

mailed 3/16/10

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0687

2008

Open to Public Inspection
for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

For calendar year 2008 or other tax year beginning June 1st, 2008, and
ending May 31st, 20 09 . ▶ See separate instructions.

- A Check box if address changed
- B Exempt under section
 - 501(c)(3)
 - 408(e) 220(e)
 - 408A 530(a)
 - 529(a)

Name of organization (Check box if name changed and see instructions.)
St. Olaf College

Number, street, and room or suite no. If a P.O. box, see page 9 of instructions.
1520 St. Olaf Ave

City or town, state, and ZIP code
Northfield, MN 55057

D Employer identification number
(Employees' trust, see instructions for Block D on page 9.)
41 : 0693979

E Unrelated business activity codes
(See instructions for Block E on page 9.)
721110 : 517000

C Book value of all assets at end of year
400,172,256

F Group exemption number (See instructions for Block F on page 9.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **Partnership Investments, Conferences, Telecom**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **Alan J. Norton** Telephone number ▶ (**507**) **786-3018**

Part I Unrelated Trade or Business Income		(A) Income		(B) Expenses		(C) Net	
1a	Gross receipts or sales	1,096,561	19				
b	Less returns and allowances						
c Balance ▶		1c	1,096,561	19			
2	Cost of goods sold (Schedule A, line 7)	2	170,682	71			
3	Gross profit. Subtract line 2 from line 1c	3	925,878	48		925,878	48
4a	Capital gain net income (attach Schedule D)	4a	0	00		0	00
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b					
c	Capital loss deduction for trusts	4c					
5	Income (loss) from partnerships and S corporations (attach statement)	5	-529,472	07		-529,472	07
6	Rent income (Schedule C)	6	37,067	99	5,699	98	31,368
7	Unrelated debt-financed income (Schedule E)	7					
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8					
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9					
10	Exploited exempt activity income (Schedule I)	10					
11	Advertising income (Schedule J)	11					
12	Other income (See page 11 of the instructions; attach schedule.)	12					
13	Total. Combine lines 3 through 12	13	433,474	40	5,699	98	427,774

Part II Deductions Not Taken Elsewhere (See page 11 of the instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14					
15	Salaries and wages	15		328,180			34
16	Repairs and maintenance	16		188,539			59
17	Bad debts	17		9,000			00
18	Interest (attach schedule)	18		37,507			30
19	Taxes and licenses	19					
20	Charitable contributions (See page 13 of the instructions for limitation rules.)	20					
21	Depreciation (attach Form 4562)	21		192,462	00		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a				22b	192,462
23	Depletion	23					
24	Contributions to deferred compensation plans	24					
25	Employee benefit programs	25		104,244			42
26	Excess exempt expenses (Schedule I)	26					
27	Excess readership costs (Schedule J)	27					
28	Other deductions (attach schedule)	28		383,380			00
29	Total deductions. Add lines 14 through 28	29		1,243,313			65
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		-815,539			23
31	Net operating loss deduction (limited to the amount on line 30)	31					
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		-815,539			23
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	33					
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		-815,539			23

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here **See instructions** and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____

c Income tax on the amount on line 34 **35c** 0 00

36 Trusts Taxable at Trust Rates. See instructions for tax computation on page 16. Income tax on the amount on line 34 from: Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax. See page 16 of the instructions **37**

38 Alternative minimum tax **38**

39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies **39** 0 00

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a**

40b Other credits (see page 17 of the instructions) **40b**

40c General business credit. Attach Form 3800 **40c**

40d Credit for prior year minimum tax (attach Form 8801 or 8827) **40d**

40e **Total credits.** Add lines 40a through 40d **40e** 0 00

41 Subtract line 40e from line 39 **41** 0 00

42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) **42**

43 Total tax. Add lines 41 and 42 **43** 0 00

44a Payments: A 2007 overpayment credited to 2008 **44a** 26,182 87

44b 2008 estimated tax payments **44b** 0 00

44c Tax deposited with Form 8868 **44c**

44d Foreign organizations: Tax paid or withheld at source (see instructions) **44d**

44e Backup withholding (see instructions) **44e**

44f Other credits and payments: Form 2439 _____
 Form 4136 _____ Other _____ **Total** **44f**

45 Total payments. Add lines 44a through 44f **45** 26,182 87

46 Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached **46**

47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed **47** 0 00

48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48** 26,182 87

49 Enter the amount of line 48 you want: **Credited to 2009 estimated tax** 26,182 **87 Refunded** **49**

Part V Statements Regarding Certain Activities and Other Information (see instructions on page 18)

1 At any time during the 2008 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **Grand Cayman, Norway** **Yes** **No**

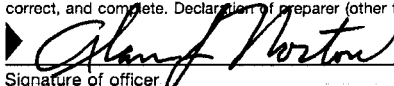
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file. **Yes** **No**

3 Enter the amount of tax-exempt interest received or accrued during the tax year **\$ 0.00** **Yes** **No**

Schedule A—Cost of Goods Sold. Enter method of inventory valuation **Lower of Cost or Market**

1 Inventory at beginning of year	1	0	00	6 Inventory at end of year	6	0	00
2 Purchases	2	170,682	71	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	170,682	71
3 Cost of labor	3	0	00	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
4a Additional section 263A costs (attach schedule)	4a	0	00				
b Other costs (attach schedule)	4b	0	00				
5 Total. Add lines 1 through 4b	5	170,682	71				

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here  **3/16/10** **Vice President & Treasurer**

Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions on page 19)

1 Description of property

(1) **Radio Tower**

(2) **Water Tower**

(3)

(4)

2 Rent received or accrued

		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)	
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)		
(1) 32,157.14		See Schedule 4	\$5,711.72
(2) 4,910.85		See Schedule 5	\$-11.74
(3)			
(4)			
Total	Total		

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **37,067.99** **(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) **5,699.98**

Schedule E—Unrelated Debt-Financed Income (see instructions on page 19)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).

