

**NATIONAL PUBLIC RADIO, INC.**  
**2017 FORM 990-T**  
**EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN**  
**PUBLIC INSPECTION COPY**  
**FISCAL YEAR ENDED 09/30/2018**

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

For calendar year 2017 or other tax year beginning 10/01, 2017, and ending 09/30, 2018.

**2017**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ 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 501(c)(3) Organizations Only

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section  <input checked="" type="checkbox"/> 501(C)(3)  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p> <p>C Book value of all assets at end of year 357,686,876.</p>	<b>Print or Type</b>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>NATIONAL PUBLIC RADIO, INC.</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. <b>1111 NORTH CAPITOL STREET, NE</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code <b>WASHINGTON, DC 20002</b></p>	<p>D Employer identification number (Employees' trust, see instructions.) <b>52-0907625</b></p> <p>E Unrelated business activity codes (See instructions.) <b>541800 515100</b></p>
<p>F Group exemption number (See instructions.) ▶</p>		<p>G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>	

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

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 ▶ **NPR, DEBORAH A. COWAN** Telephone number ▶ **202-513-2000**

<b>Part I Unrelated Trade or Business Income</b>				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	1,340,879.				
b	Less returns and allowances		c Balance ▶	1,340,879.		
2	Cost of goods sold (Schedule A, line 7)		2	915,270.		
3	Gross profit. Subtract line 2 from line 1c		3	425,609.		425,609.
4a	Capital gain net income (attach Schedule D)		4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b			
c	Capital loss deduction for trusts		4c			
5	Income (loss) from partnerships and S corporations (attach statement)		5	244,594.	ATCH 1	244,594.
6	Rent income (Schedule C)		6			
7	Unrelated debt-financed income (Schedule E)		7			
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)		8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9			
10	Exploited exempt activity income (Schedule I)		10	47,927,434.	14,251,245.	33,676,189.
11	Advertising income (Schedule J)		11			
12	Other income (See instructions; attach schedule)		12	1,798,178.	ATCH 2	1,798,178.
13	<b>Total. Combine lines 3 through 12.</b>		13	<b>50,395,815.</b>	<b>14,251,245.</b>	<b>36,144,570.</b>

<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	Compensation of officers, directors, and trustees (Schedule K)		14	88,228.		
15	Salaries and wages		15	1,358,386.		
16	Repairs and maintenance		16	22,445.		
17	Bad debts		17			
18	Interest (attach schedule)		18			
19	Taxes and licenses		19	500.		
20	Charitable contributions (See instructions for limitation rules)		20			
21	Depreciation (attach Form 4562)		21	84,320.		
22	Less depreciation claimed on Schedule A and elsewhere on return		22a		22b	84,320.
23	Depletion		23			
24	Contributions to deferred compensation plans		24			
25	Employee benefit programs		25	71,698.		
26	Excess exempt expenses (Schedule I)		26	33,676,189.		
27	Excess readership costs (Schedule J)		27			
28	Other deductions (attach schedule)	ATTACHMENT 3	28	1,452,010.		
29	<b>Total deductions. Add lines 14 through 28.</b>		29	<b>36,753,776.</b>		
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	-609,206.		
31	Net operating loss deduction (limited to the amount on line 30)		31			
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	-609,206.		
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		33			
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		0.	

# Application for Automatic Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.  
▶ Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print  File by the due date for filing your return. See instructions.	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	NATIONAL PUBLIC RADIO, INC. dba NPR	52-0907625
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
1111 NORTH CAPITOL STREET, NE		
City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
WASHINGTON, DC 20002-7502		

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ NATIONAL PUBLIC RADIO, INC.

Telephone No. ▶ (202) 513-2000 Fax No. ▶ (202) 513-3044

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 08/15, 2019, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20\_\_\_\_ or
- ▶  tax year beginning 10/01, 2017, and ending 09/30, 2018.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.00
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.00
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	NONE

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Part III Tax Computation

Table with 2 columns: Description and Line Number. Rows include Organizations Taxable as Corporations (35), Trusts Taxable at Trust Rates (36), Proxy tax (37), Alternative minimum tax (38), Tax on Non-Compliant Facility Income (39), and Total (40).

