

2009

Open to Public Inspection

Form 990

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)

Department of the Treasury Internal Revenue Service

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

A For the 2009 calendar year, or tax year beginning 10/01, 2009, and ending 09/30, 2010

Form header section containing organization name (GUIDING EYES FOR THE BLIND, INC.), address (611 GRANITE SPRINGS ROAD, YORKTOWN HEIGHTS, NY 10598), and other identifying information.

Part I Summary

Summary table with columns for line number, description, and amounts for Prior Year and Current Year. Includes sections for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

Part II Signature Block

Signature block containing a declaration of accuracy, the signature of the officer (Jeremial Arrard, CFO), and the date (3/28/2011).

Preparer information section including the preparer's signature, firm name (BDO USA, LLP), address, EIN (13-5381590), and phone number (212-885-8000).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. \* Form 990 (2009)

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: ENRICH THE LIVES OF BLIND AND VISUALLY IMPAIRED MEN AND WOMEN BY PROVIDING THEM WITH THE FREEDOM TO TRAVEL SAFELY, THEREBY ASSURING GREATER INDEPENDENCE, DIGNITY AND NEW HORIZONS OF OPPORTUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 5,375,588. including grants of \$ 9,000. ) (Revenue \$ 265,715. ) ATTACHMENT 3

4b (Code: ) (Expenses \$ 4,182,054. including grants of \$ ) (Revenue \$ ) CANINE DEVELOPMENT CENTER - RESPONSIBLE FOR PROVIDING THE STRONGEST FOUNDATION FOR A FUTURE GUIDE DOG. THE PROGRAMS THAT COMPRISE THE CANINE DEVELOPMENT CENTER ARE BREEDING, WHELPING, BROOD/STUD, EARLY/HOME SOCIALIZATION AND FOSTER HOME CARE. THE CANINE DEVELOPMENT CENTER HAS BEGUN RESEARCHING AND TESTING WAYS TO INCREASE THE PERCENTAGE OF PUPPIES THAT SUCCESSFULLY BECOME GUIDE DOGS. THIS RESULTED IN A NEW TEMPERAMENT MEASURING SYSTEM AND A NEW PUPPY TRAINING PROGRAM THAT EMPHASIZES THE IMPORTANCE OF THE HUMAN-DOG RELATIONSHIP. ALL OF WHICH IS TOTALLY UNIQUE TO THE GUIDE DOG AND SERVICE DOG FIELD.

4c (Code: ) (Expenses \$ 2,087,132. including grants of \$ ) (Revenue \$ ) ATTACHMENT 4

4d Other program services. (Describe in Schedule O.) (Expenses \$ 4,687,700. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 16,332,474.

Part IV Checklist of Required Schedules

Table with 3 main columns: Question, Yes, No. Rows 1-20 contain various questions about organizational activities and reporting requirements. Row 12A includes a sub-table with Yes and No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 21 through 38 regarding grants, compensation, bond issues, and organizational transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 12b regarding IRS filings and tax compliance.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body; 1b Enter the number of voting members that are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a material diversion of the organization's assets?; 6 Does the organization have members or stockholders?; 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?; 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Does the organization have local chapters, branches, or affiliates?; 10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?; 11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?; 11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Does the organization have a written conflict of interest policy? If "No," go to line 13; 12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done; 13 Does the organization have a written whistleblower policy?; 14 Does the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ATTACHMENT 5
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: MR. JEREMIAH ATTARD, 611 GRANITE SPRINGS ROAD, YORKTOWN HEIGHTS, NY 10598 (914) 245-4024

