NOTICE

GuideStar has been informed by the IRS of processing errors on IRS Forms 990 filed electronically between January 1, 2009, and December 3, 2010, for form year 2008. These processing errors resulted in inaccurate data appearing on the scanned images of the affected returns that are posted on GuideStar and do not reflect the information filed with the IRS.

These errors include:

- Part III, line 1, organization's mission description—may not reflect what was originally submitted by the nonprofit organization.
- Part VIII, line 8a, gross income for special events—values may have been transposed.
- Part IX, line 7c, other salaries and wages, management and general expenses—may show a blank where a value was originally reported.
- Schedule D, Part V, line 3a(ii), endowment funds and possession by related organizations—checkbox values may have been transposed.

GuideStar is working with the IRS to obtain a corrected copy of its form year 2008 Form 990. GuideStar will replace this Form 990 if, and when, the accurate return is made available from the IRS.

For more information, please visit http://www2.guidestar.org/rxg/help/form-year-2008-returns.aspx



DLN: 93493018005000

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)

2008

OMB No 1545-0047

Open to Public ▶ The organization may have to use a copy of this return to satisfy state reporting requirements Internal Revenue Service Inspection A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009 D Employer identification number B Check if applicable Please HAP INC use IRS Address change 04-2518368 label or Doing Business As E Telephone number print or type. See Name change (413)785-1251Initial return Specific Number and street (or P O box if mail is not delivered to street address) Room/suite **G Gross receipts** \$ 43,454,763 Instruc-322 MAIN STREET Termination City or town, state or country, and ZIP + 4 Amended return SPRINGFIELD, MA 01105 Application pending Name and address of Principal Officer Is this a group return for Ellen Hatzakıs affiliates? 322 main street springfield, MA 01105 H(b) Are all affiliates included? **✓** 501(c) (3) **◄** (insert no) ☐ 4947(a)(1) or ☐ 527 (If "No," attach a list See instructions) Group Exemption Number 🕨 Web site: ► www haphousing org K Type of organization ✓ Corporation Trust association other L Year of Formation 1972 M State of legal domicile MA Part I Summary Briefly describe the organization's mission or most significant activities TO PROVIDE HOUSING ASSISTANCE AND TECHNICAL ASSISTANCE TO LOW-INCOME AND DISABLED INDIVIDUALS Activities & Governance IN WESTERN MASSACHUSETTS Check this box I if the organization discontinued its operations or disposed of more than 25% of its assets Number of voting members of the governing body (Part VI, line 1a) 12 Number of independent voting members of the governing body (Part VI, line 1b) . . 12 Total number of employees (Part V, line 2a) . . 151 25 Total number of volunteers (estimate if necessary) . 0 7a Total gross unrelated business revenue from Part VIII, line 12, column (C) . . Net unrelated business taxable income from Form 990-T, line 34 . 7b 0 **Prior Year Current Year** 38,567,059 33,867,583 Contributions and grants (Part VIII, line 1h) . 8,732,776 Program service revenue (Part VIII, line 2g) . 1,855,357 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 121,545 91,478 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 -137,608 -39,336 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12 40,406,353 42,652,501 12) 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 32,788,189 14 Benefits paid to or for members (Part IX, column (A), line 4) 0 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-15 Expenses 3.926.498 5.247.299 10) Professional fundraising fees (Part IX, column (A), line 11e) 0 16a b (Total fundraising expenses, Part IX, column (D), line 25 $\frac{74,094}{}$ **17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 36,351,550 4,053,301 40.278.048 42.088.789 18 Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A)) 19 Revenue less expenses Subtract line 18 from line 12 128,305 563,712 Assets or d Balances **Beginning of Year End of Year** 20 Total assets (Part X, line 16) 15,911,037 16,456,030 21 Total liabilities (Part X, line 26) 13,318,185 13,304,252 Canal Ferral 22 Net assets or fund balances Subtract line 21 from line 20 2,592,852 3,151,778 Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge **Please** 2009-12-20 Sign Signature of officer Here Ellen Hatzakıs Coo Type or print name and title Date Check if Preparer's PTIN (See Gen Inst) Preparer's Kımberly O Nardone Paid empolyed 🕨 🦵 Preparer's Firm's name (or yours KOSTIN RUFFKESS & COMPANY LLC FIN F if self-employed), **Use Only** address, and ZIP + 4 76 Batterson Park Road

Farmington, CT 06032

May the IRS discuss this return with the preparer shown above? (See instructions) .

Cat No 11282Y

Phone no (860) 678-6000

Part III Statement of Program Service Accomplishments (See the instructions.)

1	Briefly describe the organization's mission To provide affordable housing opportunities, education	and support, anabling poople to achieve a	hottor future and promoting vibrant, divide	orco communitios
	To provide arroldable flousing opportunities, education	and support, enabiling people to achieve a t	better ruture and promoting vibrant, div	erse communicies
2	Did the organization undertake any signification the prior Form 990 or 990-EZ?	ant program services during the year		Yes □ No
	If "Yes," describe these new services on So	hedule O		res No
3	Did the organization cease conducting or m		nducts any program	
_	services?		· · · · · · ·	Yes 🔽 No
	If "Yes," describe these changes on Schedu	ıle O		
4	Describe the exempt purpose achievement Section 501(c)(3) and (4) organizations an others, the total expenses, and revenue, if a	d 4947(a)(1) trusts are required to r	report the amount of grants and	
4a	(Code) (Expenses \$	26,686,175 including grants of \$	23,964,437) (Revenue \$	27,041,883)
	The purpose of the Section 8 Housing Choice Vouch by the Federal Government Hap operates this fede Community Development and served 3,699 eligible	erally funded program under contract to the C		
4b	(Code) (Expenses \$ The purpose of the section 8 Moderate Rehabilitation	5,958,740 including grants of \$	5,494,303) (Revenue \$	6,171,166)
	apartments based on requirements established by t	he Federal Government Hap operates this fo	ederally funded program under contract	
	Massachusetts Department of Housing and Commu	nity Development and served 794 eligible no	ouseholds as of June 30, 2009	
4c	(Code) (Expenses \$	2,158,515 including grants of \$	1,993,183) (Revenue \$	2,151,346)
	The purpose of the Massachusetts Rental Voucher P the Commonwealth of Massachusetts Hap operate:			
	Community Development and served 484 eligible h		o the commonwealth of Plassachusetts	bepartment of modeling and
	(Code) (Expenses \$	5,508,250 including grants of \$	1,336,266) (Revenue \$	6,157,384)
4d	Other program services (Describe in Sch	edule O)		
		uding grants of \$) (Revenue \$)
4e	Total program service expenses \$, Line 25, column (B).	

Part IV	Checklist of	Required	Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes,"</i> complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Νο
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C,	4	Yes	
5	Section $501(c)(4)$, $501(c)(5)$, and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	8		No
9	Complete Schedule D, Part III D			
	complete Schedule D, Part IV	9	Yes	
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10		N o
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VIII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νο
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		Νο
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15		Νο
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If</i> "Yes," complete Schedule F, Part III	16		Νo
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		Νο
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		Νο
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νο
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section $501(c)(3)$ and $501(c)(4)$ organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part IV Checklist of Required Schedules (Continued)

			1 63	110
8	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
	IV	28a		Νo
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		Νο
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		Νo
9	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νo
0	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νo
3 1	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νo
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		Νo
3	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	Yes	
4	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
5	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	Yes	
6	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Νο
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,	37		Νo

	rt V Statements Regarding Other IRS Filings and Tax Compliance			raye
	Statements regarding other the runnings and rax compliance		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal			110
	of U.S. Information Returns. Enter -0- if not applicable			
	1a 2,008			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable			
Ī	gaming (gambling) winnings to prize winners?	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return			
ь	If at least one is reported in 2a, did the organization file all required federal employment tax returns?			
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No.
ь	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No.
ь	If "Yes," enter the name of the foreign country			
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and			
	Financial Accounts.			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
С	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited</i> Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
_	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c). Did the organization provide goods or services in exchange for any guid pro quo contribution of \$75 or	7a		N.
a	more?	/a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to			N.o.
d	file Form 8282?	7с		No
е	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No.
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as	_		
	required?	7h		No
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds and section $509(a)(3)$ supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations Enter			
а	Gross income from members or shareholders			
h	Gross income from other sources (Do not net amounts due or paid to other sources			
,	against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the			
	year 12b	[1

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Saction	^	Coverning	Pody an	d Managament
Section	Α.	Governing	Body an	d Management

			Yes	No		
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.					
1a	Enter the number of voting members of the governing body 1a 12					
Ь	Enter the number of voting members that are independent 1b 12					
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		Νο		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		Νο		
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		Νo		
5	Did the organization become aware during the year of a material diversion of the organization's assets?					
6	Does the organization have members or stockholders?					
7a	a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?					
Ь	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		Νο		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following					
а	the governing body?	8a	Yes			
Ь	each committee with authority to act on behalf of the governing body?	8b	Yes			
9a	Does the organization have local chapters, branches, or affiliates?	9a		Νο		
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b				
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes			
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		Νο		

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13		Νo
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b		No
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes	
Ь	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		Νo

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed MA
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website.

 upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

Ellen Hatzakıs CFO 322 MAIN STREET Springfield, MA 01105 (413) 785-1251

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors**

Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

- * List all of the organization's current officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0 - in columns (D), (E), and (F) if no compensation was paid
- * List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- * List all of the organization's former officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- * List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any officer, director, trustee or key employee										
		Posit tl	(C non (hat a	chec		I				(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	employee Key employee Officer		Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
Thomas Zatko , President	2 00	Х						0	0	0
MS MARY FORD , VICE PRESIDENT	2 00	Х						0	0	0
MS JOANNE CAMPBELL , DIRECTOR	2 00	Х						0	0	0
REV CHARLES PINK , CLERK	2 00	Х						0	0	0
James Broderick , dirECTOR	2 00	Х						0	0	0
MR JOHN DOWNS , TREASURER	2 00	Х						0	0	0
MR JOSEPH LAPLANTE , DIRECTOR	2 00	Х						0	0	0
Bliss Young , DirecTOR	2 00	Χ						0	0	0
William Fenton , dIRECTOR	2 00	Х						0	0	0
CARLOS VEGA , DIRECTOR	2 00	Х						0	0	0
JAMES SHERBO , DIRECTOR	2 00	Х						0	0	0
Travis Wrey , dIRECTOR	2 00	Х						0	0	0
PETER GAGLIARDI, EXEC DIRECTOR	40 00			Х		Х		113,063	0	12,848
ELLEN HATZAKIS , COO	40 00			Х				80,683	0	0

Part VIII Continued

(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	ppl	y) 合	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total						 - -	193,746	0	12,848

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►1

			res	NO
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee			
	on line 1a? If "Yes," complete Schedule I for such individual	3		Νo
4	For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such			
	ındıvıdual	4		Νo
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		Νο

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Studio One Inc 979 main street springfield, MA 01103	architectural services	232,326
- Tatal	100.000	

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Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
	1a	Federated campaigns 1	a		Revende		312, 313, 61 311
数数	ь	Membership dues					
蓝黄		11					
o,ĕ	С	Fundraising events	10,832				
£ #	d	Related organizations					
ي.E	e	Government grants (contributions) 16	32,789,003				
<u>ਨੂੰ</u> ਲਾਜ਼	f	All other contributions, gifts, grants, and	1,067,748	ŀ	i		
Contributions, gifts, grants and other similar amounts		similar amounts not included above	. ———				
	g	Noncash contributions included ii					
Ş₩.		lines 1a-1f \$					
•	h	Total (Add lines 1a-1f)		33,867,583			
			Business Code				
Ele	2a	program fees - admın	624,200	6,403,321	6,403,321		
, Ker	ь	Program fees - develop	531,390	1,618,848	1,618,848		
2 <u>4</u>	С	other program fees	624,200	428,830	428,830		
Š	d	property mgmt	531,310	,	281,777		
ja K	e	FF,3	-	201,777	201,777		
Ę	f	All other programs services					
Program Serwce Revenue	•	All other program service revenue	[
<u>*</u>	g	Total. Add lines 2a-2f					
	3	Investment income (including div	ıdends, ınterest				
		other similar amounts)		91,478			91,478
	4	Income from investment of tax-exempt	bond proceeds				
	5	Davaltus	▶				
	5	Royalties	(II) Personal				-
	6a	Gross Rents 728,873	+				
	ь	Less rental 770,268					
		expenses Rental income -41,395					
	C	or (loss)					
	d	Net rental income or (loss)		-41,395	-41,395		
		(ı) Securities	(II) O ther				
	7a	Gross amount from sales of					
		assets other than inventory					
	ь	Less cost or					
		other basis and sales expenses					
	С	Gain or (loss)					
	d	Net gain or (loss)	▶				
	8a	Gross income from fundraising	i i				
		events (not including					
Ë		\$ 34,053 of contributions reported on line					
듄		1c) See Part IV, line 18					
é		Attach Schedule G if total exceeds					
-	١.	\$15,000	10,032				
Other Revenue	Ь	Less direct expenses		2,059			2,059
O	С	Net income of (loss) from fundrals	sing events ▶	2,003			2,003
	9a	Gross income from gaming activities See part IV, line 19					
		Complete Schedule G ıf total					
		exceeds \$15,000					
	h	a					
	b c	Less direct expenses					
			▶				
	10a	Gross sales of inventory, less returns and allowances					
		returns and allowances .	,				
	ь	Less cost of goods sold L	,				
	С	Net income or (loss) from sales o					
		Miscellaneous Revenue	Business Code				
	11a						
	ь						
	С	-	1				
		All other revenue					
	d e	Total. Add lines 11a-11d	\$				
	12	Total Revenue. Add lines 1h, 2g,		42,652,501	8,691,381	0	93,537
		8c, 9c, 10c, and 11e					

Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) organizations must complete column (A) but are not re).
Do r	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21		·		<u> </u>
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	32,788,189	32,788,189		
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$				
7	Other salaries and wages	4,179,160	3,222,138		27,605
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	682,670	558,918	117,812	5,940
10	Payroll taxes	385,469	297,320	85,607	2,542
11	Fees for services (non-employees)				
а	Management				
b	Legal				
c	Accounting	78,060		78,060	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	385,948	266,858	97,510	21,580
12	Advertising and promotion	24,314	16,787	7,527	
13	Office expenses	154,380	128,954	21,793	3,633
14	Information technology	8,382	8,382		
15	Royalties				
16	Occupancy	441,180	369,161	67,350	4,669
17	Travel	87,848	71,055	15,797	996
18	Payments of travel or entertainment expenses for any Federal, state or local public officials				
19	Conferences, conventions and meetings	70,765	58,998	9,004	2,763
20	Interest	142,234	79,361	62,873	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	135,745	8,737	127,008	
23	Insurance	31,181	16,799	14,225	157
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	PROGRAM EXPENSE	1,616,468	1,616,468	0	
ь	constRUCTION COSTS	512,093	512,093		
c	Materials production	105,325	54,851	46,851	3,623
d	Bad debt	104,568	104,568		
e	licenses, dues, fees	55,142	50,703	4,036	403
f	All other expenses	99,668	81,340	18,145	183
25	Total functional expenses. Add lines 1 through 24f	42,088,789	40,311,680	1,703,015	74,094
26	Joint Costs. Check if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				·

Part X	Balance	Sheet

					(A) Beginning of year		(E	
	1	Cash—non-interest-bearing			1.187.842	-		1,364,606
	2	Savings and temporary cash investments			3,774,252			3,615,348
	3	Pledges and grants receivable, net			3,774,232	3		3,013,040
	4	Accounts receivable, net			963,139	-		761,373
	5	Receivables from current and former officers, directors, trustees	kov o	mployees or	000,100	7		701,070
		other related parties Complete Part II of Schedule L				5		
	6	Receivables from other disqualified persons (as defined under se persons described in section 4958(c)(3)(B) Complete Part II of 3				6		
	7	Notes and loans receivable, net			857,384	7		805,191
	8	Inventories for sale or use				8		
\$	9	Prepaid expenses and deferred charges			34,644	9		126,860
ssets	10a	Land, buildings, and equipment cost basis	nt cost basis 10a 9,249,472					
⋖	١.		10a	9,249,472				
	b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10ь	2,384,822	6,505,568	10 c		6,864,650
	11	Investments—publicly traded securities				11		
	12	Investments—other securities See Part IV, line 11 $Complete\ Part Schedule\ D$	rt VII c	f	178,950	12		178,950
	13	Investments—program-related See Part IV, line 11 Complete Part IV.		13				
	14	Intangible assets				14		
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule D			2,409,258	15		2,739,052
	16	Total assets. Add lines 1 through 15 (must equal line 34)			15,911,037	16	1	6,456,030
	17	Accounts payable and accrued expenses .			855,886			931,172
	18	Grants payable				18		
	19	Deferred revenue			3,999,170	19		849,719
	20	Tax-exempt bond liabilities				20		
S)	21	Escrow account liability Complete Part IV of Schedule D			257,301	21		282,549
Liabilities	22	Payable to current and former officers, directors, trustees, key				•		
졅		employees, highest compensated employees, and disqualified				,		
Ξ		persons Complete Part II of Schedule L		•		22		
	23	Secured mortgages and notes payable to unrelated third parties			8,205,828	23		8,276,657
	24	Unsecured notes and loans payable				24		
	25	Other liabilities Complete Part X of Schedule D			0	25		2,964,155
	26	Total liabilities. Add lines 17 through 25			13,318,185	26	1	3,304,252
s es		Organizations that follow SFAS 117, check here ▶ and comp through 29, and lines 33 and 34.	lete lin	es 27				
gD	27	Unrestricted net assets			2,522,386	27		3,008,300
Balance	28	Temporarily restricted net assets			70,466	28		143,478
귤	29	Permanently restricted net assets				29		
r Fund		Organizations that do not follow SFAS 117, check here ► □ and lines 30 through 34.	d comp	lete				
s or	30	Capital stock or trust principal, or current funds				30		
Assets	31	Paid-in or capital surplus, or land, building or equipment fund				31		
ΑŠ	32	Retained earnings, endowment, accumulated income, or other fu				32		
Ş	33	Total net assets or fund balances			2,592,852	33		3,151,778
Z	34	Total liabilities and net assets/fund balances			15,911,037	34	1	6,456,030
Pa	rt XI	Financial Statements and Reporting						
							Yes	No
1	A c c c	ounting method used to prepare the Form 990 Cash	200112	L Cthor				1

