

Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

**A For the 2009 calendar year, or tax year beginning** , 2009, and ending , 20

<p><b>B</b> Check if applicable:</p> <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p>Please use IRS label or print or type. See Specific Instructions.</p>	<p><b>C Name of organization</b> LINN COUNTY ANIMAL RESCUE</p> <p>Number and street (or P O box, if mail is not delivered to street address) Room/suite PO BOX 2669</p> <p>City or town, state or country, and ZIP + 4 LEBANON, OR 97355</p>	<p><b>D Employer identification number</b> 26-2147632</p> <p><b>E Telephone number</b> 541-258-6267</p> <p><b>F Group Exemption Number</b> ▶</p>
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G Accounting Method**  Cash  Accrual  
Other (specify) ▶

**I Website:** ▶ lcarhorse.com

**J Tax-exempt status** (check only one) —  501(c) ( 3 ) ◀ (insert no )  4947(a)(1) or  527

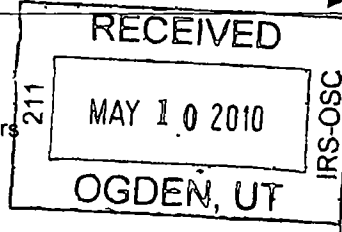
**H Check** ▶  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**K Check** ▶  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I)

	Description		Amount
Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	30755
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	6150
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b> Less cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	0
	<b>6</b> Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶ <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ 2710 of contributions reported on line 1)	<b>6a</b>	2710
	<b>b</b> Less direct expenses other than fundraising expenses	<b>6b</b>	
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>	2710	
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>		
	<b>b</b> Less cost of goods sold	<b>7b</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	0
<b>8</b> Other revenue (describe ▶ )	<b>8</b>		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>9</b>	39615	
Expenses	<b>10</b> Grants and similar amounts paid (attach schedule)	<b>10</b>	
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	
	<b>16</b> Other expenses (describe ▶ SEE ATTACHED)	<b>16</b>	23960
	<b>17 Total expenses.</b> Add lines 10 through 16	<b>17</b>	23960
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	15655
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	902
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	16557



**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	Description	(A) Beginning of year	(B) End of year
<b>22</b>	Cash, savings, and investments	402	3415
<b>23</b>	Land and buildings	500	13023
<b>24</b>	Other assets (describe ▶ WEB SITE )		119
<b>25</b>	<b>Total assets</b>	902	16557
<b>26</b>	<b>Total liabilities</b> (describe ▶ )		
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	902	16557

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

SCANNED JUN 02 2010

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**Part V Other Information** (Note the statement requirements in the instructions for Part V)

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions <b>▶</b> <u>37a</u>		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		X
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved <b>38b</b>		
<b>39</b>	Section 501(c)(7) organizations Enter		
<b>a</b>	Initiation fees and capital contributions included on line 9 <b>39a</b>		
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities <b>39b</b>		
<b>40a</b>	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>▶</b> _____, section 4912 <b>▶</b> _____, section 4955 <b>▶</b> _____		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>▶</b> _____		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>▶</b> _____		
<b>e</b>	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
<b>41</b>	List the states with which a copy of this return is filed <b>▶</b>		
<b>42a</b>	The organization's books are in care of <b>▶</b> <u>PHYLLIS SCHMITZ PUBLIC ACCOUNTANT</u> Telephone no <b>▶</b> <u>541-258-5261</u> Located at <b>▶</b> <u>2415 S. SANTIAM HWY, LEBANON OR</u> ZIP + 4 <b>▶</b> <u>97355</u>		
<b>b</b>	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)?	Yes	No
	If "Yes," enter the name of the foreign country <b>▶</b> _____		X
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U S ?		X
	If "Yes," enter the name of the foreign country <b>▶</b> _____		
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <b>▶</b> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <b>▶</b> <u>43</u>		
<b>44</b>	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51

	Yes	No
<b>46</b> 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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input type="checkbox"/>

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

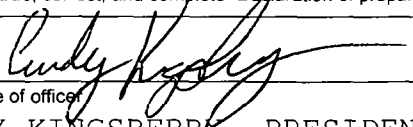
**f** Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		


**d** Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

**Sign Here** 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.

▶  Signature of officer ▶ 5-4-2010 Date

▶ CINDY KINGSBERRY, PRESIDENT Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶  Date 4/29/10 Check if self-employed  Preparer's identifying number (See instructions) P00834046

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ PHYLLIS SCHMITZ, P.A. EIN ▶ 93-0627128

2415 S SANTIAM HWY LEBANON, OR 97355 Phone no ▶ (541) 258-5261

May the IRS discuss this return with the preparer shown above? See instructions ▶  Yes  No

LINN COUNTY ANIMAL RESCUE

26-2147632

TO ATTACH TO FORM 990-EZ

YEAR ENDED 12/31/09

OTHER EXPENSES, PAGE 1, LINE 16

ADVERTISING	441
BANK CHARGES	633
BEDDING	165
BOOTH FEES	90
BUSINESS LICENSES	110
DEPRECIATION EXPENSE	676
DUES & SUBSCRIPTIONS	185
EQUIPMENT RENTAL	90
FARRIER SERVICES	190
FEED	17,158
FUEL	197
MEALS & ENTERTAINMENT	60
OFFICE EXPENSES	459
POSTAGE	109
PRINTING	11
REFUSE DISPOSAL	18
REPAIR & MAINTENANCE	39
SUPPLIES	1,102
TACK	370
TELEPHONE	423
VETERINARY SERVICES	1,434
	<u>23,960</u>

