

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

**2000**

Attachment  
 Sequence No. 67

▶ See separate instructions. ▶ Attach this form to your return.

Name(s) shown on return

**INTERNET CORPORATION FOR ASSIGNED NAMES  
 AND NUMBERS**

Business or activity to which this form relates

Identifying number

FORM 990 PAGE 2

95-4712218

**Part I Election To Expense Certain Tangible Property (Section 179)** Note: If you have any "listed property," complete Part V before you complete Part I.)

1	Maximum dollar limitation. If an enterprise zone business, see instructions	1	20,000.
2	Total cost of section 179 property placed in service. See instructions	2	198,870.
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	20,000.

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter amount from line 27	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 1999	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	20,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

**Part II MACRS Depreciation For Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)**

**Section A - General Asset Account Election**

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

**Section B - General Depreciation System (GDS) (See instructions.)**

15 a	(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
b	3-year property						
c	5-year property		171,571.	5 YR	MQ	200DB	34,314.
d	7-year property		27,299.	7 YR	MQ	200DB	3,901.
e	10-year property						
f	15-year property						
g	20-year property						
h	25-year property			25 yrs.		S/L	
i	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
	Nonresidential real property	/	311,185.	39 yrs.	MM	S/L	1,630.
		/			MM	S/L	

**Section C - Alternative Depreciation System (ADS) (See instructions.)**

16 a	Class life						
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

**Part III Other Depreciation (Do not include listed property.) (See instructions.)**

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	48,398.
18	Property subject to section 168(f)(1) election	18	
19	ACRS and other depreciation	19	

**Part IV Summary (See instructions.)**

20	Listed property. Enter amount from line 26	20	
21	Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	21	88,243.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

LHA For Paperwork Reduction Act Notice, see the separate instructions.

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, 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 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed?  Yes  No 23b 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
24 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
25 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

26 Add amounts in column (h). Enter the total here and on line 20, page 1 ..... 26

27 Add amounts in column (i). Enter the total here and on line 7, page 1 ..... 27

**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		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
28 Total business/investment miles driven during the year (DO NOT include commuting miles) .....												
29 Total commuting miles driven during the year .....												
30 Total other personal (noncommuting) miles driven .....												
31 Total miles driven during the year. Add lines 28 through 30 .....												
32 Was the vehicle available for personal use during off-duty hours? .....												
33 Was the vehicle used primarily by a more than 5% owner or related person? .....												
34 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 are not more than 5% owners or related persons.

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
37 Do you treat all use of vehicles by employees as personal use? .....		
38 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? .....		
39 Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not 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
40 Amortization of costs that begins during your 2000 tax year:					
	:	:			
41 Amortization of costs that began before 2000 .....					
42 Total. Add amounts in column (f). See instructions for where to report .....					41
					42