Dort VI	Einancial C	tatamanta	nd Reporting
7. 1 - 2. 4 - 1	- Financiai 3	TATEMPORTS A	nn kennerinn

1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits?	3b	Yes	

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As Filed Data -

DLN: 93493018005000

Employer identification number

OMB No 1545-0047

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)nonexempt charitable trusts. Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

HAP I	VC	_										
- D-		D	fan Doddia C	havita Ctatua (ta ha aa		la constitution			-251836			
	rt I			harity Status (to be co ation because it is (Please					Instruct	ions)		
1	- Gain			nurches, or association of ch					(A \/i\			
2	<u>'</u>						Section .	L/U(D)(I)	(A)(I).			
3	<u>'</u>			tion 170(b)(1)(A)(ii). (Attac			4iam 170/l	-\/1\/A\/:	:::\	h Cabadu	ام ۱۱	
	<u>'</u>	-	·	e hospital service organizati			-		- '			
4	ı		-	zation operated in conjuncti	on with a	nospitai u	escribea	Section	170(B)(1)	(A)(III). E	inter the	
_	_	•	name, city, and					l h				
5	ı	_	•	or the benefit of a college or	universit	y owned o	roperated	i by a gove	ernmentai	unit desc	ribea in	
_	_			(Complete Part II)			-1: 170	/1.\/4\/#\	(X			
6	। जि	•		overnment or governmental					• •		1	_
7		=		ally receives a substantial p p)(1)(A)(vi) (Complete Par		support fro	om a gove	rnmentai t	init or fror	n the gene	erai pubii	С
8	\vdash		-	ped in Section 170(b)(1)(A)	•	nnlete Par	+					
9	Ë		•			•	•	antribution	ne mamha	rshin faas	and are	166
	,	An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of										
		its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses										
			=	on after June 30, 1975 See			•			k / Holli bu	311103303	
10	\vdash			and operated exclusively to						ee instriic	tions)	
11	<u></u>	_	-	and operated exclusively fo	•		•				•	ses of
	'			orted organizations describe								
				type of supporting organiza	tion and c	omplete l	nes 11e t	hrough 11		_		
	_		ype I b				nally Integ	•	d		iII - Ot	
e			- '	rtify that the organization is			•			-	-	
		section 50		agers and other than one or	more pub	licly supp	ortea orga	nizations	aescribea	in section	1 5 U 9 (a)(1) or
f				d a written determination fro	m the IRS	5 that it is	a Type I,	Type II o	r Type III	supportii	ng organi	zation,
		check this										Ļ
g				as the organization accepted	d any gift	or contrib	utıon from	any of the	<u>:</u>			
		following pe		r indirectly controls, either a	alone or to	naether wi	th nersons	describe	d in (ii)		Yes	No
			•	ng body of the the supported		-	en persons	, describe	u III (II)	11g		110
				erson described in (i) above	_	tion.				11g		+
			•	ty of a person described in (hove?				11g(+-
h				mation about the organizatio			sunnorts			119	/	
••		1 TOVIGE CITE	. Tollowing Illion	nation about the organization	ins the org	gamzacion	зарронся					
	(i) N	ame of	(ii) EIN	(iii) Type of organization	(iv) I	s the	(v) Did v	ou notify	(vi) 1	s the	(vii) Ar	nount of
		orted	(,	(described on lines 1-9		ation in		ınızatıon	1	ation in	1	ort?
	0 rgar	nization		above or IRC section		listed in		i) of your		rganızed		
				(See Instructions))	, ,	verning	supp	ort?	In the	US?		
					Yes	ment? No	Yes	No	Yes	No	1	
					res	NO	res	NO	res	NO	1	
						 				1		
						-	-			+		
									I	1	1	

Total

Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

	(Complete only if you chec	keu tile box o	11 lille 3, 7, 01	o or Part 1.)				
	ıblic Support							
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and	22 220 000	22 440 504	24.067.020	20 505 260		22 067 502	474 440 472
	membership fees received (Do not	33,329,890	33,449,501	34,867,930	38,595,268		33,867,583	174,110,172
	include any "unusual grants ")							
2	Tax revenues levied for the organization's							
	benefit and either paid to or expended on its behalf							
_	The value of services or facilities							
3	furnished by a governmental unit to the							
	organization without charge							
4	Total. Add line 1-3	33,329,890	33,449,501	34,867,930	38,595,268		33,867,583	174,110,172
5	The portion of total contribution by each	33/323/333	30,113,002	0.,00.,500	00/010/200		00,001,000	
3	person (other than a government unit or							
	publicly supported organization) included							
	on line 1 that exceed 2% of the amount							
	shown on line 11, column							
	(f)							
6	Public Support subtract line 5 from line							174 110 172
	4							174,110,172
To	otal Support							
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
7	A mounts from line 4	33,329,890	624,104	34,867,930	38,595,268		33,867,583	174,110,172
8	Gross income from interest, dividends,							
•	payments received on securities loans,	560,063	624 104	640.750	664 425		020.251	2 247 602
	rents, royalties and income from similar	568,063	624,104	640,750	664,425		820,351	3,317,693
	sources							
9	Net income from unrelated business							
	activities, whether or not the business is							
	regularly carried on							
10	Other income Do not include gain or loss							
	from the sale of capital assets (Explain in						2,059	2,059
	Part IV)							
11	Total Support (Add lines 7 through 10)							177,429,924
12	Gross receipts from related activities, etc	(See instruction	s)			12		16,414,532
13	First Five Years. If the Form 990 is for the	organization's fir	st. second. third	d. fourth. or fifth	tax vear as a 5	01(c)(3)	_
	organization, check this box and stop here	- · g - · · · - · · · · · · · · · · · · · ·	,,	-,	,	(-),		▶ ┌
								•
Co	omputation of Public Support Perc	entage						
14	Public Support Percentage for 2008 (line 6		ed by line 11 co	olumn (f))		14		98.130 %
15	Public Support Percentage for 2007 Sched	ulo Δ Part IV-Δ	line 26f			<u> </u>		
						15		98.270 %
16a	33 1/3% Test - 2008. If the organization did				1/3% or more,	check	this box	.
	and stop here. The organization qualifies as		-		5 22 44504			►✓
D	33 1/3% Test - 2007. If the organization di				.5 IS 33 1/3% O	r more	, cneck thi	s ▶□
17-	box and stop here. The organization qualified				2 16 2 2 16 2	مرا اسم	. 14 10	
1/a	10% Facts and Circumstances Test - 2008. more, and if the organization meets the "fac	-						
	organization meets the "facts and circumst							w the ►
h	10% Facts and Circumstances Test - 2007.							
-	more, and if the organization meets the "fac							
	the organization meets the "facts and circu							``` ▶□
18	Private Foundation. If the organization did							. ,
	instructions	2	, - -	, , = . = .	,		-	▶ ┌

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
С	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	manufaction of Dublic Compact Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumin (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
	-			-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

Schedule A (Form 990 or 990-EZ) 2008

▶□

Part IV	Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)
	Facts and Circumstances Test

Schedule A (Form 990 or 990-EZ) 2008

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

Open to Public Inspection

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- ◆ Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- ◆ Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- ◆ Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- ◆ Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- ◆ Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

	me of the organization PINC			Employer iden	itification number
ша	INC			04-2518368	
Par		by all organizations exempt the the instructions for Schedule		n 501(c) and section	527
1	Provide a description of the or	ganization's direct and indirect poli	tical campaign act	tivities in Part IV	
2	Political expenditures				\$
3	Volunteer hours				
Par	t I-B To be completed be for Schedule C for d	oy all organizations exemptetails.)	under sectio	n 501(c)(3). (See the	instructions
1		e tax incurred by the organization u	nder section 4955	5	\$
2	Enter the amount of any excise	e tax incurred by organization mana	gers under sectio	n 4955	\$
3	If the organization incurred in	a section 4955 tax, did it file Form	4720 for this year	٠٦	┌ Yes ┌ No
4a	Was a correction made?				┌ Yes ┌ No
b	If "Yes," describe in Part IV				
Par		by all organizations exempt s for Schedule C for details.)	under sectio	n 501(c), except sect	tion 501(c)(3).
1		ended by the filing organization for s	ection 527 exem	ot function activities	\$
2	Enter the amount of the filing of 527 exempt funtion activities	organization's internal funds contrib	uted to other orga	nızatıons for section	\$
3	Total of direct and indirect exe 1120-POL, line 17b	empt function expenditures Add line	es 1 and 2 and en	ter here and on Form	\$
4	Did the filing organization file I	Form 1120-POL for this year?			┌ Yes ┌ No
5	were made Enter the amount political contributions received	nd Employer Identification Number paid and indicate if the amount was d and promptly and directly delivere action committee (PAC) If addition	paid from the filing ed to a separate po	g organization's own interna olitical organization, such a	l funds or were s a separate
	(a) Name	(b) Address	(c) EIN	(d) A mount paid from filing organization's internal funds If none, enter - 0 -	(e) A mount of politica contributions received and promptly and directly delivered to a separate political organization If none, enter - 0 -

