

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

1999

Department of the Treasury
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

This Form is Open
to Public Inspection

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1999 calendar year, OR tax year period beginning **JUN 1, 1999** and ending **MAY 31, 2000**

B Check it:

Change of address
 Initial return
 Final return
 Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
MULTIDISCIPLINARY ASSOCIATION FOR PSYCHEDELIC STUDIES, INC.

D Employer identification number
59-2751953

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
C/O P.O. BOX 3319

E Telephone number
(941) 924-6277

City or town, state or country, and ZIP+4
SARASOTA, FL 34230

F Check if exemption application is pending

G Type of organization → Exempt under 501(c) (**3**) (insert number) OR section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No

(b) If "Yes," enter the number of affiliates for which this return is filed: **0**

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) _____

J Accounting method: Cash Accrual Other (specify) _____

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	552,819.77		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 370,694.17 noncash \$ 182,125.60)		STMT 1		1d 552,819.77
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			7,286.91
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			
	5 Dividends and interest from securities	5			23,443.58
	6 a Gross rents	6a			
	b Less: rental expenses	6b			
c Net rental income or (loss) (subtract line 6b from line 6a)	6c				
7 Other investment income (describe UNREALIZED LOSSES ON SECURITIES)	7			<25,426.01>	
8 a Gross amount from sale of assets other than inventory	(A) Securities	8a	209,006.94		
	(B) Other	8b	211,951.63		
	Less: cost or other basis and sales expenses	8c	<2,944.69>		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))		STMT 2		<2,944.69>
Expenses	9 Special events and activities (attach schedule)				
	a Gross revenue (not including \$ _____ of contributions reported on line 9a)	9a			
	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10 a Gross sales (including less returns and allowances)	10a			
	b Less: cost of goods sold	10b			
	c Gross (or net) loss from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
	11 Other revenue (from Part VII, line 103)	11			
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			555,179.56
	Net Assets	13 Program services (from line 44, column (B))	13		
14 Management and general (from line 44, column (C))		14			97,457.14
15 Fundraising (from line 44, column (D))		15			3,616.65
16 Payments to affiliates (attach schedule)		16			
17 Total expenses (add lines 16 and 44, column (A))		17			535,584.36
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			19,595.20	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			359,827.62	
20 Other changes in net assets or fund balances (attach explanation)	20			0.00	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			379,422.82	

RECEIVED
ARR 1 8 2000
SECRET

SCANNED MAY 03 01

**MULTIDISCIPLINARY ASSOCIATION FOR
PSYCHEDELIC STUDIES, INC.**

Form 990 (1999)

59-2751953

Page 2

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
cash \$ _____ noncash \$ _____	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25	91,767.76	55,000.00	36,767.76
26 Other salaries and wages	26			0.00
27 Pension plan contributions	27			
28 Other employee benefits	28	16,720.67	10,032.41	6,688.26
29 Payroll taxes	29	10,407.09	6,244.26	4,162.83
30 Professional fundraising fees	30			
31 Accounting fees	31	1,750.00		1,750.00
32 Legal fees	32			
33 Supplies	33	3,025.47		3,025.47
34 Telephone	34	9,068.18		9,068.18
35 Postage and shipping	35	7,986.40		7,986.40
36 Occupancy	36	6,799.31		6,799.31
37 Equipment rental and maintenance	37			
38 Printing and publications	38	84,355.21	84,355.21	
39 Travel	39	8,925.84		8,925.84
40 Conferences, conventions, and meetings	40	3,745.00		3,745.00
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42	3,588.67		3,588.67
43 Other expenses (itemize):				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 3	43e	287,444.76	278,878.69	4,949.42
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	535,584.36	434,510.57	97,457.14
				3,616.65

