

Form **990-EZ**  
 Department of the Treasury  
 Internal Revenue Service

**Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
 (except black lung benefit trust or private foundation)  
 ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)  
 All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form  
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150  
**2011**  
**Open to Public Inspection**

**A For the 2011 calendar year, or tax year beginning 01-01-2011, and ending 12-31-2011**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization BREVARD ELECTRICAL GROUP NON-JOINT APPRENTICESHIP & TRAINING PROG INC Number and street (or P O box, if mail is not delivered to street address) Room/suite 700 N WICKHAM ROAD SUITE 108 ROOM/SUITE 108 City or town, state or country, and ZIP + 4 MELBOURNE, FL 329358865	<b>D</b> Employer identification number 59-2577488
		<b>E</b> Telephone number (321) 254-0492
		<b>F</b> 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:** N/A

**J Tax-Exempt status** (check only one) —  501(c)(3)  501(c)( 5 ) (insert no )  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 61,680

**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

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	48,774
	<b>3</b> Membership dues and assessments	<b>3</b>	12,375
	<b>4</b> Investment income	<b>4</b>	531
	<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 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	61,680	
Expenses	<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>	18,821
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	2,200
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	10,683
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	
	<b>16</b> Other expenses (describe in Schedule O)	<b>16</b>	17,520
<b>17 Total expenses.</b> Add lines 10 through 16	<b>17</b>	49,224	
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	12,456
	<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>	224,547
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	64
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	237,067

**Part II Balance Sheets**

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

(See the instructions for Part II )

	(A) Beginning of year		(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	208,005	<b>22</b>	220,740
<b>23</b> Land and buildings . . . . .	13,611	<b>23</b>	13,574
<b>24</b> Other assets (describe in Schedule O) . . . . .	3,532	<b>24</b>	3,324
<b>25 Total assets</b> . . . . .	225,148	<b>25</b>	237,638
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .	601	<b>26</b>	571
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	224,547	<b>27</b>	237,067

**Part III Statement of Program Service Accomplishments**

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

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

What is the organization's primary exempt purpose?  
EDUCATION

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

<b>28</b> PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER AS AN ELECTRICAL JOURNEYMAN IN CONJUNCTION WITH A LOCAL COMMUNITY COLLEGE (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>
<b>29</b> PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER AS AN ELECTRICAL JOURNEYMAN IN CONJUNCTION WITH A LOCAL COMMUNITY COLLEGE (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>
<b>30</b> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>
<b>31</b> Other program services (describe in Schedule O) . . . . . (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>
<b>32 Total program service expenses</b> (add lines 28a through 31a) . . . . .	<b>32</b>

**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 address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
MIKE CORNELIUS 700 N WICKHAM RD MELBOURNE, FL 32935	PRESIDENT 5 00	0		
TIM DAVIS 700 N WICKHAM RD MELBOURNE, FL 32935	SECRETARY 5 00	0		
KURT MARCELLO 700 N WICKHAM RD MELBOURNE, FL 32935	TREASURER 5 00	0		

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

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

		Yes	No
<b>33</b>	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		No
<b>34</b>	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)		No
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		
<b>35a</b>	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)?		No
<b>35b</b>	If "Yes" to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O		
<b>35c</b>	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		No
<b>36</b>	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		No
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions	<b>37a</b>	
<b>37b</b>	Did the organization file <b>Form 1120-POL</b> for this year?		No
<b>38a</b>	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?		No
<b>38b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved	<b>38b</b>	
<b>39</b>	<i>Section 501(c)(7) organizations.</i> Enter		
<b>39a</b>	Initiation fees and capital contributions included on line 9	<b>39a</b>	
<b>39b</b>	Gross receipts, included on line 9, for public use of club facilities	<b>39b</b>	
<b>40a</b>	<i>Section 501(c)(3) organizations.</i> Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
<b>40b</b>	<i>Section 501(c)(3) and 501(c)(4) organizations.</i> 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		
<b>40c</b>	<i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
<b>40d</b>	<i>Section 501(c)(3) and 501(c)(4) organizations.</i> Enter amount of tax on line 40c reimbursed by the organization		
<b>40e</b>	<i>All organizations.</i> At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		No
<b>41</b>	List the states with which a copy of this return is filed		
<b>42a</b>	The organization's books are in care of <u>RICHARD PAT MALONEY</u> Telephone no <u>(321) 254-0492</u> 700 N WICKHAM RD SUITE 108 Located at <u>MELBOURNE, FL</u> ZIP + 4 <u>32935</u>		
<b>42b</b>	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)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	Yes	No
<b>42c</b>	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country		No
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year	<b>43</b>	
<b>44a</b>	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ.	Yes	No
<b>44b</b>	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		No
<b>44c</b>	Did the organization receive any payments for indoor tanning services during the year?		No
<b>44d</b>	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
<b>45a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
<b>45b</b>	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
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**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

<b>46</b>		No
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**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.**  
 All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.  
 Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
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**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

**48** Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

**49a** Did the organization make any transfers to an exempt non-charitable related organization?

**49b** If "Yes," was the related organization a section 527 organization?

**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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

**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 address of each independent contractor paid more than \$100,000	(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 ▶ \_\_\_\_\_