(election under sec	tion 501(h)). (See the instructions for Schedule C for de		768
<u> </u>			
Limits on Lo	bbying Expenditures—	(a) Filing Organization's Totals	(b) A ffiliated Group Totals
Total lobbying expenditures to influe	nce public opinion (grass roots lobbying)		
Total lobbying expenditures to influe	nce a legislative body (direct lobbying)		
Total lobbying expenditures (add line	es 1a and 1b)		
Other exempt purpose expenditures			
Total exempt purpose expenditures	(add lines 1c and 1d)		
columns—			
or (b) is: Not over \$500,000	The lobbying nontaxable amount is: 20% of the amount on line 1e		
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		
Grassroots nontaxable amount (ente	r 25% of line 1f)		
Subtract line 1g from line 1a Enter -	0- if line g is more than line a		
Subtract line 1f from line 1c Enter -	O- if line f is more than line c		
If there is an amount other than zero section 4911 tax for this year?	on either line 1h or line 1i, did the organization file Form 4720 repo	orting	┌ Yes ┌ No
	Check If the filing organization Check If the filing organization Limits on Low (The term "expenditures to influe Total lobbying expenditures to influe Total lobbying expenditures (add line Other exempt purpose expenditures Total exempt purpose expenditures to Lobbying nontaxable amount Enter to columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 Grassroots nontaxable amount (enter Subtract line 1g from line 1a Enter Subtract line 1f from line 1c Enter If there is an amount other than zero	(election under section 501(h)). (See the instructions for Schedule C for detect of the filing organization belongs to an affiliated group (heck of the filing organization checked box A and "limited control" provisions apply Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.) Total lobbying expenditures to influence public opinion (grass roots lobbying) Total lobbying expenditures (add lines 1a and 1b) Other exempt purpose expenditures Total exempt purpose expenditures Total exempt purpose expenditures (add lines 1c and 1d) Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: Not 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 \$225,000 plus 10% of the excess over \$1,500,000 Over \$1,000,000 but not over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000 Grassroots nontaxable amount (enter 25% of line 1f) Subtract line 1g from line 1a Enter -0 - if line g is more than line a Subtract line 1ffrom line 1c Enter -0 - if line g is more than line a Subtract line 1ffrom line 1c Enter -0 - if line f is more than line 2 If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reported the subtract line 1 and the provisions apply Limits of the filling given than line 1 and filling given than line 2 and filling given than line 3 and filling given than line 4 and filling given than lin	Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.) Total lobbying expenditures to influence public opinion (grass roots lobbying) Total lobbying expenditures to influence a legislative body (direct lobbying) Total lobbying expenditures (add lines 1a and 1b) Other exempt purpose expenditures Total exempt purpose expenditures (add lines 1c and 1d) Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 Over \$1,000,000 but not over \$1,000,000 Ver \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$1,000,000 Over \$1,000,000 Over \$1,000,000 Fig. Soon plus 5% of the excess over \$1,500,000 Over \$1,000,000 Over \$1,000,000 Over \$1,000,000 Fig. Soon plus 5% of the excess over \$1,500,000 Over \$1,000,000 Over \$1,000,000 Fig. Soon plus 5% of line 1f) Subtract line 1g from line 1a Enter -0 - if line g is more than line a Subtract line 1ffrom line 1c Enter -0 - if line f is more than line c If there is an amount other than zero on either line 1 in or line 1, did the organization file Form 4720 reporting

	Lobbying Expenditures During 4-Year Averaging Period									
	Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total				
2a	Lobbying non-taxable amount									
b	Lobbying ceiling amount (150% of line 2a, column(e))									
с	Total lobbying expenditures									
d	Grassroots non-taxable amount									
e	Grassroots ceiling amount (150% of line d, column (e))									
f	Grassroots lobbying expenditures									

		· -g-	
art II-B	To be completed by	organizations exempt under section 501(c)(3) that have NOT filed Form	
	5768 (election unde	r section 501(h)). (See the instructions for Schedule C for details.)	

		(a)		(b)	
		Yes	No	A mount	
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of				
а	Volunteers?		No		
b	Paid staff or management (include compensation in expenses reported on lines c through i)?	Yes			
c	Media advertisements?		Νo		
d	Mailings to members, legislators, or the public?		Νo		
e	Publications, or published or broadcast statements?		Νo		
f	Grants to other organizations for lobbying purposes?		Νo		
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		8,991	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		No		
i	Other activities If "Yes," describe in Part IV		Νο		
j	Total lines 1c through			8,991	
	1)				
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		Νo		
b	If "Yes" enter the amount of any tax incurred under section 4912				
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912		Ī		
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Dai	+ To be completed by all organizations exempt under section $501(c)/4$	section	501/6	\(5) or	

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
а	Current Year	2a \$	
b	Carryover from last year	2b \$	
c	Total	2c \$	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political		
	expenditure next year?	4 \$	
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 \$	

Part IV Supplemental Information

Dues, assessments and similar amounts from members

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Ident if ier	Return Reference	Explanation
Part II-B, Line 11	Activities	Lobbying activities consisted of sending letters to government officials and legislators and meeting with or calling government officials and legislators

1 \$

Part IV Supplemental Information							
Ident if ier	Return Reference	Explanation					

Schedule C (Form 990 or 990EZ) 2008

DLN: 93493018005000

OMB No 1545-0047

SCHEDULE D (Form 990)

Department of the Treasury

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Open to Public

ernal Revenue Service	answered fes," to re	orm 990, Part 1V, line 6, 7, 8, 9, 10, 11, or	12.	Inspection
Name of the organ	ization		Employer identif	icat ion number
IAF INC			04-2518368	
		dvised Funds or Other Similar F	unds or Accoun	ts. Complete ıf th
organı	zation answered "Yes" to Form 99	(a) Donor advised funds	(b) Funds and	d other accounts
Total number a	at end of vear	(a) Bollot davised lands	(b) runus une	d other accounts
	ntributions to (during year)			
Aggregate Gra	ints from (during year)			
Aggregate valu	ue at end of year			
	zation inform all donors and donor advi organization's property, subject to the	sors in writing that the assets held in don organization's exclusive legal control?	or advised	□ Yes □ No
used only for o	<u> </u>	donor advisors in writing that grant funds efit of the donor or donor advisor or other	•	┌ Yes ┌ No
art III Conse	ervation Easements. Complete	ıf the organızatıon answered "Yes" t	o Form 990, Part	IV, line 7.
Protection Preservat Complete line	n of natural habitat tion of open space	on or pleasure) Preservation of an Preservation of ce	rtified historic struc	ture
	, -, -,,-		Held a	at the End of the Ye
	r of conservation easements		2a	
-	e restricted by conservation easement		2b	
	enservation easements on a certified hi	` ,	2c	
	enservation easements included in (c) a	•	2d	
		rred, released, extinguished, or terminate	ed by the organization	on during
the taxable ye	ar F			
	tes where property subject to conserva			
_	nization have a written policy regarding fthe conservation easements it holds?	g the periodic monitoring, inspection, viola >	ations, and	┌ Yes ┌ N
Staff or volunt	eer hours devoted to monitoring, inspe	cting and enforcing easements during the	year ►	
A mount of exp	penses incurred in monitoring, inspectii	ng, and enforcing easements during the ye	ear ► \$	
	nservation easement reported on line 2 i) and 170(h)(4)(B)(ii)?	(d) above satisfy the requirements of sec	tion	┌ Yes ┌ N
balance sheet the organization	, and include, if applicable, the text of t on's accounting for conservation easen		I statements that de	scribes
	nizations Maintaining Collectio lete	ns of Art, Historical Treasures,	or Other Simila	r Assets.
If the organiza art, historical	ation elected, as permitted under SFAS treasures, or other similar assets held	116, not to report in its revenue stateme for public exhibition, education or research ancial statements that describes these if	ch in furtherance of	
If the organiza historical trea	ation elected, as permitted under SFAS	116, to report in its revenue statement a public exhibition, education, or research i	and balance sheet w	
(i) Revenues	included in Form 990, Part VIII, line 1		► \$	
(ii) Assets inc	luded in Form 990, Part X		F \$	
_	ation received or held works of art, histounts required to be reported under SFA	orical treasures, or other similar assets fo S 116 relating to these items	or financial gain, pro	vide the
Revenues incl	uded in Form 990, Part VIII, line 1		► \$	
• Assets include	ed in Form 990, Part X		► \$	

