30.00	16	176,373.			176,373.	58,725.		5,879.
112	BUILDING (6)	VARIESL		30.00	16	178,910.			178,910.	60,334.		5,964.
113	IMPROVEMENTS - BUILDING (4)	011794SL		40.00	16	3,447.			3,447.	688.		86.
114	IMPROVEMENTS - BUILDING (4)	011794SL		40.00	16	2,611.			2,611.	520.		65.
115	IMPROVEMENTS - BUILDING (4)	070196SL		40.00	16	1,582.			1,582.	200.		40.
116	IMPROVEMENTS - BUILDING (4)	020197SL		40.00	16	5,120.			5,120.	613.		128.
117	IMPROVEMENTS - BUILDING (6)	031298SL		40.00	16	1,457.			1,457.	117.		36.
118	IMPROVEMENTS - BUILDING (LUDLOW)	072799SL		40.00	16	5,310.			5,310.	266.		133.

129102
10-03-01

(D) Asset disposed

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)	072799SL		40.00	16	590.			590.	30.		15.
120	IMPROVEMENTS - BUILDING (GREENFIELD)	042900SL		40.00	16	5,431.			5,431.	272.		136.
121	IMPROVEMENTS - BUILDING (GREENFIELD)	050800SL		40.00	16	7,178.			7,178.	358.		179.
122	IMPROVEMENTS - BUILDING (GREENFIELD)	062000SL		40.00	16	6,061.			6,061.	304.		152.
123	BUILDING (LORRAINE)	123199SL		40.00	16	372,000.			372,000.	13,950.		9,300.
124	BUILDING (LORRAINE)	VARIES SL		40.00	16	1,273,612.			1,273,612.	15,000.		31,840.
125	IMPROVEMENTS - BUILDING (DEWITT)	050201SL		40.00	16	2,340.			2,340.	59.		59.
126	IMPROVEMENTS - BUILDING (LUDLOW)	050201SL		40.00	16	1,435.			1,435.	36.		36.
128	ROOF (DEWITT)	070201SL		40.00	16	5,400.			5,400.			135.
129	BUILDING IMPROVEMENTS	050602SL		40.00	16	1,586.			1,586.			40.
130	BUILDING IMPROVEMENTS	050602SL		40.00	16	15,200.			15,200.			380.
142	CLOSED CIRCUIT TELEVISION	061302SL		7.00	16	5,442.			5,442.			194.
	* 990 RENTAL TOTAL OTHER					3,093,987.		0.	3,093,987.	412,939.	0.	80,941.

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	PROGRAM SERVICES											
6	LAND	VARIESL				20,889.			20,889.			0.
7	BUILDING IMPROVEMENTS	VARIESL		20.00	16	27,150.			27,150.	12,880.		1,358.
15	LAP TOP COMPUTER	090198SL		3.00	16	2,475.			2,475.	2,264.		211.
23	NOTEBOOK COMPUTER	04 01SL		3.00	16	2,094.			2,094.	175.		698.
* 990 PAGE 2 TOTAL												
	PROGRAM SERVICES					52,608.		0.	52,608.	15,319.	0.	2,267.
	MANAGEMENT AND GENERAL											
1	EQUIPMENT	070192SL		5.00	16	36,552.			36,552.	36,552.		0.
2	EQUIPMENT	012794SL		5.00	16	1,509.			1,509.	1,509.		0.
3	FAX MACHINE	111594SL		5.00	16	1,575.			1,575.	1,575.		0.
4	LASER PRINTER	021595SL		5.00	16	1,800.			1,800.	1,800.		0.
5	P.C.	021595SL		5.00	16	3,000.			3,000.	3,000.		0.
8	BUILDING IMPROVEMENTS	093092SL		10.00	16	6,058.			6,058.	5,757.		301.
9	LEASEHOLD IMPROVEMENTS	093090SL		10.00	16	176,639.			176,639.	176,639.		0.
10	LAP TOP COMPUTER	041598SL		5.00	16	2,050.			2,050.	1,298.		410.
11	LAP TOP COMPUTER	041598SL		5.00	16	1,045.			1,045.	679.		209.
12	LEASEHOLD IMPROVEMENT	081596SL		10.00	16	3,900.			3,900.	1,755.		390.
13	COPIER	081596SL		5.00	16	1,295.			1,295.	1,166.		129.

