

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

For calendar year 2013 or other tax year beginning JULY 1, 2013, and ending JUNE 30, 2014

**2013**

▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
601(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed <b>B</b> Exempt under section <input type="checkbox"/> 501(c)( ) ( ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>University of Northern Iowa</b>	<b>D</b> Employer identification number (Employees' trust, see instructions.) <b>426004333</b>
		Number, street, and room or suite no. If a P.O. box, see instructions. <b>122 Lang Hall</b>	<b>E</b> Unrelated business activity codes (See instructions.) <b>711300 722320</b>
<b>C</b> Book value of all assets at end of year <b>536887984</b>		<b>F</b> Group exemption number (See instructions.) ▶ <b>G</b> Check organization type ▶ <input type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

**H** Describe the organization's primary unrelated business activity. ▶

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **Gary B Shontz** Telephone number ▶ **(319) 273-3576**

<b>Part I Unrelated Trade or Business Income</b>				(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales	<b>2860378</b>				
<b>b</b>	Less returns and allowances		<b>c Balance ▶</b>	<b>1c</b>	<b>2860378</b>	
<b>2</b>	Cost of goods sold (Schedule A, line 7)			<b>2</b>	<b>2075862</b>	
<b>3</b>	Gross profit. Subtract line 2 from line 1c			<b>3</b>	<b>784516</b>	<b>784516</b>
<b>4a</b>	Capital gain net income (attach Form 8949 and Schedule D)			<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts			<b>4c</b>		
<b>5</b>	Income (loss) from partnerships and S corporations (attach statement)			<b>5</b>		
<b>6</b>	Rent income (Schedule C)			<b>6</b>	<b>625317</b>	<b>(751997)</b>
<b>7</b>	Unrelated debt-financed income (Schedule E)			<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			<b>8</b>		
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			<b>9</b>		
<b>10</b>	Exploited exempt activity income (Schedule I)			<b>10</b>		
<b>11</b>	Advertising income (Schedule J)			<b>11</b>		
<b>12</b>	Other income (See instructions; attach schedule.)			<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12			<b>13</b>	<b>1409833</b>	<b>32519</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b>	Salaries and wages	<b>15</b>	<b>107519</b>
<b>16</b>	Repairs and maintenance	<b>16</b>	<b>22377</b>
<b>17</b>	Bad debts	<b>17</b>	<b>198</b>
<b>18</b>	Interest (attach schedule)	<b>18</b>	
<b>19</b>	Taxes and licenses	<b>19</b>	
<b>20</b>	Charitable contributions (See instructions for limitation rules.)	<b>20</b>	
<b>21</b>	Depreciation (attach Form 4562)	<b>21</b>	<b>5108</b>
<b>22</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	
		<b>22b</b>	<b>5108</b>
<b>23</b>	Depletion	<b>23</b>	
<b>24</b>	Contributions to deferred compensation plans	<b>24</b>	
<b>25</b>	Employee benefit programs	<b>25</b>	
<b>26</b>	Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b>	Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b>	Other deductions (attach schedule)	<b>28</b>	<b>1125261</b>
<b>29</b>	<b>Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>1260463</b>
<b>30</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<b>(1227944)</b>
<b>31</b>	Net operating loss deduction (limited to the amount on line 30)	<b>31</b>	
<b>32</b>	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	<b>32</b>	<b>(1227944)</b>
<b>33</b>	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	<b>33</b>	
<b>34</b>	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>	<b>0</b>

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:			
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):	(1) \$	(2) \$	(3) \$
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)	\$		
(2) Additional 3% tax (not more than \$100,000)	\$		
c Income tax on the amount on line 34			<b>35c</b>
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)			<b>36</b>
<b>37 Proxy tax.</b> See instructions			<b>37</b>
<b>38 Alternative minimum tax</b>			<b>38</b>
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies			<b>39</b>