Part IV Tax and Payments

Table with 2 columns: Description and Line Number. Rows include Foreign tax credit (41a-e), Other taxes (42-44), Payments (45a-g), Estimated tax penalty (47), Tax due (48), Overpayment (49), and Refunded (50).

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

Table with 3 columns: Question, Yes, No. Rows include questions about foreign accounts (51), foreign trusts (52), and tax-exempt interest (53).

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: DEBORAH A. COWAN, Signature of officer, Date 08/13/2019, Title CFO AND TREASURER. May the IRS discuss this return with the preparer shown below? [X] Yes [ ] No

Paid Preparer Use Only: Print/Type preparer's name ELIZABETH W HELLER, CPA, Date 8/13/2019, Firm's name TATE & TRYON, Firm's address 2021 L ST NW, WASHINGTON, DC 20036, Firm's EIN 52-1855942, Phone no. 202-293-2200

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

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2	915,270.	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.	7	915,270.
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
	b Other costs (attach schedule)	4b					X
5	Total. Add lines 1 through 4b	5	915,270.				

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

(see instructions)

1. Description of property

(1)
(2)
(3)
(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)		
(2)		
(3)		
(4)		
Total	Total	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . ▶

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶

**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 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals . . . . . ▶			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8 . . . . . ▶				

**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).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Totals . . . . . ▶

**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)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).

Totals . . . . . ▶

**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) ATTACHMENT 5						
(2)						
(3)						
(4)						
		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.
Totals . . . . . ▶		47,927,434.	14,251,245.			33,676,189.

**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)						
Totals (carry to Part II, line (5)) . . . ▶						

**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)						
Totals from Part I. . . . . ▶						
Totals, Part II (lines 1-5) . . . . ▶	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) ATTACHMENT 6		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 . . . . . ▶			88,228.

Form 990-T, Part I, Line 5

FYE 09/30/2018

<u>Ordinary Income from Partnerships</u>	<u>FEDERAL</u>
Total Ordinary Income (Loss) from LPs	<u><u>244,594</u></u>



## Form 990-T, Part I, Line 12

FYE 09/30/2018

**Other Income**

STUDIO RENTAL	23,383
DISTRIBUTION OF EXCESS SATELLITE CAPACITY	1,435,425
TAXABLE FRINGE BENEFITS-Parking	176,225
TAXABLE FRINGE BENEFITS-Transit	163,145
	<hr/>
<b>Total Other Income</b>	<b>1,798,178</b>
	<hr/> <hr/>

**Form 990-T, Part I, Line 28****FYE 09/30/2018****Other Deductions**

Professional Services	1,170
Connectivity	95,906
Communications	59,741
Travel	86,936
Deductible Meals	379
Lease	13,658
Occupancy	545,681
Printing	31
Supplies	1,251
Promotions	4,853
Postage and Freight	7,378
Employee Development	2,723
Equipment	2,674
Administrative Cost	421,252
Bank charges and other fees	21,372
Investment Management Fees	29,252
Tax Preparation Fees	10,450
Miscellaneous	147,303
<b>Total Other Deductions</b>	<b>1,452,010</b>

SCHEDULE I - EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME

		<u>ATTACHMENT 5</u>				
<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>	<u>5.</u>	<u>6.</u>	<u>7.</u>
<u>EXPLOITED ACTIVITY</u>	<u>GROSS UNRELATED BUSINESS INCOME</u>	<u>EXPENSES DIRECTLY CONNECTED</u>	<u>NET INCOME OR (LOSS)</u>	<u>GROSS INCOME FROM ACTIVITY</u>	<u>EXPENSES ATTRIBUTABLE TO COL. 5</u>	<u>EXCESS EXEMPT EXPENSES</u>
UNQUALIFIED SPONSORSHIP ON .ORG WEBSITE	47,927,434.	14,251,245.	33,676,189.		33,676,189.	33,676,189.
	<u>47,927,434.</u>	<u>14,251,245.</u>				<u>33,676,189.</u>
	COLUMN TOTALS					