Par	t IIII Organizations Maintaining Collections of Art, H	list	tori	<u>cal Treasu</u>	ires, or Othe	<u>r Similar Asse</u>	ts (c	ontınued)
3	Using the organization's accession and other records, check any of items (check all that apply)	the	e foll	owing that ar	e a significant u	se of its collection	1	
а	Public exhibition	ı	Γ	Loan or exc	hange programs			
b	Scholarly research	:	Γ	Other				
С	Preservation for future generations							
4	Provide a description of the organization's collections and explain h	iow	the	y further the o	organization's ex	empt purpose in		
5	During the year, did the organization solicit or receive donations of assets to be sold to raise funds rather than to be maintained as par		,			ular	Yes	☐ No
Pai	Trust, Escrow and Custodial Arrangements. Co Part IV, line 9, or reported an amount on Form 990,				nızatıon answ	ered "Yes" to Fo	orm 9	90,
1a	Is the organization an agent, trustee, custodian or other intermedia included on Form 990, Part X?	ry 1	for c	ontributions (or other assets 1		Yes	✓ No
b	If "Yes," explain why in Part XIV and complete the following table							
						A mou	ınt	
c	Beginning balance				1c			257,301
d	Additions during the year				1d			365,649
е	Distributions during the year				1e			340,401
f	Ending balance				1f			282,549
2a	Did the organization include an amount on Form 990, Part X, line 2:	1?				ঘ	Yes	┌ No
ь								
Pa	rt V Endowment Funds. Complete if the organization a							
_		(b)	Prior '	rear (c) I w	o Years Back (d)	Three Years Back (e)Four Y	ears Back
1a	Beginning of year balance							
b	Contributions							
с	Investment earnings or losses							
d	Grants or scholarships							
е	Other expenditures for facilities and programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the year end balance held as							
а	Board designated or quasi-endowment 🕨							
ь	Permanent endowment 🕨							
c	Term endowment ▶							
3a	Are there endowment funds not in the possession of the organizatio	n t	hat a	are held and a	dministered for	the		
	organization by						Yes	No
	(i) unrelated organizations		•			3a(i)	<u> </u>	<u> </u>
	(ii) related organizations					3a(ii)	<u> </u>	<u> </u>
	If "Yes" to 3a(II), are the related organizations listed as required or					3b		<u> </u>
4	Describe in Part XIV the intended uses of the organization's endow				t V los - 40			
Pal	rt VI Investments—Land, Buildings, and Equipment.	56			1	Г		
	Description of investment			Cost or other (investment)	(b)Cost or other basis (other)	(c) Depreciation	(d) Bo	ook value
	Land			388,775	285,889			674,664
	Buildings			6,063,353	1,653,047	1,713,108		6,003,292
	Leasehold improvements			, -,	, ==,=	,,		0
	Equipment			9,106	849,302	671,714		186,694
	Other			5,200	3.3,302	3.2,.11		0
	II. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column ((B).	line	10(c).)		►		6,864,650
	, , , , , , , , , , , , , , , , , , , ,	. //		. , , ,		Schedule D (I	-orm C	
						Selected D ()	~ 3	,

Part VII Investments—Other Securities. Se	ee Form 990, Part X, line 1		
(a) Description of security or cateory (including name of security)	(b)Book value		d of valuation -year market value
Financial derivatives and other financial products			•
Closely-held equity interests			
Other			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	+		
Part VIII Investments—Program Related. S	See Form 990, Part X, line		
(a) Description of investment type	(b) Book value		d of valuation ·year market value
		203001 0114 01	y car market value
	+		
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)	<u> </u>		
Part IX Other Assets. See Form 990, Part X,			
(a) Desc			(b) Book value
WORK IN PROCESS	-		1,739,454
NOTE RECEIVABLE - AFFILIATE			990,178
financing fees			9,420
			-,
Total. (Column (b) should equal Form 990, Part X, col.(B) lin	e 15.)		2,739,052
Part X Other Liabilities. See Form 990, Part			
(a) Description of Liability	(b) A mount		
Federal Income Taxes			
Contract Advances	2,964,155		
]	
		1	
		1	
		1	
		1	
		1	
		1	
		1	
		1	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	▶ 2,964,155	1	
, , , , , , , , , , , , , , , , , , , ,	2,307,133	J	

Par	t XI Reconciliation of C	<u>hange in Net Assets from Fori</u>	n 99	0 to	<u>Financial Stateme</u>	nts	
1	Total revenue (Form 990, Part	VIII, column (A), line 12)				1	42,652,501
2	Total expenses (Form 990, Par	t IX, column (A), line 25)				2	42,088,789
3	Excess or (deficit) for the year					3	563,712
4	Net unrealized gains (losses) o	n investments				4	
5	Donated services and use of fa					5	
6	Investment expenses					6	
7	Prior period adjustments					7	-7,500
8	Other (Describe in Part XIV)					8	2,714
9	Total adjustments (net) Add III	205 4 - 8				9	-4,786
10		per financial statements. Combine line	c 3 ar	5d Q		10	558,926
		evenue per Audited Financial			its With Revenue i		
1		r support per audited financial	Jtut	CIIICI	its with Revenue		44,068,036
	statements					1	, ,
2	A mounts included on line 1 bu	it not on Form 990, Part VIII, line 12					
а	Net unrealized gains on invest	ments		2a			
b	Donated services and use of f	acılıtıes		2b]	
c	Recoveries of prior year grant	s		2c]	
d	Other (Describe in Part XIV)			2d	1,676,344]	
e	Add lines 2a through 2d .					2e	1,676,344
3	Subtract line ${f 2e}$ from line ${f 1}$.					3	42,391,692
4	Amounts included on Form 99	0, Part VIII, line 12, but not on line 1					
а	Investment expenses not incl	uded on Form 990, Part VIII, line 7b	•	4a		1	
b	Other (Describe in Part XIV)			4b	260,809	1	
c	Add lines 4a and 4b					4c	260,809
5		d 4c. (This should equal Form 990, Par				5	42,652,501
		xpenses per Audited Financia r audited financial statements		teme	nts With Expenses	т -	
1	'					1	43,595,813
2	Donated services and use of fa	t not on Form 990, Part IX, line 25		2a	Ī		
a b	Prior year adjustments			2b		+	
	, ,	Part IX, line 25		2c		-	
c d			•	2d	1,770,544	1	
e e	Add lines 2a through 2d		•	_ Zu	1,770,344		1,770,544
3	•					3	41,825,269
4		O, Part IX, line 25, but not on line 1:	•	•		ب	41,023,209
a		uded on Form 990, Part VIII, line 7b		4a	1		
a b				4b	263,520	+	
c	Add lines 4a and 4b		•		203,320	4c	263,520
5		nd 4c. (This should equal Form 990, Pa	rtīli	ne 18		5	42,088,789
	t XIV Supplemental Inf		16 1, 11	110 10	<u>,</u>		42,000,709
Con	nplete this part to provide the des	scriptions required for Part II, lines 3, , Part XII, lines 2d and 4b, and Part XI				art XI	 √, lines 1b and 2b,
	Ident if ier	Return Reference			Explanat	ion	

DLN: 93493018005000

OMB No 1545-0047

2008

Open to Public

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Department of the Treasury Internal Revenue Service Name of the organization

Schedule I

(Form 990)

HAPINC

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Inspection Employer identification number

04-2518368

Part I General Infor	mation on Gra	nts and Assistance				'	
Does the organization mathematics the selection criteria useDescribe in Part IV the organization	d to award the grai	nts or assistance?					▽Yes ┌N
Form 990, Part Part IV and Sch	IV, line 21 for ar edule I-1 if addi	recipient that rece	ived more than \$5,0	00. Check this box	tes. Complete if the of the first the first test of the first test		
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
2 Enter total number of seconganizations					·	<u> </u>	
3 Enter total number of oth	er organizations .						·
For Paperwork Reduction Act Not	ice, see the Instruct	ions for Form 990.		Cat No 500551	P	Sci	hedule I (Form 990) 2008

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b) Number of recipients	(c)A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
Rental assistance payments under Federal & state funded grant programs including Section 8 programs, safe step, families in transition, tool box & shelter plus care programs and State MRVP programs payments are made directly to landlords for the benefit of the qualified individuals	5311	32,406,157			
American Dream Down Payment Assistance program provided down payment assistance to qualified homebuyers	7	22,800			
Housing rehabilitation programs provide grants for home modification to deal with disabilities and lead paint abatement programs	15	340,401			
Western Mass Foreclosure prevention grants	6	18,831			

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	,	Schedule I, Part I, Line 2 Part IX Line 2 represents assistance provided to individuals in accordance with the guidance setforth in the programs requirement established by the grant agreement HAP Inc's three largest assistance programs provide rental assistance to low income individuals requiring annual recertification of the individual's eligibility to receive assistance payments. Affordable housing programs that involve homebuyer's assistance require an initial certification of eligibility.

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493018005000

OMB No 1545-0047

2008

Inspection

Open to Public

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization
HAP INC

04-2518368

ldentifier	Return Reference	Explanation
Form 990, Part III, line 2	New Program Services	Neighborhood Works Affiliation

ldentifier	Return Reference	Explanation
Form 990, Part III, line 4d	Other Program Services	Grants to individuals under other programs included assistance for various rental assistance programs, housing rehabilitation, foreclosure prevention and affordable housing acquisition for a total of \$1,337,080 distributed to 362 recipients. Expenses \$ 5508250 including grants of \$ 1336266. Revenue \$ 6157384

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		The form 990 is reviewed by the CFO, the COO and the finance committee A copy of form 990 is distributed to board members before it is filed with the IRS

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		The Board of Directors and key employees are asked to submit a conflict of interest statement annually

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		The compensation of the Executive director is established and approved by the board. The Board delegates approval of the compensation of other top management officials, which is then reviewed by a committee of the board.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The governing documents, conflict of interest policy and financial statements are available to the public upon request

DLN: 93493018005000

OMB No 1545-0047

Open to Public Inspection

Related Organizations and Unrelated Partnerships

Department of the Treasury Internal Revenue Service

(Form 990)

SCHEDULE R

► Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37. See separate instructions.