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DONALD J. MATTHEWS CHAIRMAN	3.00	X		X			0.	0.	0.	
MARY J. CONWAY VICE CHAIR	3.00	X		X			0.	0.	0.	
CURT J. LANDTROOP VICE CHAIR/TREASURER	3.00	X		X			0.	0.	0.	
SUZANNE BROWN (THRU 12/8/09) VICE CHAIR/SECRETARY	3.00	X		X			0.	0.	0.	
RENEE ABERNATHY DIRECTOR	3.00	X					0.	0.	0.	
WENDY AGLIETTI DIRECTOR	3.00	X					0.	0.	0.	
ROBERT F. DALL DIRECTOR	3.00	X					0.	0.	0.	
WENDY S. DAVID (FROM 12/8/09) DIRECTOR	3.00	X					0.	0.	0.	
JOHN L. DONNELLY DIRECTOR	3.00	X					0.	0.	0.	
DAVID FEIN (THRU 5/6/10) DIRECTOR	3.00	X					0.	0.	0.	
LOUIS J. FREEH (THRU 12/15/09) DIRECTOR	3.00	X					0.	0.	0.	
PAUL HOLLAND DIRECTOR	3.00	X					0.	0.	0.	
KIMBERLY KELLY DIRECTOR	3.00	X					0.	0.	0.	
SUSAN LITWER DIRECTOR	3.00	X					0.	0.	0.	
BRUCE MARQUAND (FROM 12/8/09) DIRECTOR	3.00	X					0.	0.	0.	
CHARLES W. SCHARF DIRECTOR	3.00	X					0.	0.	0.	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
THOMAS MCC SOUTHER DIRECTOR	3.00	X					0.	0.	0.	
WILLIAM D. BADGER PRESIDENT & CEO	50.00			X			269,088.	0.	32,284.	
JEREMIAH ATTARD CFO	50.00			X			143,086.	0.	30,394.	
LORRAINE MILLER SECRETARY	50.00			X			68,910.	0.	29,282.	
LISA DEUTSCH VP MARKETING & DEVELOPMENT	50.00					X	147,203.	0.	12,825.	
JODY SANDLER VETERINARY SERVICES DIRECTOR	50.00					X	139,298.	0.	30,337.	
KATHRYN ZUBRYCHKI TRAINING & ADMISSION DIRECTOR	50.00					X	130,872.	0.	12,580.	
JANE RUSSENBERGER CANINE DEVELOPMENT DIRECTOR	50.00					X	126,754.	0.	12,518.	
KAREN MCCLURE DIRECT MARKETING DIRECTOR	50.00					X	103,884.	0.	29,806.	
<b>1b Total</b>							1,129,095.	0.	190,026.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **8**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 6		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **2**