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? MEDICAL RESEARCH AND EDUCATION	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a SEE STATEMENT 4	
(Grants and allocations \$ _____)	100,671.80
b FUNDED AN INTERNATIONAL CONFERENCE ON THE CLINICAL USE OF MDMA, THAT TOOK PLACE IN ISRAEL ON AUGUST 31 - SEPT. 1, 1999. BRINGING TOGETHER SCIENTISTS FROM 7 COUNTRIES	
(Grants and allocations \$ _____)	60,972.04
c SUPPORTED THE DEVELOPMENT OF ALCHEMIND, A NON-PROFIT ORGANIZATION FOCUSED ON EDUCATING THE PUBLIC ABOUT LEGAL ISSUES RELATED TO PSYCHEDELICS	
(Grants and allocations \$ _____)	25,760.80
d SUPPORTED THE DEVELOPMENT OF THE EROWID WEBSITE, THE MOST POPULAR SOURCE ON THE INTERNET FOR DRUG-RELATED INFORMATION	
(Grants and allocations \$ _____)	28,852.02
e Other program services (attach schedule) STATEMENT 5	(Grants and allocations \$ _____) 218,253.91
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	434,510.57

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	73,106.82	46 70,063.01
	47 a Accounts receivable	47a	47c
	b Less: allowance for doubtful accounts	47b	47c
	48 a Pledges receivable	48a	48c
	b Less: allowance for doubtful accounts	48b	48c
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	51c
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54 Investments - securities STMT 6	255,594.81	54 258,056.93
	55 a Investments - land, buildings, and equipment basis	55a 40,000.00	55c
b Less: accumulated depreciation	55b 23,000.00	55c 40,000.00	
56 Investments - other		56	
57 a Land, buildings, and equipment: basis	57a 23,261.83	57c	
b Less: accumulated depreciation STMT 7	57b 11,958.95	57c 8,125.99	
58 Other assets (describe)		58 0.00	
59 Total assets (add lines 45 through 58) (must equal line 74)	359,827.62	59 379,422.82	
Liabilities	60 Accounts payable and accrued expenses		60
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe)		65
66 Total liabilities (add lines 60 through 65)	0.00	66 0.00	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted		67
	68 Temporarily restricted		68
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds	0.00	70 0.00
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.00	71 0.00
	72 Retained earnings, endowment, accumulated income, or other funds	359,827.62	72 379,422.82
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	359,827.62	73 379,422.82
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	359,827.62	74 379,422.82

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(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
RICHARD DOBLIN 3 FRANCIS STREET BELMONT, MA 02478	PRESIDENT			
MARYBETH HOME 154 GLENWOOD AVENUE SARASOTA, FL	VICE-PRESIDENT	36,000.00	0.00	0.00
ED BARKER 1859 UNIVERSITY PLACE SARASOTA, FL 34235-9038	SECRETARY	0.00	0.00	0.00
SYLVIA THYSSEN 2105 ROBINSON AVENUE SARASOTA, FL 34232	NETWORKS COORDINATOR	33,644.80	0.00	0.00
CARLA HIGDON 2105 ROBINSON AVENUE SARASOTA, FL. 34232	PROJECTS COORDINATOR	22,122.96	0.00	0.00

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. Yes No

Part VI Other Information

Yes No

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement:	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0.00	
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III.)	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h		
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.00</u> ; section 4912 <u>0.00</u> ; section 4955 <u>0.00</u>			
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.00	
d	Enter: Amount of tax in 89c, above, reimbursed by the organization		0.00	
90 a	List the states with which a copy of this return is filed		N/A	
b	Number of employees employed in the pay period that includes March 12, 1999	90b		4

91 The books are in care of **RICHARD DOBLIN** Telephone no **617/484-9509**
 Located at **3 FRANCIS STREET, BELMONT, MA.** ZIP +4 **02478**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041-Check here
 and enter the amount of tax-exempt interest received or accrued during the tax year **92** N/A

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
(a) BOOKS & TAPES SALES					7,286.91
(b)					
(c)					
(d)					
(e)					
(f) Medicare/Medicaid payments					
(g) Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities		23,443.58			
97 Net rental income or (loss) from real estate:					
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					<25,426.01>
100 Gain or (loss) from sales of assets other than inventory					<2,944.69>
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		23,443.58		0.00	<21,083.79>
105 TOTAL (add line 104, columns (B), (D), and (E))					2,359.79

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SALE OF EDUCATIONAL MATERIALS TO MEMBERS

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			
	%			

accompanying schedules and statements, and to the best of my knowledge and belief, it is true, all information of which preparer has any knowledge. (Important: See General Instruction U.)