LINN COUNTY ANIMAL RESCUE

26-2147632

TO ATTACH TO FORM 990-EZ

YEAR ENDED 12/31/09

(a)	(b)	(c)	(d)	(e)
NAME & ADDRESS	TITLE AVERAGE HOURS PER WEEK	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNTS

CINDY KINGSBERRY PO BOX 311 LEBANON OR 97355	PRESIDENT	54	0	0
PHONE. 541-258-3422 EMAIL linncountyanimalrescue@yahoo.com	BOARD MEMBER			
BONNIE ORR PO BOX 573 LEBANON OR 97355	SEC/TR	52	0	0
PHONE 541-258-6267 EMAIL bjo@centurytel.net	BOARD MEMBER			
BUD KINGSBERRY PO BOX 311 LEBANON OR 97355	DIRECTOR BOARD MEMBER	29	0	0
TIFFANY WELCH 34093 NE SUNRISE ST CORVALLIS OR 97333	V PRES BOARD MEMBER	10	0	0
SAMANTHA JAGER 430 WHITNEY ST STAYTON OR 97383	DIRECTOR BOARD MEMBER	5	0	0
MARLENE PETERSEN 40759 MCDOWELL CREEK DR LEBANON OR 97355	DIRECTOR BOARD MEMBER	2	0	0
JAMES WELCH 34093 NE SUNRISE ST CORVALLIS OR 97333	SGT AT ARMS BOARD MEMBER	19	0	0
SUSAN KESTI 39157 RIVER DR LEBANON OR 97355	DIRECTOR BOARD MEMBER	38	0	0

CLIENT 191

LINN COUNTY ANIMAL RESCUE

26-2147632

4/28/10

02:32PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST / BASIS	BUS PCT.	CUR 179 BONUS	SPECIAL DEPR ALLOW.	PRIOR 179 BONUS / SP DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR	
FORM 4562 ONLY																	
AUTO / TRANSPORT EQUIPMENT																	
3	1986 FORD PICKUP	4/13/09		2,000							2,000		200DB	HY	5	20000	400
TOTAL AUTO / TRANSPORT EQUIP																	
				2,000		0	0	0	0	0	2,000	0					400
FURNITURE AND FIXTURES																	
2	SIGN	3/20/09		100							100		S/L	HY	7	07140	7
TOTAL FURNITURE AND FIXTURE																	
				100		0	0	0	0	0	100	0					7
IMPROVEMENTS																	
1	DRIVEWAY IMPROVEMENTS	5/29/09		4,744							4,744		S/L	HY	20	02500	119
5	FENCING	5/02/09		1,933							1,933		S/L	HY	10	05000	97
TOTAL IMPROVEMENTS																	
				6,677		0	0	0	0	0	6,677	0					216
MACHINERY AND EQUIPMENT																	
4	LIVESTOCK PANELS	11/14/09		580							580		S/L	HY	7	07140	41
TOTAL MACHINERY AND EQUIPME																	
				580		0	0	0	0	0	580	0					41
MISCELLANEOUS																	
6	WEBSITE	1/23/09		119							119		S/L	HY	5	10000	12
TOTAL MISCELLANEOUS																	
				119		0	0	0	0	0	119	0					12

CLIENT 191 LINN COUNTY ANIMAL RESCUE 26-2147632

4/28/10 02:32PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREE	LEAS PER PROP PREE	59 (E)2 AMORT	
FORM 4562 ONLY																	
AUTO / TRANSPORT EQUIPMENT																	
3	1986 FORD PICKUP	4/13/09		2,000	300		150DB HY	5	15000	300	400		100			0	
TOTAL AUTO / TRANSPORT EQUIP																	
FURNITURE AND FIXTURES																	
2	SIGN	3/20/09		100	7		S/L HY	7	07140	7	7					0	
TOTAL FURNITURE AND FIXTURE IMPROVEMENTS																	
1	DRIVEWAY IMPROVEMENTS	5/29/09		4,744	119		S/L HY	20	02500	119	119					0	
5	FENCING	5/02/09		1,933	97		S/L HY	10	05000	97	97					0	
TOTAL IMPROVEMENTS																	
MACHINERY AND EQUIPMENT																	
4	LIVESTOCK PANELS	11/14/09		580	41		S/L HY	7	07140	41	41					0	
TOTAL MACHINERY AND EQUIPME																	
MISCELLANEOUS																	
6	WEBSITE	1/23/09		119	12		S/L HY	5	10000	12	12					0	
TOTAL MISCELLANEOUS																	
TOTAL DEPRECIATION																	
													100	0	0	0	
													576	676	0	0	
													9,476	0	0	0	

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

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

**LINN COUNTY ANIMAL RESCUE**

Identifying number

**26-2147632**

Business or activity to which this form relates

**FORM 4562 ONLY**

**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*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	13	

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

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B – Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		119.	5	HY	S/L	12.
c 7-year property		680.	7	HY	S/L	48.
d 10-year property		1,933.	10	HY	S/L	97.
e 15-year property						
f 20-year property		4,744.	20	HY	S/L	119.
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C – Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions)**

21	Listed property. Enter amount from line 28	21	400.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	676.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

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

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>25</b> 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)								<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use									
1986 FORD PI	4/13/09	100.0	2,000.	2,000.	5.0	200DB HY	400.		
<b>27</b> Property used 50% or less in a qualified business use:									
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								<b>28</b>	400.
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>	0.

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

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> 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		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> 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**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions).					
<b>43</b> Amortization of costs that began before your 2009 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>