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
14	CHEVY MALIBU	030999	SL	5.00	16	24,358.			24,358.	10,747.		4,872.
16	VOICE MAIL SYSTEM	10 99	SL	3.00	16	7,325.			7,325.	4,273.		2,442.
17	TELE. SYSTEM/NORTHAMPTON	03 00	SL	3.00	16	1,050.			1,050.	467.		350.
18	COPIER	05 00	SL	5.00	16	1,395.			1,395.	326.		279.
19	COMPUTERS	07 99	SL	3.00	16	68,920.			68,920.	45,946.		22,974.
20	COMPUTER/PRINTER	11 99	SL	3.00	16	1,608.			1,608.	893.		536.
21	COMPUTER	03 00	SL	3.00	16	2,840.			2,840.	1,263.		947.
22	COMPUTER SOFTWARE	03 00	SL	3.00	16	4,791.			4,791.	2,129.		1,597.
134	COMPUTER SOFTWARE	11 01	SL	3.00	16	61,582.			61,582.			13,685.
135	NOTEBOOK COMPUTER	11 01	SL	3.00	16	2,144.			2,144.			476.
136	WHALLEY/COMPUTER	02 02	SL	3.00	16	10,295.			10,295.			1,430.
137	PRINTER	03 02	SL	3.00	16	1,515.			1,515.			168.
138	COMPUTER	05 02	SL	3.00	16	1,198.			1,198.			67.
139	DATABASE	05 02	SL	3.00	16	2,335.			2,335.			130.
143	TELEDEX	03 02	SL	3.00	16	5,091.			5,091.			566.
144	TELEDEX	063002	SL	3.00	16	49,599.			49,599.			0.
145	BUILDING IMPROVEMENTS	01 02	SL	5.00	16	33,690.			33,690.			3,369.
146	BUILDING IMPROVEMENTS	04 02	SL	5.00	16	16,902.			16,902.			845.

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
147	BUILDING IMPROVEMENTS	05	02SL	5.00	16	1,451.			1,451.			48.
148	WB MASON-FURNITURE & FIXTURES	01	01SL	5.00	16	4,744.			4,744.	474.		949.
149	BLDG IMPROVEMENTS	VARIES	SL	5.00	16	70,143.			70,143.	8,061.		14,029.
150	COMPUTER EQUIPMENT	12	00SL	3.00	16	26,905.			26,905.	5,232.		8,968.
151	MCNAIR FAX	12	00SL	3.00	16	995.			995.	193.		332.
152	COMPUTER	03	01SL	3.00	16	1,164.			1,164.	129.		388.
153	COMPUTER	05	01SL	3.00	16	8,885.			8,885.	494.		2,962.
154	ALTERNATE ADV COMPUTER	06	01SL	3.00	16	1,595.			1,595.	44.		532.
155	COMPUTERS	04	02SL	3.00	16	4,792.			4,792.			399.
156	BLACKBAUD SETUP & TRAINING	01	02SL	3.00	16	7,840.			7,840.			1,307.
	* 990 PAGE 2 TOTAL					660,575.		0.	660,575.	312,401.	0.	86,086.
	MANAGEMENT AND GENERAL					713,183.		0.	713,183.	327,720.	0.	88,353.
	* GRAND TOTAL 990 PAGE 2 DEPR											

FOOTNOTES

STATEMENT 1

ELECTION NOT TO CLAIM THE ADDITIONAL FIRST YEAR DEPRECIATION
ALLOWABLE UNDER IRC SEC. 168(K)

HAP, INC.
322 MAIN STREET
SPRINGFIELD, MA 01105

EMPLOYER IDENTIFICATION NUMBER: 04-2518368

FOR THE YEAR ENDED JUNE 30, 2002

HAP, INC., HEREBY ELECTS, PURSUANT TO IRC
SEC. 168(K)(2)(C)(III), NOT TO CLAIM THE ADDITIONAL
DEPRECIATION ALLOWABLE UNDER IRC SEC. 168(K) FOR THE
FOLLOWING QUALIFYING PROPERTY PLACED IN SERVICE DURING THE
TAX YEAR ENDED JUNE 30, 2002.