**Part VIII Statement of Revenue**

13-1854606

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . . . .	1a					
	b	Membership dues . . . . .	1b					
	c	Fundraising events . . . . .	1c	272,306.				
	d	Related organizations . . . . .	1d					
	e	Government grants (contributions) . . . . .	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	17,305,634.				
	g	Noncash contributions included in lines 1a-1f: \$ . . . . .						
	h	<b>Total. Add lines 1a-1f . . . . .</b>		<b>17,577,940.</b>				
Program Service Revenue				<b>Business Code</b>				
	2a	SALE OF PUPPIES/DOGS		900099	180,186.	180,186.		
	b	DOG ADOPTION		900099	85,529.	85,529.		
	c							
	d							
	e							
	f	All other program service revenue . . . . .						
	g	<b>Total. Add lines 2a-2f . . . . .</b>			<b>265,715.</b>			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .			1,300,062.		1,300,062.	
	4	Income from investment of tax-exempt bond proceeds . . . . .			0.			
	5	Royalties . . . . .			0.			
			(i) Real	(ii) Personal				
	6a	Gross Rents . . . . .						
	b	Less: rental expenses . . . . .						
	c	Rental income or (loss) . . . . .						
	d	Net rental income or (loss) . . . . .				0.		
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory . . . . .				13,796,637.		
	b	Less: cost or other basis and sales expenses . . . . .				13,973,517.		
	c	Gain or (loss) . . . . .				-176,880.		
	d	Net gain or (loss) . . . . .				-176,880.	-176,880.	
	8a	Gross income from fundraising events (not including \$ 272,306. of contributions reported on line 1c). See Part IV, line 18 . . . . .	a	ATCH 7		107,788.		
	b	Less: direct expenses . . . . .	b			107,788.		
	c	Net income or (loss) from fundraising events . . . . .		ATCH. 8 .		0.		
	9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	a			69,550.		
	b	Less: direct expenses . . . . .	b			23,150.		
c	Net income or (loss) from gaming activities . . . . .		ATCH. 9 .		46,400.		46,400.	
10a	Gross sales of inventory, less returns and allowances . . . . .	a						
b	Less: cost of goods sold . . . . .	b						
c	Net income or (loss) from sales of inventory . . . . .				0.			
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
11a	EMPLOYEE BOARDING		900099	32,325.			32,325.	
b	MISCELLANEOUS		900099	25,183.			25,183.	
c								
d	All other revenue . . . . .							
e	<b>Total. Add lines 11a-11d . . . . .</b>				<b>57,508.</b>			
12	<b>Total Revenue. See instructions . . . . .</b>				<b>19,070,745.</b>	<b>265,715.</b>	<b>1,227,090.</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	9,000.	9,000.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	579,203.		579,203.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7 Other salaries and wages . . . . .	7,207,952.	6,987,343.	9,683.	210,926.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	1,007,812.	944,767.	48,741.	14,304.
9 Other employee benefits . . . . .	2,661,952.	2,556,567.	66,678.	38,707.
10 Payroll taxes . . . . .	587,285.	528,296.	40,111.	18,878.
11 Fees for services (non-employees):				
a Management . . . . .	0.			
b Legal . . . . .	72,253.		72,253.	
c Accounting . . . . .	71,647.		71,647.	
d Lobbying . . . . .	0.			
e Professional fundraising services. See Part IV, line 17	222,480.			222,480.
f Investment management fees . . . . .	152,780.		152,780.	
g Other . . . . .	388,304.	189,040.	26,524.	172,740.
12 Advertising and promotion . . . . .	0.			
13 Office expenses . . . . .	218,752.	119,881.	10,774.	88,097.
14 Information technology . . . . .	98,678.	82,890.	7,894.	7,894.
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	317,904.	296,578.	10,663.	10,663.
17 Travel . . . . .	505,185.	481,108.	10,240.	13,837.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0.			
19 Conferences, conventions, and meetings . . . . .	76,483.	37,444.	20,500.	18,539.
20 Interest . . . . .	309,687.	276,129.	16,779.	16,779.
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . . . .	1,106,266.	1,002,625.	103,641.	
23 Insurance . . . . .	213,027.	161,866.	51,161.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>PRINTING AND PUBLICATIONS</u> . . . . .	1,814,878.	820,654.	86.	994,138.
b <u>POSTAGE AND SHIPPING</u> . . . . .	1,480,904.	687,068.	3,742.	790,094.
c <u>DATA PROCESSING AND MAILING</u> . . . . .	452,457.	118,161.	34,932.	299,364.
d <u>VETERINARIAN FEES</u> . . . . .	442,220.	442,220.		
e <u>REPAIRS &amp; MAINTANANCE</u> . . . . .	287,554.	287,554.		
f All other expenses . . . . .	565,910.	303,283.	244,012.	18,615.
25 Total functional expenses. Add lines 1 through 24f	20,850,573.	16,332,474.	1,582,044.	2,936,055.
26 Joint Costs. Check here <input checked="" type="checkbox"/> If following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .	3,553,353.	1,706,731.	0.	1,846,622.

