4562

Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

➤ Attach to your tax return.

OMB No. 1545-0172

Attachment Sequence No. 67

See separate instructions. Name(s) shown on return

Business or activity to which this form relates

990

Identifying number

TeX Users Group		For	m 990 Pa	age 2		22-2868942
Part I Flection To Expense Certain Tangih	le Property Under Se				art V before y	ou complete Part I.
Part Election To Expense Certain Tangible Property Under Section 179 Note: If you have any listed property, complete Part V b 1 Maximum amount. See instructions for a higher limit for certain businesses						24000.
2 Total cost of section 179 property placed in service (see instructions)						
3 Threshold cost of section 179 property before reduction in limitation						\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-						
5 Dollar limitation for tax year, Subtract line 4 from lin	a 1 If zero or less enter	0- If married filing separately, se	e instructions		5	
6 (a) Description of p		(b) Cost (busi	ness use only)	(c) Elected	cost	
7 Listed property. Enter amount from line	e 29		7			
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7						
9 Tentative deduction. Enter the smaller of line 5 or line 8						
10 Carryover of disallowed deduction from line 13 of your 2001 Form 4562						
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5						
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11						
13 Carryover of disallowed deduction to 2	2003. Add lines 9 a	nd 10, less line 12	▶ 13			
Note: Do not use Part II or Part III below for						
Part II Special Depreciation Allowan	ce and Other Dep	reciation (Do not includ	e listed property	y.)		
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 (see instructions)					15	2726
16 Other depreciation (including ACRS) (see instructions)					16	2786.
Part III MACRS Depreciation (Do not	t include listed pro	perty.) (See instructions.)			
		Section A				
17 MACRS deductions for assets placed	in service in tax ye	ars beginning before 200	,		17	
18 If you are electing under section 168(i)					- I	
year into one or more general asset ac	counts, check here	·				
Section B - Assets		During 2002 Tax Year	Using the Gen	eral Deprecia	ation Syste	m
(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			-	+		
ь 5-year property			1			
c 7-year property			-	-		
d 10-year property	_				-	
e 15-year property	_		-	+	 	
f 20-year property	_		 	-	00	
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	
			lata a Manager	MM 	S/L	tom
Section C - Assets	Placed in Service	During 2002 Tax Year I	Jsing the Alteri	native Depre		COLL
20a Class life			10 11		S/L	
b 12-year			12 yrs.	1 111	S/L S/L	
c 40-year	/		40 yrs.	MM	S/L	
Part IV Summary (See instructions.)						
21 Listed property. Enter amount from lin	ne 28				21	
22 Total. Add amounts from line 12, lines					1 1	
	s 14 through 17, lin	es 19 and 20 in column	(g), and line 21.			2706
Enter here and on the appropriate line	s 14 through 17, lines of your return. Pa	es 19 and 20 in column artnerships and S corpor	(g), and line 21.	r	22	2786.
Enter here and on the appropriate line 23 For assets shown above and placed i portion of the basis attributable to see	s 14 through 17, lines of your return. Pa n service during the	es 19 and 20 in column artnerships and S corpor e current year, enter the	g), and line 21.	r	22	2786.