ALL PROPERTY IN THE 3 YEAR CLASS.
ALL PROPERTY IN THE 5 YEAR CLASS.
ALL PROPERTY IN THE 7 YEAR CLASS.
ALL PROPERTY IN THE 10 YEAR CLASS.
ALL PROPERTY IN THE 15 YEAR CLASS.
ALL PROPERTY IN THE 20 YEAR CLASS.
ALL PROPERTY IN THE 25 YEAR CLASS.
COMPUTER SOFTWARE AS DEFINED BY IRC SEC. 167(F)(1)(B).
QUALIFIED LEASEHOLD IMPROVEMENT PROPERTY.

SEE ATTACHED FORM 4562.

FORM 990	RENTAL INCOME	STATEMENT	2
KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME	
SPRINGFIELD MA	1	399,076.	
TOTAL TO FORM 990, PART I, LINE 6A		399,076.	

FORM 990	RENTAL EXPENSES		STATEMENT	3
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL	
DEPRECIATION		80,941.		
PAYROLL & EMPLOYEE BENEFITS		16,271.		
INTEREST		125,348.		
INSURANCE		11,968.		
UTILITIES		26,341.		
MAINTENANCE & REPAIRS		38,711.		
PROFESSIONAL SERVICES		24,649.		
OTHER TAXES		28,288.		
TELEPHONE		4,104.		
FRINGES AND TAXES		5,802.		
OFFICE & POSTAGE		383.		
TRAVEL		1,152.		
AUDIT		3,074.		
OTHER EXPENSES		4,789.		
BAD DEBTS		5,286.		
- SUBTOTAL -	1		377,107.	
TOTAL TO FORM 990, PART I, LINE 6B			377,107.	

FORM 990	OTHER EXPENSES			STATEMENT	4
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
PROFESSIONAL SERVICES	70,874.	49,715.	21,159.		
BAD DEBT EXPENSE	1,125.	1,125.			
INSURANCE	25,354.	13,952.	11,402.		
LICENSES, DUES AND FEES	36,505.	8,535.	27,970.		
CONTRACT SERVICES	20,717.	16,980.	3,737.		
FOOD SHELTER	21,705.	21,705.			
PROGRAM EXPENSE	58,080.	58,080.			
EMPLOYEE TRAINING	40,310.	23,348.	16,962.		
CONSTRUCTION COSTS	828,461.	828,461.			
FACILITY OPERATING & MAINTENANCE	6,169.	6,169.			
UTILITIES	8,284.	8,284.			
OTHER TAXES	2,027.	2,027.			
OTHER EXPENSES	70,280.	58,449.	11,831.		
ADVOCACY	39,286.	39,286.			
TOTAL TO FM 990, LN 43	1,229,177.	1,136,116.	93,061.		

FORM 990

DEPRECIATION OF ASSETS HELD FOR INVESTMENT

STATEMENT 8

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.	69,074.	120,920.
BUILDING (2)	164,831.	60,733.	104,098.
BUILDING (3)	219,109.	79,735.	139,374.
BUILDING (4)	210,393.	78,069.	132,324.
BUILDING (5)	176,373.	64,604.	111,769.
BUILDING (6)	178,910.	66,298.	112,612.
IMPROVEMENTS - BUILDING (4)	3,447.	774.	2,673.
IMPROVEMENTS - BUILDING (4)	2,611.	585.	2,026.
IMPROVEMENTS - BUILDING (4)	1,582.	240.	1,342.
IMPROVEMENTS - BUILDING (4)	5,120.	741.	4,379.
IMPROVEMENTS - BUILDING (6)	1,457.	153.	1,304.
IMPROVEMENTS - BUILDING (LUDLOW)	5,310.	399.	4,911.
IMPROVEMENTS - BUILDING (LUDLOW)	590.	45.	545.
IMPROVEMENTS - BUILDING (GREENFIELD)	5,431.	408.	5,023.
IMPROVEMENTS - BUILDING (GREENFIELD)	7,178.	537.	6,641.
IMPROVEMENTS - BUILDING (GREENFIELD)	6,061.	456.	5,605.
BUILDING (LORRAINE)	372,000.	23,250.	348,750.
BUILDING (LORRAINE)	1,273,612.	46,840.	1,226,772.
IMPROVEMENTS - BUILDING (DEWITT)	2,340.	118.	2,222.
IMPROVEMENTS - BUILDING (LUDLOW)	1,435.	72.	1,363.
ROOF (DEWITT)	5,400.	135.	5,265.
BUILDING IMPROVEMENTS	1,586.	40.	1,546.
BUILDING IMPROVEMENTS	15,200.	380.	14,820.
CLOSED CIRCUIT TELEVISION	5,442.	194.	5,248.
TOTAL TO FORM 990, PART IV, LN 55	3,093,987.	493,880.	2,600,107.

