

## Short Form Return of Organization Exempt From Income Tax

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

**A** For the **2021** calendar year, or tax year beginning **06-01**, 2021, and ending **05-31**, 2022

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>C</b> Name of organization <b>LITTLE THEATRE GROUP OF BUTLER PA</b></p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>ONE HOWARD STREET</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code <b>BUTLER, PA 16001-4301</b></p>	<p><b>D</b> Employer identification number <b>23-7064108</b></p> <p><b>E</b> Telephone number <b>(724) 287-6781</b></p> <p><b>F</b> Group Exemption Number ▶</p>
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**G** Accounting Method:  Cash  Accrual Other (specify) ▶

**H** Check  if the organization is not required to attach Schedule B (Form 990).

**I** Website: ▶ **WWW.BLTGROUP.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 . . . . . ▶ \$ **39,547**

**Part II** **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

	Description	Code	Amount
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	6,430
	<b>2</b> Program service revenue including government fees and contracts . . . . .	<b>2</b>	23,093
	<b>3</b> Membership dues and assessments . . . . .	<b>3</b>	9,915
	<b>4</b> Investment income . . . . .	<b>4</b>	109
	<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) . . . . .	<b>5c</b>	
	<b>6</b> Gaming and fundraising events:		
	<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	
	<b>b</b> Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	
<b>c</b> Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>		
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>		
	<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	
	<b>b</b> Less: cost of goods sold . . . . .	<b>7b</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) . . . . .	<b>7c</b>	
	<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>	
	<b>9</b> Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	<b>9</b>	39,547
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	
	<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b>	
	<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	23,733
	<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>	2,585
	<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b>	26,252
	<b>17</b> Total expenses. Add lines 10 through 16. . . . . ▶	<b>17</b>	52,570
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 9) . . . . .	<b>18</b>	(13,023)
	<b>19</b> 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) . . . . .	<b>19</b>	245,208
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ▶	<b>21</b>	232,185

**Part III** Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	142,591	101,954
23 Land and buildings	148,776	171,221
24 Other assets (describe in Schedule O)	0	0
25 Total assets	291,367	273,175
26 Total liabilities (describe in Schedule O)	46,159	40,990
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	245,208	232,185

**Part III** Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? COMMUNITY STUDY IN DRAMATIC ARTS

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 (4) FULL STAGE PRODUCTIONS OF BROADWAY SHOWS USING COMMUNITY VOLUNTEERS FOR ACTORS, SET, COSTUMING ETC & BOX OFFICE RESERVATIONS AND USHERS: APPROX 300 AUDIENCE: 3490 COVID (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	11,009
29 CHILDRENS THEATRE CLASSES FOLLOWED BY FULL STAGE PERFORMANCES STUDENTS: 43 (AGED 6 TO 17) AUDIENCE: 550 VOLUNTEERS FOR SETS, COSTUMING AND CLASS INSTRUCTION: 25 (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	0
30 SUMMER DRAMATICS YOUTH PRODUCTION STAFFED AND PERFORMED BY STUDENTS AGED 6 THRU 21 MENTORED BY VOLUNTEERS FROM THE THEATRE (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	0
31 Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	11,009

**Part IV** List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
SUSAN COLLAR CHAIRMAN	6.00	0	0	0
DENNIS CASEY VICE CHAIR	4.00	0	0	0
NEDRA CASEY SECRETARY	4.00	0	0	0
BONNIE F CAHILL TREASURER	6.00	0	0	0
SIS FLEMING DIRECTOR	4.00	0	0	0
STEPHANIE KOBIL DIRECTOR	4.00	0	0	0
SUSAN SONTUM DIRECTOR	4.00	0	0	0
PHILIP BALL DIRECTOR	4.00	0	0	0
RIK MEDIC DIRECTOR	4.00	0	0	0
CASEY BOWSER DIRECTOR	4.00	0	0	0
ELIZABETH SMITH DIRECTOR	4.00	0	0	0

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 Schedule O to respond to any question in this Part V

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

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  Yes  No

**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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II 47  Yes  No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48  Yes  No

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a  Yes  No

b If "Yes," was the related organization a section 527 organization? 49b  Yes  No

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/1099-NEC)	(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."

(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**  
 Signature of officer: BONNIE F CAHILL Date: 08-25-2022  
 Type or print name and title: BONNIE F CAHILL, TREASURER

**Paid Preparer Use Only**  
 Print/Type preparer's name: BONNIE F CAHILL Preparer's signature: BONNIE F CAHILL Date: 08-25-2022 Check  if self-employed PTIN: P00997260  
 Firm's name: CAHILL ENTERPRISES INC Firm's EIN:                       
 Firm's address: 1118 SAXONBURG ROAD  
SAXONBURG PA 16056 Phone no.: 724-352-3282

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

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization <b>LITTLE THEATRE GROUP OF BUTLER PA</b>	Employer identification number <b>23-7064108</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	41,467	38,515	30,282	31,918	20,565	162,747
<b>2</b> 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 . . . . .	29,139	33,359	30,704	390	18,873	112,465
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .	70,606	71,874	60,986	32,308	39,438	275,212
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</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 . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						275,212

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 . . . . .	70,606	71,874	60,986	32,308	39,438	275,212
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	114	111	317	178	109	829
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .	114	111	317	178	109	829
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	70,720	71,985	61,303	32,486	39,547	276,041
<b>14 First 5 years.</b> 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**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	99.70 %
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 . . . . .	<b>16</b>	99.73 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	0.00 %
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.00 %

- 19a 33 1/3% support tests - 2021.** 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 - 2020.** 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)**

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 Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization  
**LITTLE THEATRE GROUP OF BUTLER PA**

Employer identification number  
**23-7064108**

**01. Description of other expenses (Part I, line 16)**

Description	Amount
Depreciation from 4562	7,685
DUES & MEMBERSHIPS	923
PRODUCTION COSTS	11,009
ANNUAL MEETING EXPENSE	972
CREDIT PROCESSING FEES	2,913
MEMORIAL LIBRARY BOOKS PURCHASED	129
MORTGAGE INTEREST	1,845
MEMBERSHIP DRIVE	776

**02. Description of total liabilities (Part II, line 26)**

Category	Beginning of Year	End of Year
NEXTEIR BANK MORTGAGE	45,859	40,690
SECURITY DEPOSIT PAYABLE	300	300

# Depreciation and Amortization

(Including Information on Listed Property)

▶ Attach to your tax return.

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

**2021**

Attachment  
 Sequence No. **179**

Name(s) shown on return <b>LITTLE THEATRE GROUP OF BUTLER P</b>	Business or activity to which this form relates <b>FORM 990EZ - 1</b>	Identifying number <b>23-7064108</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) . . . . .	<b>1</b>	
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>	
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>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29 . . . . . <b>7</b>		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .		<b>8</b>
9 Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .		<b>9</b>
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562 . . . . .		<b>10</b>
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .		<b>11</b>
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .		<b>12</b>
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 . . . . .		<b>13</b>

**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. . . . .	<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 (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2021 . . . . .	<b>17</b>	<b>6,915</b>
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 2021 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
18a 3-year property						
b 5-year property						
c 7-year property		2,610	7	HY	200 DB	373
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	#567		39 yrs.	MM	S/L	397
				MM	S/L	

**Section C - Assets Placed in Service During 2021 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 . . . . .	<b>21</b>	
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 . . . . .	<b>22</b>	<b>7,685</b>
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>	