

Return of Organization Exempt From Income Tax

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

A For the 2018 calendar year, or tax year beginning _____ and ending _____

B Check if applicable:

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C Name of organization
BLUE STAR SERVICE DOGS, INC.

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
PO BOX 830

City or town, state or province, country, and ZIP or foreign postal code
HAMBURG, MI 48139

D Employer identification number
27-2228933

E Telephone number
248-667-8364

F Group Exemption Number ▶ _____

G Accounting Method: Cash Accrual Other (specify) ▶ _____

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

I Website: ▶ **www.bluestarservicedogs.org**

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

K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **188,152.**

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

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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Revenue	1	Contributions, gifts, grants, and similar amounts received															183,744.												
	2	Program service revenue including government fees and contracts																											
	3	Membership dues and assessments																											
	4	Investment income																											
	5a	Gross amount from sale of assets other than inventory																											
	5b	Less: cost or other basis and sales expenses																											
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																											
	6	Gaming and fundraising events:																											
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																											
b	Gross income from fundraising events (not including \$ 9,924. of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)															4,330.													
c	Less: direct expenses from gaming and fundraising events															209.													
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)															4,121.													
7a	Gross sales of inventory, less returns and allowances															60.													
b	Less: cost of goods sold See Schedule O															17.													
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)															43.													
8	Other revenue (describe in Schedule O) See Schedule O															18.													
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8															187,926.													
Expenses	10	Grants and similar amounts paid (list in Schedule O)																											
	11	Benefits paid to or for members																											
	12	Salaries, other compensation, and employee benefits															103,581.												
	13	Professional fees and other payments to independent contractors															3,570.												
	14	Occupancy, rent, utilities, and maintenance See Schedule O															12,969.												
	15	Printing, publications, postage, and shipping															2,650.												
	16	Other expenses (describe in Schedule O) See Schedule O															56,367.												
17	Total expenses. Add lines 10 through 16															179,137.													
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)															8,789.												
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)															126,472.												
	20	Other changes in net assets or fund balances (explain in Schedule O)															0.												
	21	Net assets or fund balances at end of year. Combine lines 18 through 20															135,261.												

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V [X]

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
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)
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.
37b Did the organization file Form 1120-POL for this year?
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?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9 39a N/A
39b Gross receipts, included on line 9, for public use of club facilities 39b N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.
40e 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
41 List the states with which a copy of this return is filed None
42a The organization's books are in care of CHRISTINE MYRAN Telephone no. 248-667-8364
Located at 5520 E M-36, PINCKNEY, MI ZIP + 4 48169
42b 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)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
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 N/A
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b 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 may need to be completed instead of Form 990-EZ. See instructions

	Yes	No
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	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations 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

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b If "Yes," was the related organization a section 527 organization?	49b	

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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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

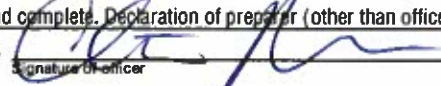
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." NONE

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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 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
 Date 11/12/19
CHRISTINE MYRAN, EXECUTIVE DIRECTOR
Type or print name and title

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

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

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 VI.)						
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 2018 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2018. 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 - 2017. 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 - 2018. 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 VI 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 - 2017. 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 VI 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 10 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	102,685.	130,668.	183,816.	158,494.	183,744.	759,407.
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						
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	102,685.	130,668.	183,816.	158,494.	183,744.	759,407.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
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						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						759,407.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6	102,685.	130,668.	183,816.	158,494.	183,744.	759,407.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	451.	4.	33.	23.	18.	529.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	451.	4.	33.	23.	18.	529.
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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	103,136.	130,672.	183,849.	158,517.	183,762.	759,936.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	99.93 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	99.93 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	.07 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	.07 %

19a **33 1/3% support tests - 2018.** 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 - 2017.** 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)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

BLUE STAR SERVICE DOGS, INC.

Employer identification number
27-2228933

Form 990-EZ, Part I, Line 7, Gross Profit from Sales of Inventory:

Income:

1. Gross Receipts	60.
2. Returns and Allowances	0.
3. Line 1 less line 2	60.
4. Cost of Goods Sold (line 13)	17.
5. Gross Profit (line 3 less line 4)	43.

Cost of Goods Sold:

6. Inventory at Beginning of Year	0.
7. Merchandise Purchased	0.
8. Cost of Labor	0.
9. Materials and Supplies	0.
10. Other Costs	17.
11. Add Lines 6 through 10	17.
12. Inventory at End of Year	0.
13. Cost of Goods Sold (line 11 less line 12)	17.

Form 990-EZ, Part I, Line 7b, Other Costs:

Description of Other Costs:	Amount:
Promotion T-Shirts Sold at Event	17.

Form 990-EZ, Part I, Line 8, Other Revenue:

Description of Other Revenue:	Amount:
BANK ACCOUNT INTEREST EARNED	1.
IRS INTEREST RECEIVED ON PAYROLL TAX REFUNDS	17.
Total to Form 990-EZ, line 8	18.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization

BLUE STAR SERVICE DOGS, INC.

Employer identification number

27-2228933

Form 990-EZ, Part I, Line 14, Occupancy, Rent, Utilities, and Maintenance:

Description of Expenses:	Amount:
Depreciation	7,590.
Other Expenses	5,379.
Total to Form 990-EZ, line 14	12,969.