FORM 990	OTHER INVESTMENTS	STATEMENT	9
DESCRIPTION	VALUATION METHOD	AMOUNT	
INVESTMENT IN HAP COMMUNITY HOUSING	COST	70,000.	
INVESTMENT IN JV'S AND LP'S	COST	249,780.	
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		319,780.	

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	10
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.	14,238.	12,912.
BUILDING IMPROVEMENTS	6,058.	6,058.	0.
LEASEHOLD IMPROVEMENTS	176,639.	176,639.	0.
LAP TOP COMPUTER	2,050.	1,708.	342.
LAP TOP COMPUTER	1,045.	888.	157.
LEASEHOLD IMPROVEMENT	3,900.	2,145.	1,755.
COPIER	1,295.	1,295.	0.
CHEVY MALIBU	24,358.	15,619.	8,739.
LAP TOP COMPUTER	2,475.	2,475.	0.
VOICE MAIL SYSTEM	7,325.	6,715.	610.
TELE. SYSTEM/NORTHAMPTON	1,050.	817.	233.
COPIER	1,395.	605.	790.
COMPUTERS	68,920.	68,920.	0.
COMPUTER/PRINTER	1,608.	1,429.	179.
COMPUTER	2,840.	2,210.	630.
COMPUTER SOFTWARE	4,791.	3,726.	1,065.
NOTEBOOK COMPUTER	2,094.	873.	1,221.
COMPUTER SOFTWARE	61,582.	13,685.	47,897.
NOTEBOOK COMPUTER	2,144.	476.	1,668.
WHALLEY/COMPUTER	10,295.	1,430.	8,865.
PRINTER	1,515.	168.	1,347.
COMPUTER	1,198.	67.	1,131.
DATABASE	2,335.	130.	2,205.
TELEDEX	5,091.	566.	4,525.
TELEDEX	49,599.	0.	49,599.
BUILDING IMPROVEMENTS	33,690.	3,369.	30,321.
BUILDING IMPROVEMENTS	16,902.	845.	16,057.

BUILDING IMPROVEMENTS	1,451.	48.	1,403.
WB MASON-FURNITURE & FIXTURES	4,744.	1,423.	3,321.
BLDG IMPROVEMENTS	70,143.	22,090.	48,053.
COMPUTER EQUIPMENT	26,905.	14,200.	12,705.
MCNAIR FAX	995.	525.	470.
COMPUTER	1,164.	517.	647.
COMPUTER	8,885.	3,456.	5,429.
ALTERNATE ADV COMPUTER	1,595.	576.	1,019.
COMPUTERS	4,792.	399.	4,393.
BLACKBAUD SETUP & TRAINING	7,840.	1,307.	6,533.
TOTAL TO FORM 990, PART IV, LN 57	713,183.	416,073.	297,110.

FORM 990	OTHER ASSETS	STATEMENT 11
DESCRIPTION	AMOUNT	
OTHER ASSETS	60,312.	
WORK IN PROCESS	1,397,777.	
NOTE RECEIVABLE - AFFILIATE	173,653.	
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	1,631,742.	