1/10/01 Richard Dublin, President
Type or print name and title

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

1999

Department of the Treasury
Internal Revenue Service

Supplementary Information

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the organization **MULTIDISCIPLINARY ASSOCIATION FOR
PSYCHEDELIC STUDIES, INC.** Employer identification number
59 2751953

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(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
NONE				
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

LHA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990) 1999

Part III Statements About Activities

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 3. Does the organization make grants for scholarships, fellowships, student loans, etc.? 4. Do you have a section 403(b) annuity plan for your employees?

Part IV Reason for Non-Private Foundation Status (See instructions.)

- The organization is not a private foundation because it is: (Please check only ONE applicable box.)
5 [] A church, convention of churches, or association of churches.
6 [] A school.
7 [] A hospital or a cooperative hospital service organization.
8 [] A Federal, state, or local government or governmental unit.
9 [] A medical research organization operated in conjunction with a hospital.
10 [] An organization operated for the benefit of a college or university owned or operated by a governmental unit.
11a [] An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
11b [] A community trust.
12 [X] 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 charitable, etc., functions...
13 [] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3).)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above. Row 1: (a) [], (b) []

14 [] An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)

MULTIDISCIPLINARY ASSOCIATION FOR
PSYCHEDELIC STUDIES, INC.

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting.
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)		206,754.19	540,100.62	197,842.30	944,697.11
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose				2,400.00	2,400.00
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975		19,226.48			19,226.48
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0.00	225,980.67	540,100.62	200,242.30	966,323.59
24 Line 23 minus line 17		225,980.67	540,100.62	197,842.30	963,923.59
25 Enter 1% of line 23		2,259.81	5,401.01	2,002.42	
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. (1998) 0.00 (1997) 0.00 (1996) 0.00 (1995) 0.00					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (1998) 0.00 (1997) 0.00 (1996) 0.00 (1995) 0.00					
c Add: Amounts from column (e) for lines: 15 944,697.11 16 _____ 17 2,400.00 20 _____ 21 _____					27c 947,097.11
d Add: Line 27a total 0.00 and line 27b total 0.00					27d 0.00
e Public support (line 27c, total minus line 27d total)					27e 947,097.11
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			966,323.59		27f 966,323.59
g Public support percentage (line 27e (numerator) divided by line 27f, (denominator))					27g 98.0103%
h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator))					27h 1.9897%

28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

NONE

Part V Private School Questionnaire

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended?		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Schedule A (Form 990) 1999

Part VI-A Lobbying Expenditures by Electing Public Charities

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

- Check here a If the organization belongs to an affiliated group.
 Check here b If you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -		
	The lobbying nontaxable amount is -		
	Not over \$500,000 20% of the amount on line 40	41	
	Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	
45	Lobbying nontaxable amount				0.00
46	Lobbying ceiling amount (150% of line 45(e))				0.00
47	Total lobbying expenditures				0.00
48	Grassroots nontaxable amount				0.00
49	Grassroots ceiling amount (150% of line 48(e))				0.00
50	Grassroots lobbying expenditures				0.00

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
	a Volunteers		
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			0.00

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

Table with 2 columns: Yes, No. Rows include 51a(i) Cash, a(ii) Other assets, b(i) Sales of assets, b(ii) Purchases of assets, b(iii) Rental of facilities, b(iv) Reimbursement arrangements, b(v) Loans or loan guarantees, b(vi) Performance of services, and c Sharing of facilities.

- (i) Cash
(ii) Other assets
b Other transactions:
(i) Sales of assets to a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities or equipment
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

N/A

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X) No

b If "Yes," complete the following schedule N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

