

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

**Exempt Organization Business Income Tax Return**  
**(and proxy tax under section 6033(e))**  
For calendar year 2020 or other tax year beginning 07-01-2020 and ending 06-30-2021  
▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047  
**2020**  
Open to Public  
Inspection for 501(c)(3)  
Organizations Only

- A**  Check box if address changed.
- B** Exempt under section  
 501(c3)  
 408(e)  220(e)  
 408A  530(a)  
 529(a)  529A

**Print or Type**  
Name of organization (  Check box if name changed and see instructions.)  
MINNESOTA DEER HUNTERS ASSOCIATION  
Number, street, and room or suite no. If a P.O. box, see instructions.  
460 PETERSON ROAD  
City or town, state or province, and ZIP or foreign postal code  
GRAND RAPIDS, MN 55744  
**C** Book value of all assets at end of year . . . . ▶ 1,843,816

- D** Employer identification number  
41-1390958
- E** Group exemption number  
(see instructions)
- F**  Check box if an amended return.

- G** Check organization type ▶  501(c) corporation  501(c) trust  401(a) trust  Other trust  Applicable reinsurance entity
- H** Check if filing only to ▶  Claim credit from Form 8941  Claim a refund shown on Form 2439
- I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . ▶
- J** Enter the number of attached Schedules A (Form 990-T) **1**
- K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation ▶
- L** The books are in care of ▶ MN DEER HUNTERS ASSOC  
460 PETERSON ROAD  
GRAND RAPIDS, MN 55744 Telephone number ▶ (218) 327-1103

**Part I Total Unrelated Business Taxable Income**

<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	<b>1</b>	
<b>2</b> Reserved . . . . .	<b>2</b>	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	
<b>4</b> Charitable contributions (see instructions for limitation rules) . . . . .	<b>4</b>	
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . . .	<b>5</b>	
<b>6</b> Deduction for net operating loss. See instructions . . . . .	<b>6</b>	0
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	<b>7</b>	0
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	<b>8</b>	1,000
<b>9</b> Trusts. Section 199A deduction. See instructions . . . . .	<b>9</b>	
<b>10</b> Total deductions. Add lines 8 and 9 . . . . .	<b>10</b>	1,000
<b>11</b> Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	<b>11</b>	0

**Part II Tax Computation**

<b>1</b> Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) . . . . . ▶	<b>1</b>	0
<b>2</b> Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . . ▶	<b>2</b>	0
<b>3</b> Proxy tax. See instructions . . . . . ▶	<b>3</b>	
<b>4</b> Other tax amounts. See instructions . . . . .	<b>4</b>	
<b>5</b> Alternative minimum tax (trusts only) . . . . .	<b>5</b>	
<b>6</b> Tax on noncompliant facility income. See instructions . . . . .	<b>6</b>	
<b>7</b> Total. Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	<b>7</b>	

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 1b Other credits (see instructions) 1c General business credit. Attach Form 3800 (see instructions) 1d Credit for prior year minimum tax (attach Form 8801 or 8827) 1e Total credits. Add lines 1a through 1d 2 Subtract line 1e from Part II, line 7 3 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach statement) 4 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under section 1294. Enter the tax amount here 5 2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4 6a Payments: A 2019 overpayment credited to 2020 6b 2020 estimated tax payments. Check if section 643(g) election applies 6c Tax deposited with Form 8868 6d Foreign organizations: Tax paid or withheld at source (see instructions) 6e Backup withholding (see instructions) 6f Credit for small employer health insurance premiums (attach Form 8941) 6g Other credits, adjustments, and payments: Form 2439 Form 4136 Other Total 7 Total payments. Add lines 6a through 6g 8 Estimated tax penalty (see instructions). Check if Form 2220 is attached 9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed 10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid 11 Enter the amount of line 10 you want: Credited to 2021 estimated tax Refunded

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here 2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. 3 Enter the amount of tax-exempt interest received or accrued during the tax year 4a Did the organization change its method of accounting? (see instructions) 4b If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V

Part V Supplemental Information

Provide the explanation required by Part IV, line 4b. Also provide any other additional information. See instructions.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

CRAIG ENGWALL 2021-12-08 EXECUTIVE DIRECTOR Signature of officer Date Title

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

Paid Preparer Use Only

Print/Type preparer's name KEITH G PORTER Preparer's signature Date 2021-12-10 Check if self-employed PTIN P00090091 Firm's name MAYER PORTER & NELSON LTD Firm's EIN 41-2014047 Firm's address PO BOX 206 STAPLES, MN 56479 Phone no. (218) 894-1399

**TY 2020 Gen Dep****Name:** MINNESOTA DEER HUNTERS ASSOCIATION**EIN:** 41-1390958**Business Name or Person Name:****Taxpayer Identification Number:****Form, Line or Instruction  
Reference:****Regulations Reference:****Description:** ELECTION: DE MINIMUS SAFE HARBOR**General Dependency Attachment  
Information:** YEAR ENDED: JUNE 30, 2021 41-1390958 MINNESOTA DEER  
HUNTERS ASSOCIATION 460 PETERSON ROAD GRAND RAPIDS, MN  
55744 SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR  
ELECTION UNDER REGULATION 1.263(A)-1(F), THE TAXPAYER  
HEREBY ELECTS TO APPLY THE DE MINIMIS SAFE HARBOR  
ELECTION TO ALL QUALIFYING PROPERTY PLACED IN SERVICE  
DURING THE TAX YEAR.