**Part IV Tax and Payments**

<b>40a Foreign tax credit</b> (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>			
b Other credits (see instructions)	<b>40b</b>			
c General business credit. Attach Form 3800 (see instructions)	<b>40c</b>			
d Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>			
e <b>Total credits.</b> Add lines 40a through 40d				<b>40e</b>
<b>41 Subtract line 40e from line 39</b>				<b>41</b>
<b>42 Other taxes.</b> Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)				<b>42</b>
<b>43 Total tax.</b> Add lines 41 and 42				<b>43</b>
<b>44a Payments: A 2012 overpayment credited to 2013</b>	<b>44a</b>			
b 2013 estimated tax payments	<b>44b</b>			
c Tax deposited with Form 8868	<b>44c</b>			
d Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>			
e Backup withholding (see instructions)	<b>44e</b>			
f Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>			
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	<b>44g</b>			
Total <b>45 Total payments.</b> Add lines 44a through 44g				<b>45</b>
<b>46 Estimated tax penalty</b> (see instructions). Check if Form 2220 is attached <input type="checkbox"/>				<b>46</b>
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed				<b>47</b>
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid				<b>48</b>
<b>49 Enter the amount of line 48 you want:</b> Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>				<b>49</b>

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2013 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		✓
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation

<b>1</b> Inventory at beginning of year	<b>1</b>	148700	<b>6</b> Inventory at end of year	<b>6</b>	156200
<b>2</b> Purchases	<b>2</b>	648417	<b>7</b> Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	2075862
<b>3</b> Cost of labor	<b>3</b>	1434945	<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
<b>4a</b> Additional section 263A costs (attach schedule)	<b>4a</b>				
<b>b</b> Other costs (attach schedule)	<b>4b</b>				
<b>5</b> Total. Add lines 1 through 4b	<b>5</b>	2232062			

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** Henry B. Shontz | 1/28/2015 | Controller & Secy/Treasurer  
 Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**  
(see instructions)

1. Description of property		
(1) <b>Performing Arts Center</b>		
(2) <b>UNI Dome</b>		
(3) <b>Other</b>		
(4)		
2. Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)	104954	230831
(2)	340219	942901
(3)	180144	203582
(4)		
Total	Total 625317	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) <span style="float: right;">▶</span>		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) <span style="float: right;">▶</span>
625317		1377314

**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A). <span style="float: right;">▶</span>	Enter here and on page 1, Part I, line 7, column (B). <span style="float: right;">▶</span>
<b>Totals</b> <span style="float: right;">▶</span>				
Total dividends-received deductions included in column 8 <span style="float: right;">▶</span>				

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number		Exempt Controlled Organizations			
				3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)							
(2)							
(3)							
(4)							
Nonexempt Controlled Organizations							
7. Taxable income		8. Net unrelated income (loss) (see instructions)		9. Total of specified payments made		10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)							
(2)							
(3)							
(4)							
						Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). <span style="float: right;">▶</span>	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). <span style="float: right;">▶</span>
<b>Totals</b> <span style="float: right;">▶</span>							

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of Income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

**Schedule J—Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
<b>Totals, Part II (lines 1-5)</b>	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			

University of Northern Iowa  
42-6004333

Unrelated Business Income Tax  
Form 990-T

June 30, 2014

Other Deductions, line 28

Travel	91,856
General Supplies	67,996
Postage and Shipping	13,139
Business Meals and Entertainment	2,363
Dues and Subscriptions	2,982
Insurance	12,806
Rents/Leases	67,180
Telephone	18,956
Printing/Duplicating/AV/Photography Services	38,488
Computer Supplies	11,652
Purchased Services	285,213
Administrative Overhead	396,831
Advertising	-
Utilities	91,632
Miscellaneous	24,167
Other Deductions	<u><u>1,125,261</u></u>

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

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return <b>University of Northern Iowa</b>	Business or activity to which this form relates <b>Unrelated Business Income Tax Return</b>	Identifying number <b>42-6004333</b>
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**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	
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	
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	
<b>6</b> (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 2012 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 . . . . .	12	
13 Carryover of disallowed deduction to 2014. 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 2013 . . . . .	17	5108
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 2013 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 . . . . .	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . .	22	5108
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.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						<b>24b</b> If "Yes," is the evidence written? <input 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:									
		%							
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								<b>29</b>	

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

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<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? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<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).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<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.) . . . . .		
<b>Note:</b> 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 2013 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2013 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>