

Form **990-T**

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

OMB No. 1545-0687

**2008**

Open to Public Inspection  
for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

For calendar year 2008 or other tax year beginning 7/1, 2008, and  
ending 6/30, 20 09 . See separate instructions.

<b>A</b> <input type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input type="checkbox"/> 501( ) ( ) <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 for Block D on page 9.) <b>42 : 6004333</b>  <b>E</b> Unrelated business activity codes (See instructions for Block E on page 9.) <b>711300 : 722320</b>
		Number, street, and room or suite no. If a P.O. box, see page 9 of instructions. <b>122 Lang Hall</b>	
		City or town, state, and ZIP code <b>Cedar Falls, IA 50614-0009</b>	

**C** Book value of all assets at end of year **483,355,575** **F** Group exemption number (See instructions for Block F on page 9.) **G** Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust

**H** Describe the organization's primary unrelated business activity. **Promoting performing arts and similar events**

**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>3,224,674</b>			
<b>b</b> Less returns and allowances				
<b>c</b> Balance		<b>1c 3,224,674</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2 2,319,255</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3 905,419</b>		<b>905,419</b>
<b>4a</b> Capital gain net income (attach 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>6 412,095</b>	<b>497,582</b>	<b>(85,487)</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 page 11 of the instructions; attach schedule.)		<b>12</b>		
<b>13</b> Total. Combine lines 3 through 12		<b>13 1,317,514</b>	<b>497,582</b>	<b>819,932</b>

**Part II Deductions Not Taken Elsewhere** (See page 11 of the 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>136,712</b>	
<b>16</b> Repairs and maintenance		<b>16</b>	<b>23,401</b>	
<b>17</b> Bad debts		<b>17</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 page 13 of the instructions for limitation rules.)		<b>20</b>		
<b>21</b> Depreciation (attach Form 4562)		<b>21 105,134</b>		
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return		<b>22a</b>		<b>22b 105,134</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>1,136,026</b>	
<b>29</b> Total deductions. Add lines 14 through 28		<b>29</b>	<b>1,401,273</b>	
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>	<b>(581,341)</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>(581,341)</b>	
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)		<b>33</b>		
<b>34</b> Unrelated business taxable income. 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>(581,341)</b>	

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> 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 on page 16. 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 page 16 of the 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</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>			
<b>b</b> Other credits (see page 17 of the instructions)	<b>40b</b>			
<b>c</b> General business credit. Attach Form 3800	<b>40c</b>			
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>			
<b>e Total credits.</b> Add lines 40a through 40d				<b>40e</b>
<b>41</b> Subtract line 40e from line 39				<b>41</b>
<b>42</b> Other taxes. 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</b> Payments: A 2007 overpayment credited to 2008	<b>44a</b>			
<b>b</b> 2008 estimated tax payments	<b>44b</b>			
<b>c</b> Tax deposited with Form 8868	<b>44c</b>			
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>			
<b>e</b> Backup withholding (see instructions)	<b>44e</b>			
<b>f</b> Other credits and payments: <input type="checkbox"/> Form 2439 _____				
<input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total	<b>44f</b>			
<b>45 Total payments.</b> Add lines 44a through 44f				<b>45</b>
<b>46</b> Estimated tax penalty (see page 4 of the 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</b> Enter the amount of line 48 you want: <b>Credited to 2009 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>				<b>49</b>

**Part V Statements Regarding Certain Activities and Other Information** (see instructions on page 18)

<b>1</b> At any time during the 2008 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 page 5 of the 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>	<b>90,095</b>		<b>6</b> Inventory at end of year	<b>6</b>	<b>137,107</b>	
<b>2</b> Purchases	<b>2</b>	<b>1,654,544</b>		<b>7 Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	<b>2,319,255</b>	
<b>3</b> Cost of labor	<b>3</b>	<b>711,723</b>		<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 Total.</b> Add lines 1 through 4b	<b>5</b>	<b>2,456,362</b>					