**Part X Balance Sheet**

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	1 Cash - non-interest-bearing . . . . .	621,454.	1	326,753.
	2 Savings and temporary cash investments . . . . .	11,258,475.	2	5,092,592.
	3 Pledges and grants receivable, net . . . . .	945,831.	3	1,506,464.
	4 Accounts receivable, net . . . . .		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .		6	
	7 Notes and loans receivable, net . . . . .		7	
	8 Inventories for sale or use . . . . .		8	
	9 Prepaid expenses and deferred charges . . . . .	354,612.	9	230,456.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	10a 29,779,240.		
	b Less: accumulated depreciation . . . . .	10b 13,154,325.	16,775,799.	10c 16,624,915.
	11 Investments - publicly traded securities . . . . .	32,497,139.	11	39,955,653.
	12 Investments - other securities. See Part IV, line 11 . . . . .	382,119.	12	382,119.
	13 Investments - program-related. See Part IV, line 11 . . . . .		13	
	14 Intangible assets . . . . .		14	
	15 Other assets. See Part IV, line 11 . . . . .		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	62,835,429.	16	64,118,952.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses . . . . .	6,040,386.	17	6,879,439.
	18 Grants payable . . . . .		18	
	19 Deferred revenue . . . . .		19	
	20 Tax-exempt bond liabilities . . . . .	5,920,000.	20	5,645,000.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		22	
	23 Secured mortgages and notes payable to unrelated third parties . . . . .		23	
	24 Unsecured notes and loans payable to unrelated third parties . . . . .		24	
	25 Other liabilities. Complete Part X of Schedule D . . . . .	1,516,429.	25	1,401,022.
	26 <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	13,476,815.	26	13,925,461.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets . . . . .	41,800,036.	27	41,989,465.
	28 Temporarily restricted net assets . . . . .	2,209,872.	28	2,201,959.
	29 Permanently restricted net assets . . . . .	5,348,706.	29	6,002,067.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds . . . . .		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund . . . . .		31	
	32 Retained earnings, endowment, accumulated income, or other funds . . . . .		32	
33 <b>Total net assets or fund balances</b> . . . . .	49,358,614.	33	50,193,491.	
34 <b>Total liabilities and net assets/fund balances</b> . . . . .	62,835,429.	34	64,118,952.	

**Part XI Financial Statements and Reporting**

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		X
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? . . . . .	X	
<b>2c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>d</b>	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Form **990** (2009)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization GUIDING EYES FOR THE BLIND, INC.	Employer identification number 13-1854606
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other

e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	11g(i)	
(ii) A family member of a person described in (i) above? .....	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	11g(iii)	

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	16,465,303.	17,916,777.	19,088,622.	14,767,721.	17,577,940.	85,816,363.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 Total. Add lines 1 through 3 . . . . .	16,465,303.	17,916,777.	19,088,622.	14,767,721.	17,577,940.	85,816,363.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . . . .						
6 Public support. Subtract line 5 from line 4.						85,816,363.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4 . . . . .	16,465,303.	17,916,777.	19,088,622.	14,767,721.	17,577,940.	85,816,363.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	1,716,753.	3,131,023.	3,846,593.	1,182,541.	1,300,062.	11,176,972.
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) - A.T.C.H. 1 . . . . .	117,503.	61,569.	51,119.	80,930.	103,908.	415,029.
11 Total support. Add lines 7 through 10 . . . . .						97,408,364.
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	1,410,937.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	88.10 %
15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	15	88.49 %
16a 33 1/3 % support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .	▶ <input checked="" type="checkbox"/>	
b 33 1/3 % support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .	▶ <input type="checkbox"/>	
17a 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .	▶ <input type="checkbox"/>	
b 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .	▶ <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .	▶ <input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
6 Total. Add lines 1 through 5 . . . . .						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
c Add lines 7a and 7b . . . . .						
8 Public support (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6 . . . . .						
10 a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
c Add lines 10a and 10b . . . . .						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) . . . . .						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .	16	%

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

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .	18	%

19 a **33 1/3 % support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶

b **33 1/3 % support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

**Part IV Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2005	2006	2007	2008	2009	TOTAL
EMPLOYEE BOARDING	22,700.	23,575.	28,500.	30,950.	32,325.	138,050.
OTHER REVENUE	94,803.	37,994.	22,619.	15,027.	25,183.	195,626.
NET INCOME FROM GAMING				34,953.	46,400.	81,353.
TOTALS	<u>117,503.</u>	<u>61,569.</u>	<u>51,119.</u>	<u>80,930.</u>	<u>103,908.</u>	<u>415,029.</u>

**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, or 990-PF.

**2009**

Name of the organization GUIDING EYES FOR THE BLIND, INC.	Employer identification number 13-1854606
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**Organization type (check one):**

- | Filers of:         | Section:   |
|--------------------|--|
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)( 3 ) (enter number) organization                        |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
|                    | <input type="checkbox"/> 527 political organization  |
| Form 990-PF        | <input type="checkbox"/> 501(c)(3) exempt private foundation                                       |
|                    | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation     |
|                    | <input type="checkbox"/> 501(c)(3) taxable private foundation                                      |

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization **GUIDING EYES FOR THE BLIND, INC.**

Employer identification number  
13-1854606

**Part I Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	EMIL J. KOTLIK 10848 70TH ROAD, APT. 11JK FOREST HILLS, NY 11375	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2009

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization

GUIDING EYES FOR THE BLIND, INC.