ATTACHMENT 6

SCHD. K, FORM 990-T, COMPENSATION OF OFFICERS, DIRECTORS, & TRUSTEES

<u>NAME AND ADDRESS</u>	<u>TITLE</u>	<u>BUSINESS PERCENT</u>	<u>COMPENSATION</u>
BEACH, MICHAEL F. 1111 NORTH CAPITOL STREET, NE WASHINGTON, DC 20002	VP, DISTRIBUTION	17.160000	40,511.
GARRISON, STANLEY M. 1111 NORTH CAPITOL STREET, NE WASHINGTON, DC 20002	VP, TECH OPS&BROADCAST ENGING	17.160000	47,717.
TOTAL COMPENSATION			<u>88,228.</u>

Net Operating Loss Carryforward

Fiscal Year Ended	Income (Loss) Incurred	Net Operating Loss Used					Expiration	NOL Carryforward available for next year
		9/30/2011	9/30/2012	9/30/2017				
9/30/1994	(320,635)	18,093	302,542	-	-	-	-	-
9/30/1995	(324,624)	-	17,317	-	-	307,307	-	-
9/30/1996	(388,320)	-	-	-	-	388,320	-	-
9/30/1997	-	-	-	-	-	-	-	-
9/30/1998	(590,045)	-	-	134,075	-	455,970	-	-
9/30/1999	(481,708)	-	-	-	-	-	(481,708)	-
9/30/2000	(562,220)	-	-	-	-	-	(1,043,928)	-
9/30/2001	(15,110)	-	-	-	-	-	(1,059,038)	-
9/30/2002	(601,984)	-	-	-	-	-	(1,661,022)	-
9/30/2003	(1,113,126)	-	-	-	-	-	(2,774,148)	-
9/30/2004	(1,150,153)	-	-	-	-	-	(3,924,301)	-
9/30/2005	(1,313,092)	-	-	-	-	-	(5,237,393)	-
9/30/2006	(2,557,159)	-	-	-	-	-	(7,794,552)	-
9/30/2007	(1,915,834)	-	-	-	-	-	(9,710,386)	-
9/30/2008	(1,050,477)	-	-	-	-	-	(10,760,863)	-
9/30/2009	(621,965)	-	-	-	-	-	(11,382,828)	-
9/30/2010	(181,951)	-	-	-	-	-	(11,564,779)	-
9/30/2011	18,093	-	-	-	-	-	(11,564,779)	-
9/30/2012	319,859	-	-	-	-	-	(11,564,779)	-
9/30/2013	(700,146)	-	-	-	-	-	(11,564,779)	-
9/30/2014	(1,112,643)	-	-	-	-	-	(12,264,925)	-
9/30/2015	(1,383,701)	-	-	-	-	-	(13,377,568)	-
9/30/2016	(1,112,613)	-	-	-	-	-	(14,761,269)	-
9/30/2017	134,075	-	-	-	-	-	(15,873,882)	-
9/30/2017	(609,206)	-	-	-	-	-	(16,483,088)	-
		18,093	319,859	134,075	-	1,151,597		

Carryforward to FYE 09/30/2018

(16,483,088)

**Form 990-T, Part I, Line 19**  
**FYE 09/30/2018**

**Taxes and Licenses**

District of Columbia	250
New York	250
<b>Total Taxes Paid</b>	<u><u>500</u></u>

# Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**NATIONAL PUBLIC RADIO, INC.**

**52-0907625**

### 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	
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 2016 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 don't enter more than line 11 . . . . .	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 . . . . .	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

### Part II Special Depreciation Allowance and Other Depreciation (Don't 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	84,320

### Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

#### Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017 . . . . .	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 2017 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	
				MM	S/L	

#### Section C - Assets Placed in Service During 2017 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	84,320
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 aircraft, 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?				Yes	No	<b>24b</b> 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 (don't 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 . . . . .		0		0		0		0		0		0
<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 aren't 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," don't 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 2017 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2017 tax year . . . . .					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>