FORM 990

CASH CONTRIBUTIONS OF \$5000 OR MORE
INCLUDED ON PART I, LINE 1D

STATEMENT 1

*** NOT OPEN TO PUBLIC INSPECTION ***

CONTRIBUTOR'S NAME

CONTRIBUTOR'S ADDRESS

AMOUNT

78,480.00

26,000.00

25,000.00

24,400.00

10,000.00

10,000.00

7,000.00

5,273.45

5,086.25

5,000.00

93,285.90

22,000.00

20,000.00

7,000.00

Asset Number	Description of property					Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
	Date placed in service	Method/IRC sec.	Life or rate	Line No.					
	MACHINERY & EQUIPMENT								
1	OFFICE EQUIPMENT								
	123196	200DB	5.00	17	614.54		437.55	70.80	
2	COMPUTER EQUIPMENT								
	123196	200DB	5.00	17	6,109.47		4,349.95	703.81	
3	OFFICE EQUIPMENT								
	111597	200DB	5.00	17	1,161.48		603.97	223.00	
4	COMPUTER EQUIPMENT								
	111597	200DB	5.00	17	3,927.02		2,042.05	753.99	
5	OFFICE EQUIPMENT								
	120198	200DB	5.00	17	685.24		137.05	219.28	
6	COMPUTER EQUIPMENT								
	120198	200DB	5.00	17	74.94		14.99	23.98	
7	CAR								
	120198	200DB	5.00	17	3,923.58		784.72	1,255.54	
	** 990 PAGE 2 TOTAL MACHINERY & EQUIPMENT								
					16,496.27	0.00	8,370.28	3,250.40	
	MANAGEMENT AND GENERAL								
8	OFFICE EQUIPMENT								
	053000	200DB	5.00	15B	2,817.10			140.85	
9	COMPUTER EQUIPMENT								
	053000	200DB	5.00	15B	3,948.46			197.42	
	** 990 PAGE 2 TOTAL MANAGEMENT AND GENERAL								
					6,765.56	0.00	0.00	338.27	
	** GRAND TOTAL 990 PAGE 2 DEPRECIATION								
					23,261.83	0.00	8,370.28	3,588.67	

FORM 990	GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES			STATEMENT	2
DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)	
ZIONS - 903 SHS	39,718.67	36,656.16	0.00	3,062.51	
FREEPORT-MCMORAN - 216 SHS	4,934.08	5,086.25	0.00	<152.17>	
ZIONS BANCORP - 91 SHS	5,018.82	4,578.43	0.00	440.39	
ZIONS BANCORP - 181 SHS	7,700.74	9,106.56	0.00	<1,405.82>	
ZIOS BANCORP - 361 SHS	19,476.35	19,313.50	0.00	162.85	
DUN/BRAD. - 170 SHS	5,273.45	5,273.45	0.00	0.00	
RED HAT - 872 SHS	73,555.54	78,480.00	0.00	<4,924.46>	
ZION BANCORP - 100 SHS	4,287.85	5,031.25	0.00	<743.40>	
ZION BANCORP - 465 SHS	18,505.19	18,600.00	0.00	<94.81>	
ZIONS - 320 SHS	20,400.00	19,672.34	0.00	727.66	
ZIONS - 159 SHS	10,136.25	10,153.69	0.00	<17.44>	
TO FORM 990, PART I, LINE 8	209,006.94	211,951.63	0.00	<2,944.69>	

FORM 990	OTHER EXPENSES			STATEMENT	3
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
BOOKS AND TAPES FOR ORDER	341.18		341.18		
NON-ACCOUNTING PROFESSIONAL SRVCS	3,273.09		3,273.09		
BANK FEES	1,335.15		1,335.15		
RESEARCH PROJECTS	75,200.60	75,200.60			
EDUCATIONAL PROJECTS	203,678.09	203,678.09			
FUNDRAISING	3,616.65			3,616.65	
TOTAL TO FM 990, LN 43	287,444.76	278,878.69	4,949.42	3,616.65	

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	4
----------	--	-----------	---

DESCRIPTION OF PROGRAM SERVICE ONE

FUNDED THE DEVELOPMENT OF DANCESAFE, A NATIONAL NON-PROFIT HARM REDUCTION ORG. FOCUSING ON THE RAVE COMMUNITY. SUPPORT THE ESTAB. OF ITS NATIONAL OFFICE AND LOCAL CHAPTERS, WEBSITE AND THE WRITING & PRINTING OF EDUCATIONAL MATERIALS