Employer identification number

13-1854606

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions, Aggregate grants, Aggregate value, and questions about donor advisement.

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Year. Rows include Purpose(s) of conservation easements, Total number of easements, Total acreage, and various monitoring and reporting questions.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include questions about reporting works of art, historical treasures, and similar assets.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2009

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . .  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  Yes  No

b If "Yes," explain the arrangement in Part XI V and complete the following table:

	Amount
c Beginning balance . . . . .	1c
d Additions during the year . . . . .	1d
e Distributions during the year . . . . .	1e
f Ending balance . . . . .	1f

2a Did the organization include an amount on Form 990, Part X, line 21? . . . . .  Yes  No

b If "Yes," explain the arrangement in Part XI V.

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .	6,348,706.	6,075,686.			
b Contributions . . . . .	37,240.	282,710.			
c Net investment earnings, gains, and losses . . . . .	642,448.	13,454.			
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .	26,327.	23,144.			
g End of year balance . . . . .	7,002,067.	6,348,706.			

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ 14.2815 %
- b Permanent endowment ▶ 85.7185 %
- c Term endowment ▶ \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations . . . . .
- (ii) related organizations . . . . .

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .		233,155.		233,155.
b Buildings . . . . .		22,327,849.	8,034,299.	14,293,550.
c Leasehold improvements . . . . .				
d Equipment . . . . .		1,698,910.	1,610,878.	88,032.
e Other . . . . .		5,519,326.	3,509,148.	2,010,178.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				16,624,915.



**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	19,070,745.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	20,850,573.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-1,779,828.
4	Net unrealized gains (losses) on investments	4	2,789,100.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	-174,395.
9	Total adjustments (net). Add lines 4 through 8	9	2,614,705.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	834,877.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	21,708,915.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	2,789,100.
b	Donated services and use of facilities	2b	1,850.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	2,790,950.
3	Subtract line 2e from line 1	3	18,917,965.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	152,780.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	152,780.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	19,070,745.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	20,699,643.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,850.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	1,850.
3	Subtract line 2e from line 1	3	20,697,793.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	152,780.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	152,780.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	20,850,573.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

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**Part XIV Supplemental Information (continued)**

PART V, LINE 4:

THE ORGANIZATION HAS ADOPTED AN INVESTMENT POLICY TO DIVERSIFY INVESTMENTS AMONG BOTH EQUITY AND FIXED INCOME SO AS TO PROVIDE A BALANCE THAT WILL ENHANCE TOTAL RETURN WHILE AVOIDING UNDUE RISK CONCENTRATION IN ANY SINGLE ASSET CLASS OR INVESTMENT CATEGORY. CURRENTLY THE ORGANIZATION DOES NOT SPEND ANY OF THE INVESTMENT INCOME GENERATED BY THE ENDOWMENT FUNDS IN ORDER TO ENHANCE THE GROWTH OF THE ENDOWED ASSETS. ENDOWMENT ASSETS INCLUDE THOSE ASSETS OF DONOR RESTRICTED FUNDS THAT THE ORGANIZATION MUST HOLD IN PERPETUITY, AND AS DIRECTED BY THE DONORS, AND THOSE ASSETS THAT ARE BOARD DESIGNATED, AS APPROVED BY THE BOARD OF DIRECTORS OF THE ORGANIZATION. THE ENODWMENT FUNDS ARE INVESTED IN VEHICLES SUCH AS MONEY MARKET FUNDS, MUTUAL FUNDS, GOVERNMENT AND EQUITY SECURITIES, AS WELL AS CERTIFICATES OF DEPOSIT.