Total dividends-received deductions included in column 8

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions on page 20)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).

Totals

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions on page 21)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions on page 21)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

Schedule J—Advertising Income (see instructions on page 21)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions on page 22)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total. Enter here and on page 1, Part II, line 14			

SCHEDULE 1
2008
St. Olaf College
41-0693979

IRS FORM 990-T, Line 5, Income (loss) from partnerships and S corporations

Partnership	Total St. Olaf UBTI
EnCap Energy VII	(323,914.00)
Metro RE II	3,247.00
Metro RE VI	(177.00)
Park Street PE VI	(10,779.00)
Park Street PE VII	(6,809.00)
Park Street PE VIII	(4,409.00)
Piper Jaffrey VC II	(960.75)
Piper Jaffrey LBO III	(3,088.00)
Piper Jaffrey VC IV	(80,093.98)
Piper Jaffrey CT IV	(27,389.96)
Port Advisors PE II	9,128.00
Willow Creek	(84,226.37)
	<u>(529,472.07)</u>

*These partnerships issue St. Olaf a Form K-1.
The K-1 directly discloses the UBTI amount.
However, the gross amount and deductions are not
consistently reported. Therefore, it was deemed
appropriate to report the net UBTI figure on this
schedule.

SCHEDULE 2
2008
St. Olaf College
41-0693979

990T, Line 18, Interest Expenses

Conference Interest Expense

Interest Expense Related to Summer Conferneces Debt Financed Halls
Ytterboe Hall \$231,786.03

Total Annual Bednight Capacity in Debt Financed Halls
Ytterboe Hall 146,730

Unrelated Conference Bednights in Debt Financed Halls
Ytterboe Hall 2,985.00

Unrelated Conference Bednights in all Residence Halls

Ellingson	2260
Hillboe	1285
Kittelsby	480
Larson	700
Ytterboe	2985
Total	7710

Calculation of Unrelated Conferences Interest Expense
($\$280,643.20 / 146,730 \times 7,385$) \$4,715.34

Calcualtion of Unrelated Conference Interest Expense per Bednight
($\$14,124.92 / 7,385$) \$0.6116

Schedule 1

Imputed Interest on cash used by Telecom CLEC

Investment in CLEC	\$1,275,045.31
Cash Deficit FY2009	\$644,442.00
Total Cash Usage	<u>\$1,919,487.31</u>
Average Interest Rate earned on institution's cash	1.7084%
Imputed Interest Charge	<u>\$32,791.96</u>

Total Interest - To Line 18 \$37,507.30

SCHEDULE 3
2008
St. Olaf College
41-0693979

IRS Form 990T -- Part II, Line 28 Other Deductions

<u>Activity</u>	<u>Amount</u>
Administrative Support	\$72,938.97
Summer Conferences Direct Expenses	\$345,002.35
Telecom CLEC Direct Expenses	\$825,371.76
Total - To Line 28	<u><u>\$1,243,313.09</u></u>

SCHEDULE 4
2008
St. Olaf College
41-0693979

IRS FORM 990-T, SCHEDULE C, PART 3, LINE 1 DIRECTLY CONNECTED DEDUCTIONS

Radio Tower Leases

	<u>Amount</u>
Depreciation	\$1,856.78
Direct Expenses	\$3,854.94
Total Other Deductions	<u>\$5,711.72</u>

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SCHEDULE 5
2008
St. Olaf College
41-0693979

IRS FORM 990-T, SCHEDULE C, PART 3, LINE 2 DIRECTLY CONNECTED DEDUCTIONS

Water Tower Lease

	<u>Amount</u>
Depreciation	\$268.51
Direct Expenses	-\$280.25
Total Other Deductions	<u><u>-\$11.74</u></u>

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return
St. Olaf College

Business or activity to which this form relates

Form **990-T**

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2008

Attachment
Sequence No. **67**

Identifying number
41-0693979

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 the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
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 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
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 2009. Add lines 9 and 10, less line 12	13	

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.) (See instructions.)

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	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	167,744.
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		

Section B - Assets Placed in Service During 2008 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		9,375.	5	HY	200DB	1,747.
c 7-year property						
d 10-year property						
e 15-year property		141,718.	15	HY	150DB	7,086.
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	Various	7,776.	39 yrs	MM	S/L	100.
				MM	S/L	

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	15,785.
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	22	192,462.
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	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 06/12/08

Form **4562** (2008)

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** 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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	
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:									
2004 Windsta	6/01/07	100.0	6,716.	6,716.	5.0	200DB HY	2,322.		
2008 Chrysler	7/31/08	100.0	26,717.	26,717.	5.0	200DB HY	3,463.		
2008 Ford F4	6/15/07	100.0	28,921.	28,921.	5.0	200DB HY	10,000.		
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								15,785.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								0.	

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 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 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 (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

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

(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 2008 tax year (see instructions):					
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