Name of the organization **Employer identification number** HAP INC 04-2518368 **Identification of Disregarded Entities** (D) Name, address, and EIN of disregarded entity Legal domicile (state Total income Direct controlling Primary activity End-of-year assets or foreign country) entity Greenville Park LLC sponsor of affordable 322 main street housing (GP in limited 0 979,609 MA springfield, MA 01105 partnership which owns 51-0631007 affordab HAP Revitalization LLC Acquires and develops affordable housing in 322 main street MA 0 0 springfield, MA 01105 springfield targetted 26-3190690 neighborho Kendall Chicopee LLC affordable housing through 322 main street partnership ownership MA 0 0 springfield, MA 01105 interest 61-1584711 Paradise ponds LLC owns & operates 322 main street 122,569 MA 2,466,107 springfield, MA 01105 affordable housing 20-2847976 **Identification of Related Tax-Exempt Organizations** Name, address, and EIN of related organization Primary activity Legal domicile (state Exempt Code section Public charity status Direct controlling (if section 501(c)(3)) or foreign country) southampton housing for the elderly inc owns and operates 40 322 main street affordable housing units MA 501(c)(3) public charity springfield, MA01105 for the elderly 22-2619892

Schedule R (Form 990) 2008										Page	2	
Part III Identification of Re	lated Organizat	ions Taxa	ble as a Partn	ership								
(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Dispropitionate allocations?		Code V—UBI amount on Box 20 of K-1	Gene mana	(J) neral or naging rtner?	
							Yes	No		Yes	No	
neighborhood collaborative llc 322 main street springfield, MA01105 20-2737538	aquisition of land for the development of affordable housing	МА		related		291,813		No		Yes		
butternut properties limited partnership 322 main street springfield, MA01105 56-2320595	development of affordable housing	МА	HAP-CHS Inc	related		1,157,018		No		Yes		
-										$\overline{}$		

Part IV Identification of Relate	ed Organizatio	ns Taxab	ole as a Corpo	ration or Trus	st					
(A) Name, address, and EIN of related organization	(B) Primary activity		Lega (s	(C) Il domicile Distate or oreign buntry)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-yea assets		
See Additional Data Table										
								'	Schedule R (Form 9	990) 2008

Part V Transactions with Related Organizations	
Note. Complete line 1 if any entity is listed in Parts II, III or IV	

	Note. Complete line 1 if any entity is listed in Parts II, III or IV		Yes	.TN
			163	 '`
	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			+
	a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a	_	N
b	b Gift, grant, or capital contribution to other organization(s)	1b		N
c	Gift, grant, or capital contribution from other organization(s)	1c		_ N
d	d Loans or loan guarantees to or for other organization(s)	1d	Yes	·
e	Loans or loan guarantees by other organization(s)	1e		N
f	Sale of assets to other organization(s)	1 f		N
g	g Purchase of assets from other organization(s)	1g		N
h	h Exchange of assets	1h		N
i	Lease of facilities, equipment, or other assets to other organization(s)	1i		N
j	Lease of facilities, equipment, or other assets from other organization(s)	1j		N
k	k Performance of services or membership or fundraising solicitations for other organization(s)	1k		N
ı	Performance of services or membership or fundraising solicitations by other organization(s)	11		N
m	m Sharing of facilities, equipment, mailing lists, or other assets	1m	1	N
n	n Sharing of paid employees	1n		N
0	Reimbursement paid to other organization for expenses	10		N
р	P Reimbursement paid by other organization for expenses	1р		N
q	The of the of the office of th	1 q	Yes	,
r	O ther transfer of cash or property from other organization(s)	1r		N

2 If the answer to any of the above is "Yes," see the instructions for information o	n who must complete this line, including covered relations	hips and transaction thresholds
(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)		
See Additional Data Table		
(2)		
(3)		
(4)		
(5)		
(6)		

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

									_	
(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproprtionate allocations?		(G) Code V—UBI amount on Box 20 of K-1		r J
			Yes	No		Yes	No		Yes	No
			•	•		•		Cabadul	D / Form	

Software ID: Software Version:

EIN: 04-2518368 **Name:** HAP INC

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

Form 990, Schedule R, Part IV - Id	1	r Related Organi	izations l'axable a	as a Corporatio	n or Irust		
(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal Domicile (State or Foreign Country)	(D) Direct Controlling Entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income (\$)	(G) Share of end-of-year assets (\$)	(H) Percentage ownership
HAP-CHS II 322 Main Street Springfield, MA01105 04-3062889	general partner sponsor of affordable housing	МА	HAP CHS	С	-176		100 000 %
south city housing corporation 322 Main Street springfield, MA01105 04-3071479	general partner sponsor of affordable housing	МА		С	113		75 000 %
HAP community housing inc 322 Main Street springfield, MA01105 04-2770112	general partner sponsor of affordable housing	МА	hAP CHS	С	-176		100 000 %
quadrangle court inc 322 Main Street springfield, MA01105 04-3329073	general partner sponsor of affordable housing	МА	hAP CHS	С			100 000 %
kendall housing inc 322 Main Street springfield, MA01105 04-3205019	general partner sponsor of affordable housing	МА	hAP CHS	С		18,687	79 000 %
kenwyn park inc 322 Main Street springfield, MA01105 04-3238388	general partner sponsor of affordable housing	МА	hAP CHS	С	48		79 000 %
butternut housing inc 322 Main Street springfield, MA01105 04-3742817	general partner sponsor of affordable housing	МА	hAP CHS	С	-7		100 000 %
Kibbe Court Inc 322 Main Street springfield, MA01105 54-2063788	general partner sponsor of affordable housing	МА	hAP CHS	С	- 9	89,737	100 000 %
verano inc 322 Main Street springfield, MA01105 20-1647984	general partner sponsor of affordable housing	МА	hAP CHS	С	2	18	100 000 %
pomeroy housing inc 322 Main Street springfield, MA01105 04-3191514	general partner sponsor of affordable housing	МА		С	4,312	77,666	40 000 %

Form 990, Schedule R, Part V - Transactions with Related Organizations

	(A) Name of other organization	(B) Transaction type(a-r)	(C) A mount Involved (\$)
(1)	HAP community housing services inc	D	8,381
(2)	HAP-CHs INc II	D	1,609
(3)	South City Housing Corporation	Q	1,315
(4)	Quadrangle Court Inc	D	1,790
(5)	Kendall Housing Inc	D	1,790
(6)	Kenwyn Park ınc	D	1,315
(7)	Butternut housing inc	D	1,315
(8)	kibbe court inc	D	1,315
(9)	V erano inc	D	1,315

DLN: 93493018005000

OMB No 1545-0172

Department of the Treasury

Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

		▶	See separate instruction	s. 🕨 Attach	to your tax re	et urn.			Sequence No 67
Name(s) show	n on returr	1	Business or a	ctivity to which	this form rel	ates	Iden	tifyin	g number
HAP INC			5 000 D-	10			04.3		
Part I	Flaction	To Evnence	Form 990 Pag Certain Property Un	•	170		04-2	25183	68
		•	isted property, comple			nplete Par	t I.		
		-	s for a higher limit for cert					1	250,000
2 Total cost	ofsection	179 property pla	ced in service (see instru	ctions) .				2	
			y before reduction in limit		uctions) .			3	800,000
4 Reduction	ın lımıtatıc	on Subtract line 3	from line 2 If zero or les	s, enter - 0 -				4	· · ·
5 Dollar limit	ation for t	ax year Subtract	line 4 from line 1 If zero	or less, enter - (0- If married	filing			
separately	, see ınstr	uctions						5	
	(a)	Description of pro	perty	' '	(business us	e (c) Ele	ected	cost	
				1	only)	+ ,			
6									-
7 Listed pror	orty Ento	r the amount from	lino 20		. 7	<u> </u>			r'
	·		erty Add amounts in coli	ımn (c) lınas 6				8	
		Enter the smaller	,	dilli (c), illies o	allu / .		•	9	
			n line 13 of your 2007 Fo	· · · · ·			•	10	
•			f business income (not less that		ee instructions)				
							•	11	
			ines 9 and 10, but do not			· ·		12	
·			009 Add lines 9 and 10,		. 13				
			below for listed proper Allowance and Othe			t include lie	ted no		V) (See instructions)
			lified property (other than					Open	y) (See mistractions)
tax year (s				р. оро. с,	, , ,		3	14	
15 Property s	ubject to s	ection 168(f)(1)	election					15	
16 Other depr	eciation (i	ncluding ACRS)						16	
Part III	MACRS D	epreciation (Do not ınclude lısted բ		ee instructio	ns.)			
				ction A					· · · · · · · · · · · · · · · · · · ·
			n service in tax years be	-			•	17	100,300
			issets placed in servic	e during the t	ax year into	_			
		ounts, check he					<u>► </u>	<u> </u>	tion Custom
Section	on B—AS	sets Placed in	(c) Basis for	Jo lax fear	Using the	General	рерг	геста	tion System
(a) Classıfı	cation of	(b) Month and	depreciation	(d) Recovery					(g)Depreciation
prope		year placed in	(business/investment	period	(e) Convent	tion (f)	Metho	,d	deduction
	•	service	use only—see instructions)	·					
19a 3-year pro	perty		,						
b 5-year pro	perty								
c 7 - year pro	perty								
d 10-year p	roperty								
e 15-year p								-	
f 20-year pr				2.5				-+	
g 25-year p				25 yrs	NA NA	+	S/L S/L		
h Residentia property	ii rentai			27 5 yrs 27 5 yrs	M M M M		5/L 5/L	-+	
i Nonresider	ntial real			39 yrs	MM	-	5/L 5/L		
property	itiai icai				MM		-, S/L		
	Sect	ion C—Assets Pla	ced in Service During 2008	8 Tax Year Using	g the Alterna	tive Depre	ciat ion	Syste	em
20a Class life			See Add'l Data			Ç	5/L		
b 12-year				12 yrs		9	S/L		
c 40-year			<u> </u>	40 yrs	MM		5/L		
Part IV		ary (See instruc							<u> </u>
	•	er amount from line					:	21	
			14 through 17, lines 19 turn Partnerships and So			e 21 Enter	here	22	135,265
		•	service during the curren	-		· ·		1	<u>, , , , , , , , , , , , , , , , , , , </u>
		ittributable to sec	=		23				