PART XI, LINE 8:

INCREASE IN MINIMUM PENSION OBLIGATION



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events	
		GOLF OUTING	WALK-A-THON	0	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	355,611.	24,483.	380,094.	
	2	Less: Charitable contributions	247,823.	24,483.	272,306.	
	3	Gross income (line 1 minus line 2)	107,788.		107,788.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	107,788.	0.	107,788.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				( 107,788.)
	11	Net income summary. Combine line 3, column (d), and line 10				

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue			69,550.
Direct Expenses	2	Cash prizes		22,700.	22,700.	
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses			450.	450.
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				( 23,150.)	
8	Net gaming income summary. Combine line 1, column d, and line 7				46,400.	

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: <u>NY,</u>		
a Is the organization licensed to operate gaming activities in each of these states?	X	
b If "No," explain: ----- -----		
10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?		X
b If "Yes," explain: ----- -----		
11 Does the organization operate gaming activities with nonmembers?		X
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?		X

**13** Indicate the percentage of gaming activity operated in:

a	The organization's facility	<b>13a</b>	100.0000 %
b	An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ JEREMIAH ATTARD

Address ▶ 611 GRANITE SPRINGS ROAD, YORKTOWN HEIGHTS, NY 10598

**15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .

<b>15a</b>		X
------------	--	---

**b** If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_.

**c** If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .

<b>17a</b>		X
------------	--	---

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_





**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization  
GUIDING EYES FOR THE BLIND, INC.

Employer identification number  
13-1854606

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** X
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** X
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** X
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** X
- b** Any related organization? **5b** X
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** X
- b** Any related organization? **6b** X
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III **7** X

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** X

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2009

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
WILLIAM D. BADGER	(i)	269,088.		4,036.	28,248.	301,372.	
	(ii)	0.		0.	0.	0.	
JEREMIAH ATTARD	(i)	143,086.		2,146.	28,248.	173,480.	
	(ii)	0.		0.	0.	0.	
LISA DEUTSCH	(i)	147,203.		2,208.	10,617.	160,028.	
	(ii)	0.		0.	0.	0.	
JODY SANDLER	(i)	139,298.		2,089.	28,248.	169,635.	
	(ii)	0.		0.	0.	0.	
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

GUIDING EYES FOR THE BLIND, INC.

**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer	
						Yes	No	Yes	No
A WESTCHESTER COUNTY INDUSTRIAL DEVELOPMENT AGENCY	52-1294265	957368FP3	08/01/2004	2,055,000.	RENOVATE & IMPROVE TRAINING CENTER		X		X
B WESTCHESTER COUNTY INDUSTRIAL DEVELOPMENT AGENCY	52-1294265	957368FR9	08/01/2004	5,065,000.	RENOVATE & IMPROVE TRAINING CENTER		X		X
C									
D									
E									

Employer identification number  
13-1854606

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information on Schedule O (Form 990).

▶ Attach to Form 990. See separate instructions.

**Part II Proceeds**

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Total proceeds of issue		X		X						
2 Gross proceeds in reserve funds		X		X						
3 Proceeds in refunding or defeasance escrows		X		X						
4 Other unspent proceeds		X		X						
5 Issuance costs from proceeds		X		X						
6 Working capital expenditures from proceeds		X		X						
7 Capital expenditures from proceeds		X		X						
8 Year of substantial completion		X		X						

9 Were the bonds issued as part of a current refunding issue?

10 Were the bonds issued as part of an advance refunding issue?

11 Has the final allocation of proceeds been made?

12 Does the organization maintain adequate books and records to support the final allocation of proceeds?

**Part III Private Business Use**

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X						
2 Are there any lease arrangements with respect to the financed property which may result in private business use?		X		X						

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule K (Form 990) 2009

**Part III Private Business Use (Continued)**

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?		X		X						
b Are there any research agreements with respect to the financed property which may result in private business use?		X		X						
c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%		%
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X							

**Part IV Arbitrage**

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X						
2 Is the bond issue a variable rate issue?		X		X						
3a Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X		X						
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?	X		X							
b Name of provider	SOCIETE GENERALE									
c Term of GIC	1.833		1.833		1.833		1.833		1.833	
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X		X							
5 Were any gross proceeds invested beyond an available temporary period?		X		X						
6 Did the bond issue qualify for an exception to rebate?		X		X						

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

GUIDING EYES FOR THE BLIND, INC.

