

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

Check if the organization used Schedule O to respond to any question in this Part V. []

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35	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, explain in Schedule O why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
36	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
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		X
38a	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 tax year covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
c	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 ▶		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e	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
41	List the states with which a copy of this return is filed. ▶ OREGON		
42a	The organization's books are in care of ▶ PHYLLIS SCHMITZ PUBLIC ACCOUNTANT Telephone no. ▶ 541-258-5261 Located at ▶ 2415 S. SANTIAM HWY LEBANON, OR ZIP + 4 ▶ 97355		
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: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
c	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: ▶		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		[]
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
c	Did the organization receive any payments for indoor tanning services during the year?		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

- 45** Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?
- | | | |
|-----------|-----|----|
| 45 | Yes | No |
| | | X |
- a** Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R must be completed instead of Form 990-EZ (see instructions)
- | | | |
|------------|-----|----|
| 45a | Yes | No |
| | | X |
- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- | | | |
|-----------|-----|----|
| 46 | Yes | No |
| | | 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 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- | | | |
|-----------|-----|----|
| 47 | Yes | No |
| | | X |
- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- | | | |
|-----------|-----|----|
| 48 | Yes | No |
| | | X |
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- | | | |
|------------|-----|----|
| 49a | Yes | No |
| | | X |
- b** If "Yes," was the related organization a section 527 organization?
- | | | |
|------------|-----|----|
| 49b | Yes | No |
| | | X |
- 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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

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

Sign Here

Signature of officer: *Cindy Kingsberry* Date: 5-4-11

Type or print name and title: CINDY KINGSBERRY Date: 5-4-11

Paid Preparer Use Only

Print/Type preparer's name: PHYLLIS SCHMITZ Preparer's signature: *Phyllis Schmitz* Date: 5/4/2011 Check if self-employed PTIN: P00834046

Firm's name: PHYLLIS SCHMITZ PUBLIC ACCOUNTANT Firm's EIN: 93-0627128

Firm's address: 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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization LINN COUNTY ANIMAL RESCUE	Employer identification number 26-2147632
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									0

Part II Support Schedule for Organizations Described in Sections 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar 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 Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14		%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
b 33 1/3% support test—2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>			

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	N/A	N/A	5854	33465	129145	168464
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				6150	2041	8191
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 through 5	0	0	5854	39615	131186	176655
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						176655

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	0	0	5854	39615	131186	176655
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					5	5
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b					5	5
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.)						176660
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	100.00%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2010.** 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 ▶
- b 33 1/3% support tests—2009.** 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 ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Name of the organization

LINN COUNTY ANIMAL RESCUE

Employer identification number

26-2147632

PAGE 2, LINE 24: WEBSITE

PAGE 2, LINE 28:

WORKING CLOSELY WITH THE LINN COUNTY SHERIFF'S OFFICER LIVESTOCK
INVESTIGATION TEAM, THE LINN COUNTY SHERIFF'S MOUNTED POSSEE AND THE HORSE
WELFARE COUNCIL, LCAR HAS PROVIDED NUTRITIONAL AND MEDICAL SERVICES TO
REHABILITATE ABUSED HORSES FOR ADOPTION BY APPROVED INDIVIDUALS, AS WELL
AS A PLACE OF PERMANENT RETIREMENT FOR THOSE HORSES WHO ARE NOT SUITABLE
FOR ADOPTION.

CLIENT 191

LINN COUNTY ANIMAL RESCUE

26-2147632

5/04/11

04 08PM

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	SALVAGE /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
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FORM 4562 ONLY

AUTO / TRANSPORT EQUIPMENT

3	1986 FORD PICKUP	4/13/09		2,000							2,000	400	200DB	HY	5	.32000	640
20	1993 FORD F350	12/09/10		1,500							1,500		200DB	MQ	5	.05000	75

TOTAL AUTO / TRANSPORT EQUIP

				3,500		0	0	0	0	0	3,500	400					715
--	--	--	--	-------	--	---	---	---	---	---	-------	-----	--	--	--	--	-----

FURNITURE AND FIXTURES

2	SIGN	3/20/09		100							100	7	S/L	HY	7	14290	14
---	------	---------	--	-----	--	--	--	--	--	--	-----	---	-----	----	---	-------	----

TOTAL FURNITURE AND FIXTURE

				100		0	0	0	0	0	100	7					14
--	--	--	--	-----	--	---	---	---	---	---	-----	---	--	--	--	--	----

IMPROVEMENTS

1	DRIVEWAY IMPROVEMENTS	5/29/09		4,744							4,744	119	S/L	HY	20	05000	237
5	FENCING	5/02/09		1,933							1,933	97	S/L	HY	10	10000	193
7	FENCING	VARIOUS		3,947							3,947		S/L	MQ	10	03750	148
8	BARN IMPROVEMENTS	VARIOUS		6,154							6,154		S/L	MQ	20	.01875	115
23	BARN IMPROVEMENTS	7/01/10		4,342							4,342		S/L	MQ	20	01875	81

TOTAL IMPROVEMENTS

				21,120		0	0	0	0	0	21,120	216					774
--	--	--	--	--------	--	---	---	---	---	---	--------	-----	--	--	--	--	-----

MACHINERY AND EQUIPMENT

4	LIVESTOCK PANELS	11/14/09		580							580	41	S/L	HY	7	.14290	83
9	WAHL CLIPPERS	2/01/10		106							106		200DB	MQ	5	.35000	37
10	SQUEEZE CHUTE	2/08/10		100							100		200DB	MQ	5	35000	35
11	HOT WASH	3/01/10		107							107		200DB	MQ	5	.35000	37