**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 the taxpayer) is based on preparer's knowledge.**

<b>Sign Here</b>	***** Signature of officer MIKE CORNELIUS PRESIDENT Type or print name and title
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ BRENT R WENTE      Date 2012-03-09 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ SHEIN & WENTE LLC 2627 W EAU GALLIE BLVD MELBOURNE, FL 329355318

May the IRS discuss this return with the preparer shown above? See instructions ▶ \_\_\_\_\_

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 59-2577488

**Name:** BREVARD ELECTRICAL GROUP NON-JOINT  
APPRENTICESHIP & TRAINING PROG INC

**Form 990-EZ, Special Condition Description:**

**Special Condition Description**

**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 to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2011**

**Open to Public  
Inspection**

Name of the organization  
BREVARD ELECTRICAL GROUP NON-JOINT  
APPRENTICESHIP & TRAINING PROGINC

**Employer identification number**

59-2577488

Identifier	Return Reference	Explanation
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	EXPENSES MEETING EXPENSES 385 TELEPHONE 518 POSTAGE 112 SUPPLIES 250 BANK CHARGES 5 BOOK EXPENSES 4,963 CONTRACT EXPENSES 3,000 DUES AND SUBSCRIPTIONS 200 GRADUATION EXPENSE 2,726 INSURANCE 843 LICENSES AND FEES 61 OFFICE EXPENSE 656 TAXES - OTHER 545 UTILITIES 2,199 CONTINUING EDUCATION 850 NON-INVESTMENT DEPRECIATION 207 TOTAL 17,520
OTHER CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990-EZ, PART I, LINE 20	OTHER INCREASES 64
OTHER ASSETS	FORM 990-EZ, PART II, LINE 24	OFFICE EQUIPMENT 23,432 23,432 LESS ACCUMULATED DEPRECIATION 23,160 23,368 OTHER ASSETS 2,973 2,973 DEPOSITS 287 287 TOTAL 3,532 3,324
OTHER LIABILITIES	FORM 990-EZ, PART II, LINE 26	FEDERAL WITHHOLDING PAYABLE 200 166 FICA TAX PAYABLE 345 328 FEDERAL UNEMPLOYMENT PAYABLE 56 77
ALL OTHER ACCOMPLISHMENT	FORM 990-EZ, PART III, LINE 31	PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER AS AN ELECTRICAL JOURNEY MAN IN CONJUNCTION WITH A LOCAL COMMUNITY COLLEGE

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment Sequence No 179

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number.

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.

Table with 5 rows for Part I calculations: 1 Maximum amount, 2 Total cost, 3 Threshold cost, 4 Reduction in limitation, 5 Dollar limitation.

Table with 13 rows for Part I calculations: 6-13 (a) Description of property, (b) Cost, (c) Elected cost, 7-13 calculations.

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)

Table with 4 rows for Part II: 14 Special depreciation allowance, 15 Property subject to section 168(f)(1) election, 16 Other depreciation.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for Section A: 17 MACRS deductions, 18 Grouping assets.

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification, (b) Month/year, (c) Basis, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

Table with 5 rows for Section C: 20a Class life, b 12-year, c 40-year.

Part IV Summary (see instructions)

Table with 3 rows for Part IV: 21 Listed property, 22 Total, 23 Section 263A costs.

**Part V Listed Property** (Include automobiles, certain other vehicles, 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

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 (see instructions) **25**

**26** Property used more than 50% in a qualified business use

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use

		%			S/L -		
		%			S/L -		
		%			S/L -		

**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 columns (a) through (f) for Vehicle 1 through 6. Rows include 30-33 (miles driven) and 34-36 (availability and use questions).

**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).

Table for Section C with columns Yes/No. Rows include 37-41 (policy and use questions).

**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**

Table for Section VI with 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 2011 tax year (see instructions)

**43** Amortization of costs that began before your 2011 tax year **43**

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



Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment Sequence No 179

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number.

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.

Table with 5 rows for Part I calculations: 1 Maximum amount, 2 Total cost, 3 Threshold cost, 4 Reduction in limitation, 5 Dollar limitation.

Table with 13 rows for Part I calculations: 6-13 (a) Description of property, (b) Cost, (c) Elected cost, 7-13 calculations.

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)

Table with 4 rows for Part II calculations: 14-16.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for Section A: 17 MACRS deductions, 18 Grouping assets.

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification, (b) Month/year, (c) Basis, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

Table with 5 rows for Section C: 20a Class life, 20b 12-year, 20c 40-year.

Part IV Summary (see instructions)

Table with 3 rows for Part IV: 21 Listed property, 22 Total, 23 Section 263A costs.

**Part V Listed Property** (Include automobiles, certain other vehicles, 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

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 (see instructions) **25**

**26** Property used more than 50% in a qualified business use

**27** Property used 50% or less in a qualified business use

**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 columns (a) through (f) for Vehicle 1 through 6. Rows include 30-33 (miles driven) and 34-36 (availability and 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).

Table for Section C with columns Yes/No. Rows include 37-41 regarding policy statements and requirements.

**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**

Table for Section VI with 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 2011 tax year (see instructions)

**43** Amortization of costs that began before your 2011 tax year **43**

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

## TY 2011 Compensation Explanation

**Name:** BREVARD ELECTRICAL GROUP NON-JOINT  
 APPRENTICESHIP & TRAINING PROGINC

**EIN:** 59-2577488

Person Name	Explanation
MIKE CORNELIUS	
TIM DAVIS	
KURT MARCELLO	