FORM 990	MORTGAGES PAYABLE	STATEMENT 12
DESCRIPTION	BALANCE DUE	
SPRINGFIELD INSTITUTE FOR SAVINGS	976,203.	
VARIOUS HOUSING AUTHORITIES AND COMMUNITY DEVELOPMENT CORPORATION	270,000.	
COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE CORP.	108,450.	
UNITED COOPERATIVE BANK	5,000.	
CHICOPEE SAVINGS BANK	69,500.	
COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE CORPORATION	9,825.	
COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE CORP	7,135.	
COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE CORP	6,785.	
COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE CORP	38,999.	
COOPERATIVE FUND OF NEW ENGLAND	55,825.	
COOPERATIVE FUND OF NEW ENGLAND	53,360.	
DIOCESS OF WESTERN MASSACHUSETTS	200,000.	
FLORENCE SAVINGS BANK	198,183.	
LIFE INSURANCE COMMUNITY INVESTMENT INITIATIVE	500,000.	

HAP, INC.

04-2518368

COMMUNITY ECONOMIC DEVELOPMENT ASSISTANCE
CORP.

6,005.

PROPERTY AND CASUALTY INITIATIVE

250,000.

LIFE INSURANCE INITIATIVE

250,000.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B

3,005,270.

FORM 990

OTHER NOTES AND LOANS PAYABLE

STATEMENT 13

LENDER'S NAME

TERMS OF REPAYMENT

COMMUNITY ECONOMIC
DEVELOPMENT CORP.REPAID OUT OF SURPLUS
CASHDATE OF
NOTEMATURITY
DATEORIGINAL
LOAN AMOUNTINTEREST
RATE

0. 5.00%

SECURITY PROVIDED BY BORROWER

PURPOSE OF LOAN

CERTAIN REAL ESTATE

\$500,000 CREDIT

RELATIONSHIP OF LENDER

DESCRIPTION OF CONSIDERATION

FMV OF
CONSIDERATION

BALANCE DUE

0. 500,000.

LENDER'S NAME

TERMS OF REPAYMENT

CITY OF NORTHAMPTON

DATE OF
NOTEMATURITY
DATEORIGINAL
LOAN AMOUNTINTEREST
RATE

03/14/30 0. .00%

SECURITY PROVIDED BY BORROWER

PURPOSE OF LOAN

CERTAIN REAL ESTATE

RELATIONSHIP OF LENDER

DESCRIPTION OF CONSIDERATION

FMV OF
CONSIDERATION

BALANCE DUE

0. 170,000.

LENDER'S NAMETERMS OF REPAYMENT

MASSACHUSETTS HOUSING
PARTNERSHIP BOARD

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
	04/24/30	0.	.00%

SECURITY PROVIDED BY BORROWERPURPOSE OF LOAN

CERTAIN REAL ESTATE

\$500,000 CREDIT AVAILABLE

RELATIONSHIP OF LENDER

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
	0.	500,000.

LENDER'S NAMETERMS OF REPAYMENT

COMMUNITY ECONOMIC
DEVELOPMENT ASSISTANCE
CORPORATION

<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
		0.	5.00%

SECURITY PROVIDED BY BORROWERPURPOSE OF LOAN

CERTAIN REAL ESTATE

FUND AQUISITION OF MILLBANK
CONDOMINIUMSRELATIONSHIP OF LENDER

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
	0.	41,668.

LENDER'S NAME	TERMS OF REPAYMENT
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MASS. DEVELOPMENT FINANCE AGENCY	2,625/MONTH
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DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
	04/01/06	0.	5.50%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
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CERTAIN OFFICE EQUIPMENT

RELATIONSHIP OF LENDER

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	112,700.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B		1,324,368.

FORM 990	OTHER LIABILITIES	STATEMENT 14
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DESCRIPTION	AMOUNT
ESCROW LIABILITIES	170,552.
ACCRUED LIABILITIES	330,633.
OTHER LIABILITIES	1,798.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	502,983.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT 15
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DESCRIPTION	AMOUNT
GROSS REVENUES FROM MAJORITY OWNED SUBSIDIARIES	162,455.
GROSS INVESTMENT EXPENSES REFLECTED AS A COMPONENT OF EXPENSES PER THE AUDIT	399,076.
TOTAL TO FORM 990, PART IV-A	561,531.

FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT 16
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DESCRIPTION	AMOUNT
GROSS EXPENSES FROM SUBSIDIARIES INCLUDED IN CONSOLIDATED F/S	115,663.
GROSS INVESTMENT EXPENSES REFLECTED AS A COMPONENT OF EXPENSES PER THE AUDIT	377,107.
MINORITY INTEREST	9,358.
TOTAL TO FORM 990, PART IV-B	502,128.

FORM 990	OTHER REVENUE INCLUDED ON FORM 990	STATEMENT 17
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DESCRIPTION	AMOUNT
PARTNERSHIP INCOME FROM SUBSIDIARIES INCLUDED IN THE CONSOLIDATED F/S	37,434.
RENTAL INCOME INCLUDED AS INCOME PER THE 990	21,969.
INTERCOMPANY MANAGEMENT FEE	9,462.
TOTAL TO FORM 990, PART IV-A	68,865.

FORM 990	OTHER EXPENSES INCLUDED ON FORM 990	STATEMENT 18
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DESCRIPTION	AMOUNT
INTERCOMPANY MANAGEMENT FEE	9,462.
TOTAL TO FORM 990, PART IV-B	9,462.

FORM 990

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

STATEMENT 19

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
PETER GAGLIARDI 322 MAIN STREET SPRINGFIELD, MA 01105	EXEC DIRECTOR 40/WEEK	93,966.	3,759.	0.
ELLEN HATZAKIS 322 MAIN STREET SPRINGFIELD, MA 01105	CFO 40/WEEK	68,831.	2,641.	0.
LINDA MORLEY 322 MAIN STREET SPRINGFIELD, MA 01105	LEGAL COUNSEL 40/WEEK	63,335.	2,495.	0.
JAMES REIS 322 MAIN STREET SPRINGFIELD, MA 01105	ASSOCIATE EXEC DIRECTOR 40/WEEK	65,384.	2,522.	0.
NEAL MCBRIDE 322 MAIN STREET SPRINGFIELD, MA 01105	PRESIDENT 1/WEEK	0.	0.	0.
CARLOS VEGA 322 MAIN STREET SPRINGFIELD, MA 01105	PRESIDENT 1/WEEK	0.	0.	0.
MR. JOSEPH LAPLANTE 322 MAIN STREET SPRINGFIELD, MA 01105	VICE PRESIDENT 1/WEEK	0.	0.	0.
MS. SARAH PAGE 322 MAIN STREET SPRINGFIELD, MA 01105	VICE PRESIDENT 1/WEEK	0.	0.	0.
MR. CHARLES RUCKS 322 MAIN STREET SPRINGFIELD, MA 01105	TREASURER 1/WEEK	0.	0.	0.
REV. CHARLES PINK 322 MAIN STREET SPRINGFIELD, MA 01105	CLERK 1/WEEK	0.	0.	0.
JACK HUNTER 322 MAIN STREET SPRINGFIELD, MA 01105	DIRECTOR 1/WEEK	0.	0.	0.

JAMES SHERBO 322 MAIN STREET SPRINGFIELD, MA 01105	DIRECTOR 1/WEEK	0.	0.	0.
GLENN DAVIS 322 MAIN STREET SPRINGFIELD, MA 01105	DIRECTOR 1/WEEK	0.	0.	0.
ERIC GROSS 322 MAIN STREET SPRINGFIELD, MA 01105	DIRECTOR 1/WEEK	0.	0.	0.
JAMES BOARDMAN 322 MAIN STREET SPRINGFIELD, MA 01105	DIRECTOR 1/WEEK	0.	0.	0.

TOTALS INCLUDED ON FORM 990, PART V

291,516.	11,417.	0.
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FORM 990	PROGRAM SERVICE REVENUE	STATEMENT	20
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DESCRIPTION	BUS CODE	UNRELATED BUSINESS INC	EXCL CODE	EXCLUDED AMOUNT	RELATED OR EXEMPT FUNC- TION INCOME
DEVEL. & MGMT. FEES					101,142.
HOMEOWNERSHIP					106,551.
CLIENT SERVICES					28,306.
DEVELOPMENT REAL ESTATE					578,441.
TECHNICAL SERVICES					16,018.
ASSISTANCE					11,064.
MISCELLANEOUS					2,199.
TO FORM 990, PART VII, LINE 93					843,721.