12/31/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 2

CLIENT 191

LINN COUNTY ANIMAL RESCUE

26-2147632

5/04/11

04:08PM

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	SALVAGE /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
12	HOT WASHER	3/04/10		60							60		200DB MQ	5	.35000	21
13	SADDLE	9/03/10		100							100		200DB MQ	5	15000	15
14	SADDLE & BIT	9/04/10		65							65		200DB MQ	5	15000	10
15	SADDLE	9/07/10		100							100		200DB MQ	5	15000	15
16	MISC OFFICE EQUIPMENT	11/12/10		118							118		200DB MQ	5	05000	6
17	MANURE SPREADER	11/29/10		1,500							1,500		200DB MQ	7	.03570	54
18	COMPUTER	12/02/10		801							801		200DB MQ	7	03570	29
19	SEWING MACHINE	12/07/10		500							500		200DB MQ	5	05000	25
21	TRACTOR & EQUIPMENT	12/12/10		4,200							4,200		200DB MQ	7	.03570	150
22	1991 BRONCO HORSETRAILER	12/18/10		3,500							3,500		200DB MQ	7	03570	125
TOTAL MACHINERY AND EQUIPME																
MISCELLANEOUS																
6	WEBSITE	1/23/09		119							119		S/L HY	5	.20000	24
TOTAL MISCELLANEOUS																
TOTAL DEPRECIATION																
GRAND TOTAL DEPRECIATION																

2,169

2,169

PROFESSIONAL FEES & OTHER PAYMENTS TO INDEPENDENT CONTRACTORS

PAGE 1, LINE 13

FARRIER EXPENSE	2,140
OTHER PROFESSIONAL FEES	109
TRAINING EXPENSE	1,400
VETERINARY SERVICES	6,258
	<u>9,907</u>

OCCUPANCY, RENT, UTILITIES & MAINTENANCE, PAGE 1, LINE 14

DEPRECIATION	2,169
EQUIPMENT RENTAL & MAINTENANCE	4,364
RENT, PARKING & UTILITIES	14,179
	<u>20,712</u>

PRINTING, PUBLICATIONS, POSTAGE & SHIPPING, PAGE 1 LINE 15

BOOKS & SUBSCRIPTIONS	324
OFFICE EXPENSE	1,726
POSTAGE	339
PRINTING & COPYING	250
	<u>2,639</u>

OTHER EXPENSES, PAGE 1, LINE 16

ADVERTISING	2,172
AUTO EXPENSE	155
BEDDING	975
BUSINESS LICENSES	50
FEED	40,720
FUEL	2,676
INSURANCE	2,877
LICENSES & PERMITS	744
MEALS & ENTERTAINMENT	322
REPAIR & MAINTENANCE	1,626
SUPPLIES	1,079
TACK	3,146
TAX-OREGON DEPARTMENT OF JUSTICE	25
TELEPHONE	584
	<u>57,151</u>

LINN COUNTY ANIMAL RESCUE

26-2147632

TO ATTACH TO FORM 990-EZ

YEAR ENDED 12/31/10

(a)	(b)	(c)	(d)	(e)
NAME & ADDRESS	TITLE	AVERAGE HOURS PER WEEK	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCOUNTS
CINDY KINGSBERRY PO BOX 311 LEBANON OR 97355	PRESIDENT	56	0	0
PHONE: 541-258-3422 EMAIL: linncountyanimalrescue@yahoo.com	BOARD MEMBER			
BONNIE ORR PO BOX 573 LEBANON OR 97355	SEC/TR	50	0	0
PHONE: 541-258-6267 EMAIL: bjo@centurytel.net	BOARD MEMBER			
BUD KINGSBERRY PO BOX 311 LEBANON OR 97355	DIRECTOR BOARD MEMBER	20	0	0
TIFFANY WELCH 34093 NE SUNRISE ST CORVALLIS OR 97333	V PRES BOARD MEMBER	3	0	0
GREG THEIS 34235 FORD MILL RD LEBANON OR 97355	DIRECTOR BOARD MEMBER	20	0	0
MARLENE PETERSEN 40759 MCDOWELL CREEK DR LEBANON OR 97355	DIRECTOR BOARD MEMBER	15	0	0
SGT JAMES WELCH 34093 NE SUNRISE ST CORVALLIS OR 97333	SGT AT ARMS BOARD MEMBER	10	0	0
SGT. DONNA RANDALL 40400 BAPTIST CHURCH DR LEBANON OR 97355	DIRECTOR BOARD MEMBER	20	0	0
LYNETTE JONES 39019 CRAWFORDSVILLE DR SWEET HOME OR 97386	DIRECTOR BOARD MEMBER	20	0	0

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

2010

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No **67**

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 instructions)	1	500,000.
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	2,000,000.
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 2009 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 2011 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 2010	17	551.
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 2010 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		1,256.	5	MQ	200DB	201.
c 7-year property		10,001.	7	MQ	200DB	358.
d 10-year property		3,947.	10	MQ	S/L	148.
e 15-year property						
f 20-year property		10,496.	20	MQ	S/L	196.
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 2010 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	715.
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	2,169.
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, 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)

24a Do you have evidence to support the business/investment use claimed?					<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b 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					
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													
1986 FORD PI	4/13/09	100.0	2,000.	2,000.	5.0	200DB HY	640.						
1993 FORD F3	12/09/10	100.0	1,500.	1,500.	5.0	200DB MQ	75.						
27 Property used 50% or less in a qualified business use:													
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	715.					
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29	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.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use 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 employees?		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

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	