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A		100,671.80

FORM 990	OTHER PROGRAM SERVICES	STATEMENT	5
----------	------------------------	-----------	---

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
-FUNDED A REVIEW OF THE ENTIRE PEER-REVIEWED SCIENTIFIC LITERATURE ON MDMA AS PART OF PREPARATION FOR SUBMISSION BY DR. CHARLES GROB, HARBOR-UCLA MEDICAL CENTER, OF A PROTOCOL TO FDA TO STUDY MDMA IN THE TREATMENT OF DEPRESSION IN CANCER PATIENTS		19,927.70
- SPONSORED AN ANALYSIS BY A DEA-LICENSED LABORATORY OF SAMPLES OF MDMA SUBMITTED FROM AROUND THE COUNTRY		14,000.00
- SUPPORTED THE WORLD'S FIRST GOVERNMENT-APPROVED SCIENTIFIC STUDY OF THE THERAPEUTIC USE OF MDMA, EXPLORING MDMA THERAPY IN WOMEN SURVIVORS OF SEXUAL ASSAULT WITH POST-TRAUMATIC STRESS DISORDER (PTSD), AT THE UNIVERSITY AUTONOMA DE MADRID, SPAIN		13,729.70
- SUPPORTED THE WRITING OF SEVERAL SCIENTIFIC PAPERS ON RESEARCH WITH MDMA THAT TOOK PLACE AT THE UNIVERSITY OF ZURICH, SWITZERLAND, UNDER THE DIRECTION OF ALEX GAMMA, PH.D.		11,000.00
- PAID FOR THE PRODUCTION OF 1 GRAM OF PSILOCYBIN AT A DEA-LICENSED LAB FOR AN FDA-APPROVED PILOT STUDY AT THE UNIVERSITY OF ARIZONA, TUCSON INTO THE USE OF PSILOCYBIN IN THE TREATMENT OF PATIENTS OBSESSIVE-COMPULSIVE DISORDER (OCD)		10,527.00
- FUNDED A FOLLOW-UP STUDY BY NICOLE MAALSTE AND HANS OSSEBAARD, UTRECHT		

UNIVERSITY, INTO DR. JAN BASTIAANS' USE OF LSD-ASSISTED PSYCHOTHERAPY IN THE TREATMENT OF CONCENTRATION CAMP SURVIVORS	2,500.00
- SUPPORTED THE EFFORTS OF DR. ETHAN RUSSO TO INITIATE HIS FDA-APPROVED STUDY OF THE USE OF MARIJUANA IN PATIENTS WITH TREATMENT-RESISTANT MIGRAINE HEADACHES	2,000.00
- SUPPORT THE GATHERING OF FOLLOW-UP DATA FROM DR. KRUPITSKY'S 3 YEAR STUDY OF THE USE OF THE KETAMINE-ASSISTED PSYCHOTHERAPY IN THE TREATMENT OF HEROIN ADDICTION, ST. PETERSBURG REGIONAL CENTER FOR ALCHOLOISM AND DRUG ADDICTION THERAPY	1,100.00
- SUPPORTED THE RESEARCH AT TAKIWASI INSTITUTE IN TARAPOTO, PERU INTO THE USE OF AYAHUASCA TO TREAT PATIENTS WITH SUBSTANCE ABUSE DISORDERS	400.00
- OBTAINED DATA FROM FDA ON THE APPROVAL OF ZOLIFT FOR PTSD TO AID IN THE EFFORTS OF DR. MOSHE KOTLER, BEN-GURION U. OF THE NEGEV, TO DESIGN AND OBTAIN APPROVAL FOR A PILOT STUDY INTO THE USE OF MDMA IN THE TREATMENT OF PATIENTS WITH POST-TRAUMATIC STRESS DISORDER	16.20
- NEWSLETTER: PUBLISHED 12,500 COPIES OF THE MAPS BULLETIN, WHICH HAS BEEN GETTING LONGER AND WIDELY PRAISED	23,875.59
- SUPPORTED THE EFFORTS OF DR. RICK STRASSMAN TO WRITE A BOOK REVIEWING HIS EXPERIENCE CONDUCTED FDA-APPROVED RESEARCH WITH DMT	18,000.00
- HELPED SUPPORT THE ORENDA CONFERENCE ON THERAPEUTIC AND RELIGIOUS USE OF PSYCHEDELICS	10,000.00
- MWORKED WITH THE INSTITUTE OF NOETIC SCIENCES TO ORGANIZE A CONFERENCE OF PSYCHEDELIC ELDERS TO REVIEW THEIR LIFE'S WORK.	5,273.45
- FUNDED THE COMPLETION OF AN ON-LINE ELECTRONIC BIBLIOGRAPHY OF ALL THE PAPERS PUBLISHED IN SCIENTIFIC JOURNALS ON LDS AND PSILOCYBIN	4,212.50
- EXPENSES FOR THE MAPS ON-LINE ELECTRONIC DISCUSSION GROUP, WITH ABOUT 2000 PARTICIPANTS	3,650.00
- FUNDED THE EDITING OF MAPS' SECOND BOOK, KETAMINE: DREAMS AND REALITIES, BY DR. KARL JANSEN	1,992.20
- PAID EXPENSES FOR MAPS' FIRST BOOK, THE SECRET CHIEF, AND ALSO FOR DANCE, TRANCE AND TRANSFORMATION, BY NICHOLAS SAUNDERS AND RICK DOBLIN, WITH	