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** *Mary B. Shontz* **2/10/2010** **Treasurer**  **May the IRS discuss this return with the preparer shown below (see instructions)?**  **Yes**  **No**

**Paid Preparer's Use Only** Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN \_\_\_\_\_  
 Firm's name (or yours if self-employed), address, and ZIP code \_\_\_\_\_ EIN \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_

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

(see instructions on page 19)

**1 Description of property**

(1) **Performing Arts Center**

(2) **UNI Dome**

(3) **Other**

(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)	254,386	160,212
(2)	77,823	242,482
(3)	79,886	94,888
(4)		
<b>Total</b>	<b>412,095</b>	
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ▶
	<b>412,095</b>	<b>497,582</b>

**Schedule E—Unrelated Debt-Financed Income** (see instructions on page 19)

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)		%		
<b>Totals</b> . . . . . ▶			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
<b>Total dividends-received deductions</b> included in column 8 . . . . . ▶				

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions on page 20)

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)					
<b>Totals</b> . . . . . ▶			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).	



**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions on page 21)

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 on page 21)

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 on page 21)

**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)						
(5) <b>Totals from Part I</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.
<b>Totals, Part II (lines 1-5)</b>						

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions on page 22)

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

University of Northern Iowa  
Unrelated Business Income Tax  
Form 990-T  
Other Deductions line 28

Travel	5,363
General Supplies	48,180
Postage and Shipping	6,846
Business Meals and Entertainment	(687)
Dues and Subscriptions	1,591
Insurance	7,938
Rents/Leases	14,796
Telephone	3,581
Printing/Duplicating/AV/Photography Services	2,230
Computer Supplies	-
Purchased Services	31,895
Administrative Overhead	895,601
Advertising	-
Utilities	110,373
Miscellaneous	8,319
Other:	<u>1,136,026</u>

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

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

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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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 the instructions for a higher limit for certain businesses . . . . .	<b>1</b>	\$250,000																											
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>																												
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	\$800,000																											
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>																												
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>5</b>																												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:45%;">(a) Description of property</th> <th style="width:20%;">(b) Cost (business use only)</th> <th style="width:35%;">(c) Elected cost</th> </tr> </thead> <tbody> <tr> <td><b>6</b></td> <td></td> <td></td> </tr> <tr> <td>7 Listed property. Enter the amount from line 29 . . . . .</td> <td style="text-align:center;"><b>7</b></td> <td></td> </tr> <tr> <td><b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .</td> <td style="text-align:center;"><b>8</b></td> <td></td> </tr> <tr> <td><b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .</td> <td style="text-align:center;"><b>9</b></td> <td></td> </tr> <tr> <td><b>10</b> Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . .</td> <td style="text-align:center;"><b>10</b></td> <td></td> </tr> <tr> <td><b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .</td> <td style="text-align:center;"><b>11</b></td> <td></td> </tr> <tr> <td><b>12</b> Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .</td> <td style="text-align:center;"><b>12</b></td> <td></td> </tr> <tr> <td><b>13</b> Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶</td> <td style="text-align:center;"><b>13</b></td> <td></td> </tr> </tbody> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	<b>6</b>			7 Listed property. Enter the amount from line 29 . . . . .	<b>7</b>		<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>		<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .	<b>9</b>		<b>10</b> Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . .	<b>10</b>		<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>		<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>		<b>13</b> Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	<b>13</b>	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost																											
<b>6</b>																													
7 Listed property. Enter the amount from line 29 . . . . .	<b>7</b>																												
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>																												
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .	<b>9</b>																												
<b>10</b> Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . .	<b>10</b>																												
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>																												
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>																												
<b>13</b> Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	<b>13</b>																												

**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) . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	

**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 2008 . . . . .	<b>17</b>	105,134
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 2008 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
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System**

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

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

21 Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. . . . .	<b>22</b>	105,134
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**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.)

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<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	
	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).

	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.)		

**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 2008 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2008 tax year.					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report.					<b>44</b>