Employer identification number

13-1854606

ATTACHMENT 2

FORM 990, PART III, LINE 4D:

1) FACILITY AND FOOD SERVICES -

EXPENSES: \$1,777,786.

2) ENRICHMENT -

EXPENSES: \$1,706,731.

3) STUDENT SERVICES -

EXPENSES: \$1,206,183.

FORM 990, PART VI, SECTION B, LINE 11A:

THE ORGANIZATION'S TAX PREPARER FURNISHES A DRAFT OF FORM 990 TO GUIDING EYES FOR THE BLIND, INC. IT IS REVIEWED BY MANAGEMENT, CONSISTING OF THE PRESIDENT/CEO AND THE CHIEF FINANCIAL OFFICER. AN ELECTRONIC VERSION IS THEN FURNISHED TO THE ENTIRE BOARD OF DIRECTORS PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY IS FURNISHED TO ALL BOARD MEMBERS AND OFFICERS OF THE ORGANIZATION ANNUALLY AT THE JUNE BOARD MEETING. ATTACHED TO THE POLICY IS A CERTIFICATION STATEMENT THAT IS REQUIRED TO BE SIGNED. THIS CERTIFICATION STATES THAT THE SIGNER WILL ABIDE BY THE POLICY AND HAS A DUTY TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST TO THE BOARD OF DIRECTORS. NEW BOARD MEMBERS AND APPOINTED OFFICERS ARE REQUIRED TO SIGN

Name of the organization GUIDING EYES FOR THE BLIND, INC.	Employer identification number 13-1854606
<u>ATTACHMENT 2 (CONT'D)</u>	

THE CERTIFICATION STATEMENT UPON JOINING THE BOARD OR UPON APPOINTMENT.

FORM 990, PART VI, SECTION B, LINES 15A AND 15B:

AN ANALYSIS IS MADE COMPARING THE SALARIES AT OTHER GUIDE DOG SCHOOLS GIVING CONSIDERATION TO SIZE, LOCATION AND BUDGET. THE ANALYSIS AND RECOMMENDATION IS PRESENTED TO THE BOARD FOR APPROVAL. THE BOARD'S APPROVAL IS COMMUNICATED IN WRITING TO MANAGEMENT TO EFFECTUATE ANY CHANGES IN COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S FORM 990 AND FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATIONS OWN WEBSITE.

ATTACHMENT 3

4A PROGRAM SERVICE

STUDENT INSTRUCTION AND DOG TRAINING - COMPRISED OF THE FOLLOWING FUNCTIONAL PROGRAMS: RESIDENTAL TRAINING, SPECIAL NEEDS AND HOME TRAINING. THE RESIDENTAL AND SPECIAL NEEDS PROGRAMS PROVIDE BLIND AND VISUALLY IMPARED STUDENTS, AT NO COST, EXTENSIVE INDIVIDUAL INSTRUCTION, TRAVEL COSTS, ROOM AND BOARD FOR 26 DAYS AND LIFETIME FOLLOW-UP SERVICES. ALSO, AT NO COST, PROFESSIONAL TRAINERS WILL GO TO THE HOMES OF THOSE INDIVIDUALS WHO NEED TO BE TRAINED IN THEIR HOME ENVIRONMENT. A NEW PROGRAM, HEELING AUTISM, HAS BEEN DEVELOPED FOR THOSE DOGS THAT DO NOT POSSESS THE DEMANDING REQUIREMENTS TO BECOME A GUIDE DOG. THESE AUTISM DOGS PREVENT THE

Name of the organization

GUIDING EYES FOR THE BLIND, INC.