Form 4562 (2008) Page 2 Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Part V property used for entertainment, recreation, or amusement.) **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (i) (e) (b) Business/ (d) (h) (a) (g) Basis for depreciation Flected Type of property (list Date placed in investment Cost or other Recovery Method/ Depreciation/ section 179 (business/investment deduction vehicles first) basis Convention service use period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 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 -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 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) (b) (c) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle 2 Vehicle 4 Vehicle 1 Vehicle 3 Vehicle 5 Vehicle 6 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 No No Yes No No No Yes Yes Yes Yes Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? **36** Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . 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** (b) (e) (d) (f) (c) (a) Date A mortization A mortizable Code A mortization for Description of costs amortization period or amount section this year begins percentage

42 A mortization of costs that begins during your 2008 tax year (see instructions)

43 A mortization of costs that began before your 2008 tax year

459 43 44 Total. Add amounts in column (f) See the instructions for where to report 44

Software ID: Software Version:

EIN: 04-2518368 **Name:** HAP INC

Form 4562, Part III, Line 20a - c, Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System :

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/invest ment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g)Depreciation deduction
20a Class life		8,836	10 0	HY	S/L	442
a Class life		31,770	4 0	HY	S/L	3,971
a Class life		2,856	3 0	НҮ	S/L	476
a Class life		21,066	3 0	HY	S/L	3,511
a Class life		1,760	3 0	HY	S/L	293
a Class life		3,755	3 0	HY	S/L	626
a Class life		3,965	3 0	HY	S/L	661
a Class life		4,689	3 0	HY	S/L	782
a Class life		731	3 0	НҮ	S/L	122
a Class life		6,452	3 0	HY	S/L	1,075
a Class life		1,536	3 0	HY	S/L	256
a Class life		31,579	3 0	HY	S/L	5,263
a Class life		9,629	3 0	HY	S/L	1,605
a Class life		261,665	15 0	HY	S/L	8,722
a Class life		8,035	10 0	HY	S/L	402
a Class life		2,910	5 0	HY	S/L	291
a Class life		41,422	10 0	HY	S/L	2,071
a Class life		3,025	3 0	НҮ	S/L	504
b 12-year			12 yrs		S/L	
c 40-year	2008-10	164,683	40 yrs	мм	S/L	2,916
c 40-year	2008-12	72,057	40 yrs	мм	S/L	976

DLN: 93493018005000

OMB No 1545-0172

Department of the Treasury

Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

		•	See separate instruction	s. 🕨 Attach	to your tax re	eturn.			Attachment Sequence No. 67
Name(s) shown on	return		Business or a	ctivity to which	this form rel	ates	Iden	t if y ing	g number
HAP INC				ONDS SPRINS	SETELD MA		04.3	F102	6.0
Part I Ele	ction -	To Evnence (Certain Property Un	ONDS, SPRING			04-2	5183	68
		-	isted property, comple			nplete Par	t I.		
1 Maximum amo	unt See	the instructions	for a higher limit for cert	taın busınesses				1	250,000
2 Total cost of s	ection 1	79 property plac	ced in service (see instru	ictions) .				2	
3 Threshold cos	t of sect	ion 179 property	y before reduction in limit	atıon (see ınstr	uctions) .			3	800,000
4 Reduction in li	mıtatıon	Subtract line 3	from line 2 If zero or les	s, enter - 0 -				4	
5 Dollar limitation	n for tax	year Subtract	line 4 from line 1 If zero	or less, enter - 0	O- If married	filing			
separately, se	e instruc	tions						5	
				T		1			T
	(a) D	escription of pro	perty	` '	(business us only)	e (c) Ele	ected	cost	
6					/ /				
7 Listed propert	y Enter	the amount from	line 29		. 7				
8 Total elected o	ost of s	ection 179 prop	erty Add amounts in col	umn (c), lınes 6	and 7 .			8	
9 Tentative dedu	ıctıon E	nter the smaller	of line 5 or line 8 .					9	
10 Carryover of d	ısallowe	d deduction from	ı lıne 13 of your 2007 Fo	rm 4562 .				10	
11 Business income I	ımıtatıon	Enter the smaller of	business income (not less tha	n zero) or line 5 (se	ee instructions)			11	
12 Section 179 e	xpense o	deduction Add I	ines 9 and 10, but do not	enter more tha	n lıne 11 🔹			12	
13 Carryover of d	ısallowe	d deduction to 2	009 Add lines 9 and 10,	, less line 12	.▶ 13				
			pelow for listed proper						
			Allowance and Othe		_			operty	(See instructions)
14 Special deprec			lified property (other thar	ı lısted property) placed in se	ervice durin	g the	14	
15 Property subje		·	election				_	15	
16 Other deprecia		, , , ,						16	
			Do not include listed p	property.) (Se	e instruction	ns.)			
_				ection A		•			
17 MACRS deduc	tions for	assets placed ı	n service in tax years be	gınnıng before 2	. 800			17	63,635
18 If you are el	ecting t	o group any a	ssets placed in servic	e during the t	ax year ınto	one or n	n <u>ore</u>		
		ints, check hei					►l		
Section I	3—Ass	ets Placed in 	Service During 200	08 Tax Year 	Using the	<u>General</u>	Depi	<u>ecia</u>	tion System
() () ()		(b) Month and	(c) Basis for depreciation	(N D					() 5
(a) Classificati property	on or	year placed in	(business/investment	(d) Recovery period	(e) Convent	tion (f)	Metho	d	(g) Depreciation deduction
F		service	use only—see instructions)						
19a 3-year proper	ty		citty see this true true true true						
b 5-year proper	ty								
c 7 - year proper	у								
d 10-year prope	rty								
e 15-year prope	•							-	
f 20-year prope g 25-year prope				25 yrs			5/L		
h Residential re				27 5 yrs	ММ		5/L		
property				27 5 yrs	MM		5/L		
i Nonresıdentıal	real			39 yrs	ММ		5/L		
property					MM	(5/L		
	Sect io	n C—Assets Plac	ced in Service During 200	8 Tax Year Using	g the Alterna			Syste	em
20a Class life		1					S/L		
b 12-year				12 yrs	NA NA		S/L		
c 40-year Part IV Su	ımmar	l ' y (See instrud	tions)	40 yrs	ММ		S/L		
21 Listed property			•					21	
22 Total. Add am	ounts fro	m line 12, lines	14 through 17, lines 19 urn Partnerships and So			e 21 Enter	here	22	63,635
	-	•	service during the curren	-		_ · ·	<u> </u>		
		•	tion 263A costs .	· · · · · · · · · · · · · · · · · · ·	23				

Form 4562 (2008) Page 2 Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Part V property used for entertainment, recreation, or amusement.) **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (i) (e) (b) Business/ (d) (h) (a) (g) Basis for depreciation Flected Type of property (list Date placed in investment Cost or other Recovery Method/ Depreciation/ section 179 (business/investment Convention deduction vehicles first) service basis use period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 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 -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 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) (b) (c) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 1 Vehicle 5 Vehicle 6 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 Yes No Yes No Yes No Yes No Yes No Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? **36** Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? _ 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . 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** (b) (e) (d) (f) (c) (a) Date A mortization A mortizable Code A mortization for Description of costs amortization period or

amount section this year beains percentage 42 A mortization of costs that begins during your 2008 tax year (see instructions) 43 A mortization of costs that began before your 2008 tax year 43 44 Total. Add amounts in column (f) See the instructions for where to report 44

DLN: 93493018005000

OMB No 1545-0172

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service Attachment See separate instructions. ► Attach to your tax return. Sequence No 67 Identifying number Name(s) shown on return Business or activity to which this form relates HAP INC LORRAINE, SPRINGFIELD, MA 04-2518368 Part I **Election To Expense Certain Property Under Section 179 Note:** If you have any listed property, complete Part V before you complete Part I. 250,000 **1** Maximum amount See the instructions for a higher limit for certain businesses 1 2 Total cost of section 179 property placed in service (see instructions) 2 3 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 800,000 4 4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions (b) Cost (business use (a) Description of property (c) Elected cost only) 7 Listed property Enter the amount from line 29 8 **8** Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction Enter the smaller of line 5 or line 8 9 **10** Carryover of disallowed deduction from line 13 of your 2007 Form 4562 10 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the 14 tax year (see instructions) 15 Property subject to section 168(f)(1) election 15 **16** Other depreciation (including ACRS) MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 40,705 17 MACRS deductions for assets placed in service in tax years beginning before 2008 18 If you are electing to group any assets placed in service during the tax year into one or more Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (c) Basis for (b) Month and depreciation (a) Classification of (d) Recovery (a)Depreciation year placed in (business/investment (e) Convention (f) Method property period deduction service use only—see instructions) 19a 3-year property **b** 5-year property **c** 7 - year property d 10-year property e 15-year property f 20-year property S/L g 25-year property 25 yrs h Residential rental 27 5 yrs ММ S/L property 27 5 yrs ΜМ S/L i Nonresidential real 39 yrs ММ S/L property ΜМ S/L Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 20a Class life **b** 12-year S/L S/L **c** 40-year