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**  
▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

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

<b>A</b> Name of the organization MINNESOTA DEER HUNTERS ASSOCIATION	<b>B</b> Employer identification number 41-1390958
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<b>C</b> Unrelated business activity code (see instructions) ▶ 541800	<b>D</b> Sequence: 1 of 1
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**E** Describe the unrelated trade or business ▶ ADVERTISING INCOME

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances <b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>		
<b>3</b> Gross Profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Part IV)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>		
<b>11</b> Advertising income (Part IX)	42,455		42,455
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	42,455	0	42,455

<b>Part II</b> Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income			
<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>		
<b>2</b> Salaries and wages	<b>2</b>		
<b>3</b> Repairs and maintenance	<b>3</b>		
<b>4</b> Bad debts	<b>4</b>		
<b>5</b> Interest (attach statement) (see instructions)	<b>5</b>		
<b>6</b> Taxes and licenses	<b>6</b>		
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>	
<b>9</b> Depletion	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans	<b>10</b>		
<b>11</b> Employee benefit programs	<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>		
<b>13</b> Excess readership costs (Part IX)	<b>13</b>		42,455
<b>14</b> Other deductions (attach statement)	<b>14</b>		
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>		42,455
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>		
<b>17</b> Deduction for net operating loss (see instructions)	<b>17</b>		
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>		

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	
<b>2</b>	Purchases . . . . .	<b>2</b>	
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

**1** Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . .	► _____			
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .	► _____			

**Part V Unrelated Debt-Financed Income** (see instructions)

**1** Description of debt-financed property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt-financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income.</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .	► _____			
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . .	► _____			
<b>11</b> <b>Total dividends-received deductions</b> included in line 10 . . . . .	► _____			

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

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

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity: _____	2	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	3	
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	4	
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	5	
5 Gross income from activity that is not unrelated business income . . . . .	6	
6 Expenses attributable to income entered on line 5 . . . . .	7	
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .		

**Part IX Advertising Income**

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A**  ADVERTISING INCO
- B**
- C**
- D**

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
<b>2</b> Gross advertising income . . . . .	42,455			
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				42,455
<b>3</b> Direct Advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				
<b>4</b> Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .	42,455			
<b>5</b> Readership costs . . . . .	84,061			
<b>6</b> Circulation income . . . . .	9,827			
<b>7</b> Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .	74,234			
<b>8</b> Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .	42,455			
<b>a</b> Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . . .				42,455

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			
<b>Total.</b> Enter here and on Part II, line 1 . . . . .			

**Part XI Supplemental Information** (see instructions)

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Form **4562**  
Department of the Treasury  
Internal Revenue Service  
(99)

**Depreciation and Amortization**  
**(Including Information on Listed Property)**  
▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172  
**2020**  
Attachment  
Sequence No. **179**

Name(s) shown on return  
MINNESOTA DEER HUNTERS ASSOCIATION

Business or activity to which this form relates  
INDIRECT DEPRECIATION

Identifying number  
41-1390958

**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.

<b>1</b> Maximum amount (see instructions)	<b>1</b>	1,040,000
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	2,590,000
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	

<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property. Enter the amount from line 29.	<b>7</b>	
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the smaller of line 5 or line 8	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from line 13 of your 2019 Form 4562.	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.	<b>11</b>	
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	<b>13</b>	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	<b>14</b>	
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>	
<b>16</b> Other depreciation (including ACRS)	<b>16</b>	8,228

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2020	<b>17</b>	
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year			30 yrs.	MM	S/L	
<b>d</b> 40-year			40 yrs.	MM	S/L	

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

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>	
<b>22</b> Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	<b>22</b>	8,228
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	



**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:**For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation/deduction, (i) Elected section 179 cost.

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.

**25**

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

Table with 9 columns for property used more than 50% in a qualified business use.

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

Table with 9 columns for property used 50% or less in a qualified business use, including S/L - columns.

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

**28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1

**29**

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6, and rows 30-36 for miles driven and availability questions.

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

Table for Section C with rows 37-41 and Yes/No columns for employer questions.

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

Table for Part VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

**42** Amortization of costs that begins during your 2020 tax year (see instructions):

Table for line 42 with 6 columns.

**43** Amortization of costs that began before your 2020 tax year

**43**

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

**44**

# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 41-1390958

**Name:** MINNESOTA DEER HUNTERS ASSOCIATION