INDEX BY SASHA SHULGIN	1,753.79
- DONATED TO THE NEW YORK UNIVERSITY SCHOOL OF MEDICINE CONFERENCE ON IBOGAIN, ORGANIZED BY DR. KEN ALPER	1,000.00
- OTHER AMOUNTS RELATED TO ALL ABOVE PROGRAM SERVICES	73,295.78
TOTAL TO FORM 990, PART III, LINE E	218,253.91

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 6

DESCRIPTION	VALUE METHOD	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
SECURITIES	COST			258,056.93		258,056.93
TO FM 990, LN 54 COL B				258,056.93		258,056.93

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
MACHINERY & OTHER EQUIPMENT	16,496.27	11,620.68	4,875.59
OTHER	6,765.56	338.27	6,427.29
TOTAL TO FORM 990, PART IV, LN 57	23,261.83	11,958.95	11,302.88

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS PART III, LINE 4 STATEMENT 8

RESEARCHERS ARE CHOSEN WHO: 1) HOLD SOME FORM OF DEGREE OR CERTIFICATION, 2) HOLD EXCELLENT PROFESSIONAL REPUTATIONS, AND 3) ARE AFFILIATED WITH ACADEMIC INSTITUTIONS.
 RESEARCHERS RECEIVE PAYMENTS FOR COMPILING DATA & STATISTICAL SUMMARIES.

Depreciation and Amortization (Including Information on Listed Property) 990

See separate instructions. Attach this form to your return.

Name(s) shown on return: MULTIDISCIPLINARY ASSOCIATION FOR PSYCHEDELIC STUDIES, INC. Business or activity to which this form relates: FORM 990 PAGE 2 Identifying number: 59-2751953

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.)

Table with 5 rows for Section 179 election details. Line 1: 19,000.00; Line 3: \$200,000.

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost.

Table with 13 rows for summary of Section 179 election. Line 7: 7; Line 8: 8; Line 9: 9; Line 10: 10; Line 11: 11; Line 12: 12; Line 13: 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 1999 Tax Year (Do Not Include Listed Property.)

Section A - General Asset Account Election

14 If you are making the election under section 168(f)(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.)

Table for Section B with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, and residential/nonresidential rental property.

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

Table for Section C with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 12-year and 40-year class life.

Part III Other Depreciation (Do Not Include Listed Property.) (See instructions.)

Table with 3 rows for other depreciation. Line 17: 3,250.40; Line 18: 18; Line 19: 19.

Part IV Summary (See instructions.)

Table with 3 rows for summary. Line 20: 20; Line 21: 3,588.67; Line 22: 22.

LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 4562 (1999)

Part V: Listed Property - 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

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.

24 Property used more than 50% in a qualified business use:

Table for 24 with columns (a) through (i) for properties used more than 50% in a qualified business use.

25 Property used 50% or less in a qualified business use:

Table for 25 with columns (a) through (i) for properties used 50% or less in a qualified business use.

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.

Table for Section B with columns (a) through (f) for Vehicle. Rows 28-34 include questions about business/investment miles, commuting miles, and 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.

Table for Section C with columns Yes No. Rows 35-39 include questions about written policy statements and 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

Table for Part VI: Amortization 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. Rows 40-42.