Filing Instructions

NECAT

Amended Short Form Exempt Organization Tax Return

Taxable Year Ended June 30, 2010

Date Due: AS SOON AS POSSIBLE

Remittance: Your amended Form 990-EZ for the tax year ended 6/30/10 shows a balance due of $300. Include a check payable to the U.S.Treasury in the amount of $300. Write "E.I.N. 27-0024733, Amended Form 990-EZ Balance Due for the year ended 6/30/10" on the check.

Mail To: Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

If a private delivery service is used, mail to:
OSPC
1973 N. Rulon White Blvd.
Ogden, UT 84404

Signature: The return should be signed and dated on page 4 by an officer representing the organization.

Other: Initial and date the copy of the return, and retain it for your records.

NECAT
120 White Bridge Road; Box 46
Nashville, TN 37209

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150
2009
Open to Public Inspection

A **For the 2009 calendar year, or tax year beginning** 07/01/09 **, and ending** 06/30/10

B Check if applicable:	
☐ Address change	
X Name change	
☐ Initial return	
☐ Termination	
X Amended return	
☐ Application pending	
C Name of organization	NECAT
Number and street (or P.O. box, if mail is not delivered to street address)	120 WHITE BRIDGE ROAD; BOX 46
Room/suite	
City or town, state or country, and ZIP + 4	NASHVILLE TN 37209
D Employer identification number	27-0024733
E Telephone number	615-354-1273
F Group Exemption Number ▶	

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

● **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method: ☐ Cash X Accrual
Other (specify) ▶

I **Website:** ▶ WWW.NECAT.TV

H Check ▶ X if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) — X 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 149,294

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	124,994
	2	Program service revenue including government fees and contracts			2	21,665
	3	Membership dues and assessments			3	
	4	Investment income			4	
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less: cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ ☐				
	a	Gross revenue (not including $ ______ of contributions reported on line 1)	6a			
	b	Less: direct expenses other than fundraising expenses	6b			
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)			6c	
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less: cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c	
	8	Other revenue (describe ▶ SEE STATEMENT 1)			8	2,635
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶			9	149,294
Expenses	10	Grants and similar amounts paid (attach schedule)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	57,328
	13	Professional fees and other payments to independent contractors			13	29,195
	14	Occupancy, rent, utilities, and maintenance			14	3,449
	15	Printing, publications, postage, and shipping			15	
	16	Other expenses (describe ▶ SEE STATEMENT 2)			16	5,483
	17	**Total expenses.** Add lines 10 through 16 ▶			17	95,455
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	53,839
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	1,736
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3			20	-252
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶			21	55,323

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	7,451	22	61,751
23 Land and buildings		23	
24 Other assets (describe ▶ SEE STATEMENT 4)	14,951	24	11,733
25 **Total assets**	22,402	25	73,484
26 **Total liabilities** (describe ▶ SEE STATEMENT 5)	20,666	26	18,161
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	1,736	27	55,323

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

SEE STATEMENT 6 FTF 300

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose?

TO AID, PROMOTE, ENCOURAGE AND CONTRIBUTE TO CIVIC WELL BEING.

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

		Line	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)
28	SEE STATEMENT 7 (Grants$) If this amount includes foreign grants, check here ▶ ☐	28a	71,742
29	(Grants$) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants$) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (attach schedule) SEE STATEMENT 8 (Grants$) If this amount includes foreign grants, check here ▶ ☐	31a	3,449
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	75,191

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(a) Name and address		(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
KIM MILLIGAN 719 W 7TH ST	COLUMBIA TN 38401	EXE DIRECTOR 40.00	64,000	0	0
THOMAS WEBBER 72 VALERIA ST	NASHVILLE TN 37210	BOARD CHAIR	0	0	0
JOEL SULLIVAN 817 NEARTOP DRIVE	NASHVILLE TN 37205	TREASURER	0	0	0
TONY DANCY 2927 LOUISE DRIVE	NASHVILLE TN 37211	DIRECTOR	0	0	0
MATT LANGLEY 223 ROSA PARKS BLVD; SUITE 400	NASHVILLE TN 37203	DIRECTOR	0	0	0
JESSE GOLDBERG PO BOX 210411	NASHVILLE TN 37221	VICE CHAIR	0	0	0
CC CURTIS 537 WANDA DRIVE	NASHVILLE TN 37120	SECRETARY	0	0	0
GARY GULLBERGH 4806 MICHIGAN AVE	NASHVILLE TN 37209	DIRECTOR	0	0	0
LUVENIA BUTLER 7514 SAWYER BROWN ROAD	NASHVILLE TN 37221	DIRECTOR	0	0	0
AMY HALL 1617 STRATFORD AVENUE	NASHVILLE TN 37216	DIRECTOR	0	0	0
KEITH MILES 611 COMMERCE STREET #2800	NASHVILLE TN 37203	DIRECTOR	0	0	0
CELESTE WILSON 250 VENTURE CIRCLE	NASHVILLE TN 37228	DIRECTOR	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If "Yes," attached a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ NONE