Part IV

22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here

21 22 40,705

23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

and on the appropriate lines of your return Partnerships and S corporations—see instr

23

Summary (See instructions)

Form 4562 (2008) Page 2 Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Part V property used for entertainment, recreation, or amusement.) **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (i) (e) (b) Business/ (d) (h) (a) (g) Basis for depreciation Flected Type of property (list Date placed in investment Cost or other Recovery Method/ Depreciation/ section 179 (business/investment Convention deduction vehicles first) service basis use period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 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 -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 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) (b) (c) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 1 Vehicle 5 Vehicle 6 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 Yes No Yes No Yes No Yes No Yes No Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? **36** Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? _ 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . 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** (b) (e) (d) (f) (c) (a) Date A mortization A mortizable Code A mortization for Description of costs amortization period or

amount section this year beains percentage 42 A mortization of costs that begins during your 2008 tax year (see instructions) 43 A mortization of costs that began before your 2008 tax year 43 44 Total. Add amounts in column (f) See the instructions for where to report 44

DLN: 93493018005000

OMB No 1545-0172

Department of the Treasury

Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

		▶	See separate instruction	s. 🕨 Attach	to your tax r	et urn.			Attachment Sequence No. 67
Name(s) shown	on return		Business or a	ctivity to which	this form rel	ates	Iden	t if y in	g number
HAPINC			DMD CDDING	CELELD MA			04 7		6.0
Part I	lection	To Expense (DMR, SPRING Certain Property Un		179		04-2	25183	08
		-	isted property, comple			nplete Pai	rt I.		
1 Maxımum ar	nount See	the instructions	for a higher limit for cert	taın busınesses				1	250,000
2 Total cost o	fsection 1	.79 property plac	ced in service (see instru	ictions) .				2	
3 Threshold c	ost of sect	ion 179 propert	y before reduction in limit	atıon (see ınstr	uctions) .			3	800,000
4 Reduction in	Ilmitation	Subtract line 3	from line 2 If zero or les	s, enter - 0 -				4	
5 Dollar lımıta	tion for ta	x year Subtract	line 4 from line 1 If zero	or less, enter -0	O- If married	filing			
separately,	see instru	ctions						5	
					71				1
	(a) D	escription of pro	perty	` '	(business us only)	e (c) El	ected	cost	
6					,				
]
7 Listed prope	rty Enter	the amount from	ı lıne 29		. 7				
8 Total electe	d cost of s	ection 179 prop	erty Add amounts in col	umn (c), lınes 6	and 7 .			8	
9 Tentative de	duction E	nter the smaller	of line 5 or line 8 .					9	
10 Carryover o	fdısallowe	d deduction from	n line 13 of your 2007 Fo	rm 4562 .				10	
11 Business incom	e limitation	Enter the smaller of	business income (not less tha	n zero) or line 5 (se	ee instructions)		•	11	
12 Section 179	expense	deduction Addl	ines 9 and 10, but do not	enter more tha	n lıne 1 <u>1</u>		•	12	
13 Carryover o	fdısallowe	d deduction to 2	009 Add lines 9 and 10,	, less line 12	. 13				
			below for listed proper						
			Allowance and Othe	_	_			operty I	y) (See instructions)
tax year (se			lified property (other thar	listed property) placed in s	ervice durir	ng the	14	
. ,		ction 168(f)(1) 6	election					15	
16 Other depre	-	, , , ,						16	
			Do not include listed p	property.) (Se	e instruction	ns.)			
			Se	ection A		•			
17 MACRS ded	uctions fo	r assets placed ı	n service in tax years be	gınnıng before 2	. 800		•	17	43,002
•	_		ssets placed in servic	e during the t	ax year into	one or n	n <u>ore</u>		
		unts, check he					<u> </u>	<u> </u>	
Section	1 B—ASS	ets Placed in	(c) Basis for	08 Tax Year 	Using the	General	Dep	<u>recia</u>	tion System
(a) Classific	ation of	(b) Month and	1	(d) Passyary					(m)Denrequetion
(a) Classific		year placed in	(business/investment	(d) Recovery period	(e) Conven	tion (f)	Metho	od	(g) Depreciation deduction
	•	service	use only—see instructions)	·					
19a 3-year prop	erty								
b 5-year prop	erty								
c 7 - year prop	erty								
d 10-year pro									
e 15-year pro									
f 20-year pro g 25-year pro				25 yrs			 S/L		
h Residential				27 5 yrs	ММ		S/L		
property				27 5 yrs	ММ		S/L		
i Nonresıdent	ıal real			39 yrs	ММ		S/L		
property					MM		S/L		
	Sect ic	on C—Assets Pla	ced in Service During 2008	8 Tax Year Using	gthe Alterna			Syste	em
20a Class life		_	See Add'l Data	1.0			S/L		
b 12-year c 40-year		+		12 yrs 40 yrs	MM		S/L S/L	-+	
	Summai	ı r y (See ınstrud	ctions)	1 40 113	1 1919		<i>∪,</i> ∟		
		amount from line						21	
			14 through 17, lines 19 urn Partnerships and So			e 21 Ente	r here	22	43,456
		•	service during the curren	•	e			•	
portion of th	e basıs att	tributable to sec	tion 263A costs		23				

Form 4562 (2008) Page 2 Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Part V property used for entertainment, recreation, or amusement.) **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (i) (e) (b) Business/ (d) (h) (a) (g) Basis for depreciation Flected Type of property (list Date placed in investment Cost or other Recovery Method/ Depreciation/ section 179 (business/investment Convention deduction vehicles first) service basis use period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 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 -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 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) (b) (c) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 1 Vehicle 5 Vehicle 6 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 Yes No Yes No Yes No Yes No Yes No Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? **36** Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? _ 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . 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** (b) (e) (d) (f) (c) (a) Date A mortization A mortizable Code A mortization for Description of costs amortization period or

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Additional Data

Software ID: Software Version:

EIN: 04-2518368

Name: HAP INC

Form 4562, Part III, Line 20a - c, Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative 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
20a Class life		3,270	10 0	HY	S/L	164
a Class life		5,800	10 0	HY	S/L	290
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

DLN: 93493018005000

OMB No 1545-0172

Department of the Treasury

Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

Attachment

See separate instructions. ► Attach to your tax return. Sequence No 67 Identifying number Name(s) shown on return Business or activity to which this form relates HAP INC DMR IV, SPRINGFIELD, MA 04-2518368 Part I **Election To Expense Certain Property Under Section 179 Note:** If you have any listed property, complete Part V before you complete Part I. 250,000 **1** Maximum amount See the instructions for a higher limit for certain businesses 1 2 Total cost of section 179 property placed in service (see instructions) 2 3 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 800,000 4 4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions (b) Cost (business use (c) Elected cost (a) Description of property only) 7 Listed property Enter the amount from line 29 8 **8** Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 10 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the 14 tax year (see instructions) 15 Property subject to section 168(f)(1) election 15 **16** Other depreciation (including ACRS) MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 25,451 17 MACRS deductions for assets placed in service in tax years beginning before 2008 18 If you are electing to group any assets placed in service during the tax year into one or more Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System (c) Basis for (b) Month and depreciation (a) Classification of (d) Recovery (a)Depreciation year placed in (business/investment (e) Convention (f) Method property period deduction service use only—see instructions) 19a 3-year property **b** 5-year property **c** 7 - year property d 10-year property e 15-year property f 20-year property S/L g 25-year property 25 yrs h Residential rental 27 5 yrs ММ S/L property 27 5 yrs MM S/L i Nonresidential real 39 yrs ММ S/L property ΜМ S/L Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System 373 20a Class life 7,469 100 ΗY S/L **b** 12-year 12 yrs S/L S/L **c** 40-year **Summary** (See instructions) Part IV 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 22 25,824 and on the appropriate lines of your return Partnerships and S corporations—see instr 23 For assets shown above and placed in service during the current year, enter the 23 portion of the basis attributable to section 263A costs

Form 4562 (2008) Page 2 Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and Part V property used for entertainment, recreation, or amusement.) **Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No (c) (i) (e) (b) Business/ (d) (h) (a) (g) Basis for depreciation Flected Type of property (list Date placed in investment Cost or other Recovery Method/ Depreciation/ section 179 (business/investment Convention deduction vehicles first) service basis use period cost use only) percentage 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 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 -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 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) (b) (c) (d) (e) (f) 30 Total business/investment miles driven during the Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 1 Vehicle 5 Vehicle 6 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 Yes No Yes No Yes No Yes No Yes No Yes No during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? **36** Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions) 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your Yes No **38** Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? _ 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . 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** (b) (e)

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