Employer identification number

13-1854606

FORM 990, PART III - PROGRAM SERVICESATTACHMENT 3 (CONT'D)

CHILD FROM RECKLESSLY RUNNING INTO TRAFFIC, ABRUPTLY LEAVING THEIR HOMES OR STRAY FROM PARENTS IN PUBLIC. ON AVERAGE 124 RESIDENTAL, 24 HOME TRAINING, 9 SPECIAL NEEDS AND 3 HEELING AUTISM TEAMS ARE GRADUATED EACH YEAR.

ATTACHMENT 44C PROGRAM SERVICE

VETERINARY HOSPITAL - PROVIDES VETERINARY CARE FOR NEWBORN PUPPIES, BROODS AND STUDS, DOGS BEING RAISED BY VOLUNTEER FAMILIES, DOGS IN TRAINING, ACTIVE GUIDE DOGS AND EVEN RETIRED GUIDE DOGS AT THE TRAINING CENTER AND CANINE DEVELOPMENT CENTER. ALL OF THESE DOGS ACCOUNT FOR OVER 4,000 VISITS PER YEAR. THE VETERINARY DEPARTMENT IS ALSO RESPONSIBLE FOR THE DOGS WHILE IN THE KENNELS. FOR THIS REASON THE KENNEL ENRICHMENT PROGRAM WAS DEVELOPED IN ORDER TO PROVIDE GENEROUS DOSES OF STIMULATION, AMPLE OUTLETS FOR THEIR ENERGY, AND PROFESSIONAL NURTURING AND TRAINING.

(EXCLUDING DONATED SERVICES OF \$1,850)

ATTACHMENT 5FORM 990, PART VI, LINE 17 - STATES

AL, AK, AZ, AR, CA, CO, CT,  
 FL, GA, IL, KS, KY, ME, MD, MA, MI,  
 MN, MS, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA,  
 RI, SC, TN, UT, VA, WA, WV, WI,

Name of the organization GUIDING EYES FOR THE BLIND, INC.	Employer identification number 13-1854606
--	--

ATTACHMENT 6

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
VK DIRECT, INC. 20 MILLTOWN ROAD BREWSTER, NY 10509	FUNDRAISING CONSULT.	216,837.
ANCHOR CAPITAL ADVISORS ONE POST OFFICE SQ. BOSTON, MA 02109	INVESTMENT MANAGER	145,842.
TOTAL COMPENSATION		<u>362,679.</u>

ATTACHMENT 7FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
GOLF OUTING	247,823.
WALK-A-THON	24,483.
TOTAL	<u>272,306.</u>

ATTACHMENT 8FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
GOLF OUTING	107,788.	107,788.	0.
WALK-A-THON	0.	0.	0.
TOTALS	<u>107,788.</u>	<u>107,788.</u>	<u>0.</u>

ATTACHMENT 9

Name of the organization

GUIDING EYES FOR THE BLIND, INC.

Employer identification number

13-1854606

ATTACHMENT 9 (CONT'D)FORM 990, PART VIII - GAMING ACTIVITIES

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
OTHER GAMING	69,550.	23,150.	46,400.
TOTALS	<u>69,550</u>	<u>23,150</u>	<u>46,400</u>

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Attach to your tax return.

Attachment Sequence No. 67

Name(s) shown on return

Identifying number

GUIDING EYES FOR THE BLIND, INC.

13-1854606

Business or activity to which this form relates

GENERAL DEPRECIATION

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 13 rows for Section 179 election. Columns include description of property, cost, elected cost, and various limitations.

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.)

Table with 3 rows for Special Depreciation Allowance and Other Depreciation. Columns include description, amount, and total.

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

Section A

Table with 2 rows for Section A. Columns include description and amount.

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

Table 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.

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

Table with 5 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method, (e) Depreciation deduction.

Part IV Summary (See instructions.)

Table with 3 rows for Summary. Columns include description, amount, and total.

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? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 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. Includes rows 25-27 for depreciation calculations and rows 28-29 for totals.

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 Vehicle 6. Rows 30-33 show total miles driven (business, commuting, personal, total). Rows 34-36 show availability for personal use and primary use by owner.

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 37-41 ask about written policies, personal use treatment, number of vehicles, and demonstration use requirements.

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. Includes rows 42-44 for amortization calculations.