Form 990-EZ, Part I, Line 16, Other Expenses:

Description of Other Expenses:	Amount:
PAYROLL TAXES	8,459.
INSURANCE EXPENSES	4,818.
PROPERTY TAXES	6,050.
LAND CONTRACT INTEREST EXPENSE	17,592.
BSSD CORE PROGRAM EXPENSES	10,739.
PROFESSIONAL DEVELOPMENT, TRAINING, CONFERENCES & MEETINGS	457.
TELEPHONE & INTERNET CHARGES	1,423.
OFFICE SUPPLIES, EQUIPMENT, SOFTWARE, MISC OTHER	1,369.
BANK FEES, FINANCE CHARGES	114.
TRAVEL & MILEAGE REIMBURSEMENTS	1,744.
MEMBERSHIP DUES	160.
MISCELLANEOUS EXPENSES	282.
BUSINESS REGISTRATION FEES	40.
MEAL EXPENSE	493.
PENALTY PAID	541.
FUNDRAISING SOFTWARE	588.
WEB & COMMUNICATION SERVICES	473.
PROMOTIONAL MATERIALS	1,025.
Total to Form 990-EZ, line 16	56,367.

Name of the organization

BLUE STAR SERVICE DOGS, INC.

Employer identification number

27-2228933

Form 990-EZ, Part II, Line 24, Other Assets:

Description	Beg. of Year	End of Year
PREPAID EXPENSES	1,056.	2,616.

Form 990-EZ, Part II, Line 26, Other Liabilities:

Description	Beg. of Year	End of Year
ACCOUNTS PAYABLE	4,703.	406.
CREDIT CARD PAYABLE	669.	0.
ACCRUED PAYROLL TAXES	1,740.	2,526.
LAND CONTRACT	294,930.	291,125.
Total to Form 990-EZ, line 26	302,042.	294,057.

Form 990-EZ, Part III, Primary Exempt Purpose - WE RESCUE SHELTER DOGS, TRAIN THEM IN PRISON TRAINING PROGRAMS, PAIR THEM WITH COMBAT VETERANS DIAGNOSED WITH PTSD OR TBI AND CONTINUE TRAINING TO BE SERVICE DOGS AND QUALIFIED HANDLERS. BY DOING THIS WE ARE RESCUING ONE TO HEAL ANOTHER.

Form 990-EZ, Part III, Line 28, Program Service Accomplishments:

BLUE STAR SERVICE DOGS TRAINED 20 TEAMS IN 2018, GRADUATING 9 TRAINED SERVICE DOGS WITH VETERANS IN NEED, CONTINUING TRAINING OF 6 VETERAN/DOG PAIRS INTO 2019, AND ADOPTED OUT 5 DOGS WHO DID NOT QUALIFY TO BE SERVICE DOGS.

Form 990-EZ, Part III, Line 29, Program Service Accomplishments:

BSSD'S TRAINING AND RENEW (STaR) PROGRAMS HOUSE SELECTED SHELTER DOGS AT PRISONS IN LAPEER AND SAGINAW FOR BASIC OBEDIANCE TRAINING BY VETTED INMATE HANDLERS. BSSD

Name of the organization

BLUE STAR SERVICE DOGS, INC.

Employer identification number

27-2228933

TRAINERS CONDUCT WEEKLY TRAINING SESSIONS AND EVALUATIONS UNTIL THE DOG GRADUATES AND IS PAIRED WITH THEIR CHOSEN VETERAN. THIS PROGRAM INVOLVES 30 HANDLER/INMATES GIVING MOTIVATION TO STRIVE TOWARD COOPERATIVE BEHAVIOR DURING THEIR INCARCERATION, A CALMER AND SAFER ENVIRONMENT FOR THE CORRECTION OFFICERS AND IT PROVIDES HOPE AND PRIDE TO INMATES THAT THEY ARE DOING SOMETHING POSITIVE BY HELPING VETERANS IN THEIR COMMUNITY.

Form 990-EZ, Part III, Line 30, Program Service Accomplishments:

BSSD ADOPTED AN ADDITIONAL TRAINING PROGRAM IN SAGINAW CORRECTIONAL FACILITY WITH VETERAN INMATES TO HOUSE AND TRAIN SHELTER DOGS TO BE PAIRED WITH A BSSD QUALIFIED VETERAN. THIS PROGRAM HAS 14 INMATE PARTICIPANTS, GIVING MOTIVATION FOR COOPERATIVE BEHAVIOR DURING INCARCERATION, A CALMER ENVIRONMENT FOR PRISON EMPLOYEES AND PURPOSE THE PRISONERS ARE PROVIDING A SERVICE TO FELLOW VETERANS IN THEIR COMMUNITY.

Form 990-EZ, Part III Line 31, Other Program Service Accomplishments:

BSSD ALSO PROVIDES A BRING YOUR OWN DOG PROGRAM WHERE OUR QUALIFIED TRAINERS EVALUATE CURRENT COMPANION DOGS OF VETERANS QUALIFIED TO PARTICIPATE IN BSSD TRAINING PROGRAMS, AND TRAINS THEM TO BE SERVICE DOGS.

Form 990-EZ, Part V, Information Regarding Personal Benefit Contracts:

The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract.

The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.

Depreciation and Amortization
(Including Information on Listed Property) **990-EZ**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return BLUE STAR SERVICE DOGS, INC.	Business or activity to which this form relates Form 990-EZ Page 1	Identifying number 27-2228933
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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	1,000,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,500,000.
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 2017 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	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 2019. 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.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	930.
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	6,660.

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 2018	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 2018 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	
	/		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 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 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 instr.	22	7,590.
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, 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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

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.

Table for Section B with 6 main rows (30-36) and 12 columns (a-f) for vehicle types. Includes questions about commuting miles, personal use, and availability.

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.

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No). Includes questions about policy statements and vehicle requirements.

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

Table for Part VI with 6 columns: (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 2018 tax year:

43 Amortization of costs that began before your 2018 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44