FORM 990	PART IX INFORMATION REGARDING TAXABLE SUBSIDIARIES	STATEMENT	21
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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	23,049.	37,620.
PLUMTREE ROAD LIMITED PARTNERSHIP, 322 MAIN STREET, SPRINGFIELD MA	80.00%	LOW-INCOME HOUSING	16,741.	283,443.
STRONG STREET LIMITED PARTNERSHIP, 322 MAIN STREET, SPRINGFIELD MA	80.00%	LOW-INCOME HOUSING	30,051.	447,280.
08550509 756950 36725H	2001.09010	HAP, INC.	STATEMENT(S)	19, 20, 21 36725H_1

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT 22
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
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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 SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC., PART III, LINE 2	STATEMENT 23
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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 24
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PAYMENTS TO THE COALITION OF MASS REGIONAL NON-PROFIT HOUSING AGENCIES, INC FOR LOBBYIST AT THE FEDERAL AND STATE LEVELS REGARDING HOUSING ISSUES

4562

Form
(Rev. March 2002)
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property) 990

▶ See separate instructions.

▶ Attach to your tax return

OMB No. 1545-0172

2001

Attachment
Sequence No. 87

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 Under Section 179 Note If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See instructions for a higher limit for certain businesses	1	24,000.
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 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	88,353.

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2001	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3 year property						
b 5-year property						
c 7 year property						
d 10-year property						
e 15 year property						
f 20-year property						
g 25 year property			25 yrs		S/L	
h Residential rental property	/		27.5 yrs	MM	S/L	
	/		27.5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations see instr	22	88,353.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

110251 LHA For Paperwork Reduction Act Notice, see separate instructions

Form 4562 (2001) (Rev. 3 2002)

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 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for listed property acquired after September 10, 2001 and used more than 50% in a qualified business use

25

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

		%						
		%						
		%						

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

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

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

28

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

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 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.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note If your answer to 37, 38, 39, 40, or 41 is "Yes," 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
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42 Amortization of costs that begins during your 2001 tax year

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43 Amortization of costs that began before your 2001 tax year

43

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

44

4562

Form
(Rev. March 2002)
Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property) RENT

1

OMB No. 1545-0172

2001Attachment
Sequence No. 67

▶ See separate instructions.

▶ Attach to your tax return

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 Under Section 179 Note If you have any listed property, complete Part V before you complete Part I

1 Maximum amount See instructions for a higher limit for certain businesses	1	24,000.
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 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14 Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see instructions)	14	
15 Property subject to section 168(f)(1) election (see instructions)	15	
16 Other depreciation (including ACRS) (see instructions)	16	80,941.

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2001	17	
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3 year property						
b 5 year property						
c 7 year property						
d 10 year property						
e 15 year property						
f 20 year property						
g 25 year property			25 yrs		S/L	
h Residential rental property	/		27.5 yrs	MM	S/L	
	/		27.5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12 year			12 yrs		S/L	
c 40 year	/		40 yrs	MM	S/L	

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations see instr	22	80,941.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, 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 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for listed property acquired after September 10, 2001,
and used more than 50% in a qualified business use

25

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

		%						
		%						
		%						

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

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

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

28

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

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 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.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," 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
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42 Amortization of costs that begins during your 2001 tax year

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43 Amortization of costs that began before your 2001 tax year

43

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

44

• If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box ☒

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	Employer identification number
	HAP, INC.	04-2518368
	Number, street, and room or suite no. If a P.O. box, see instructions	For IRS use only
	322 MAIN STREET	
	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)

☒ 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, 2003
 5 For calendar year _____, or other tax year beginning JUL 1, 2001 and ending JUN 30, 2002
 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
ADDITIONAL TIME IS REQUIRED TO FILE AN ACCURATE RETURN

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 Kimberly M. Nardone Title CPA Date 2/13/03

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 otherwise 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
	City or town, province or state, and country (including postal or ZIP code)
	06032