42a The organization's books are in care of ▶ NECAT Telephone no. ▶ 615-354-1273

Located at ▶ 120 WHITE BRIDGE RD; BOX 46 NASHVILLE, TN ZIP + 4 ▶ 37209

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		X
	If "Yes," enter the name of the foreign country▶			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 ▶

Sign Here

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

Signature of officer Date

KIM MILLIGAN EXECUTIVE DIRECTOR

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature SAMUEL R DAVIS | Date 03/17/11 | Check if self-employed ▶ X | Preparer's Identifying Number (See instr.) P00605390

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ VENTURE FINANCIAL GROUP
125 WEBB AVE STE 102
HOHENWALD, TN 38462-2420

EIN ▶ 62-1486180

Phone no. ▶ 931-796-8800

May the IRS discuss this return with the preparer shown above? See instructions ▶ X Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization NECAT

Employer identification number 27-0024733

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? Yes	(iv) No	(v) Did you notify the organization in col. (i) of your support? Yes	(v) No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	(vi) No	(vii) Amount of support
Total									

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

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.")	85,712	92,500	100,479	72,384	78,194	429,269
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	85,712	92,500	100,479	72,384	78,194	429,269
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						429,269

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	85,712	92,500	100,479	72,384	78,194	429,269
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on					0	
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)					2,635	2,635
11 **Total support.** Add lines 7 through 10						431,904

12 Gross receipts from related activities, etc. (see instructions) ... 12 | 184,939

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** ... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) ... 14 | 99.39 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 ... 15 | 100.00 %

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 ... ▶ ☒

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 ... ▶ ☐

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 ... ▶ ☐

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 ... ▶ ☐

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 ... ▶ ☐

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						
10a 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	%

19a **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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER INCOME $ 2,635

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

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2009
Attachment Sequence No. 67

Name(s) shown on return: NECAT

Identifying number: 27-0024733

Business or activity to which this form relates: INDIRECT 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.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

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

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	3,449
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶		

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

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

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

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,449
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Federal Statements

Amended Return Explanation

Description
AMENDED PER AUDIT REPORT 6/30/2010

Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
OTHER INCOME	$ 2,635
TOTAL	$ 2,635

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
EXPENSES	$
EQUIPMENT REPAIRS	486
OFFICE SUPPLIES	1,360
OFFICE EXPENSE	530
BANK CHARGES	177
ADMIN EXPENSES	48
POSTAGE AND DELIVERY	-4
INTERNET SERVICES	1,463
BROADCAST EQUIPMENT	230
TRAVEL EXPENSES	55
INTEREST EXPENSE	978
WORKERS COMP INSURANCE	160
TOTAL	$ 5,483

Statement 3 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
ADJUST ACCUMULATED DEPRECIATION TO AUDIT 6/30/2010	$
BOOK / TAX DEPREC DIFFERENCE	-252
TOTAL	$ -252

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
GRANTS RECEIVABLE	$ 6,946	$ 5,028
ACCOUNTS RECEIVABLE		2,400
FURNITURE AND EQUIPMENT	45,421	45,421
LESS ACCUMULATED DEPRECIATION	37,416	41,116
	14,951	11,733

Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	$ 2,030	$ 1,127
UNSECURED NOTES AND LOANS PAYABLE	17,354	15,805
PAYROLL TAX LIABILITY	1,282	1,229
	20,666	18,161

Statement 6 - Explanation for Not Filing on Time

Description

OUR MAJOR SUPPORTER, METRO GOVERNMENT OF DAVIDSON COUNTY REQUIRED AN AUDIT AS PART OF OUR MERGER WITH THE OTHER PUBLIC ACCESS CHANNEL IN NASHVILLE. THIS AUDIT WAS REGRETTABLY NOT COMPLETED AT THE TIME OF OUR REQUIRED DUE DATE FOR THE FORM 990, WHICH CAUSED THE RETURN TO BE FILED LATE USING UNAUDITED RESULTS. THEREFORE WE HEREBY REQUEST THE FAILURE TO FILE PENALTY BE WAVED.

Statement 7 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description
OVERSEEING PROGRAM PRODUCTION FOR AND MANAGEMENT OF THE EDUCATIONAL ACCESS CHANNELS; DAILY OPERATIONS OF THE EDUCATIONAL ACCESS CHANELS; ESTABLISHING ALL RULES, REGULATIONS AND PROCEDURES PERTAINING TO THEIR USE AND SCHEDULES; AND DEVELOPING THE USE OF THESE CHANNELS BY ALL SCHOOLS, COLLEGES, UNIVERSITIES AND OTHER ORGANIZATIONS WITH EDUCATIONAL MISSIONS WITHIN THE FRANCHISE AREA INCLUDING NASHVILLE TENNESSEE.

Statement 8 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description
OVERSEEING PROGRAM PRODUCTION FOR AND MANAGEMENT OF THE EDUCATIONAL ACCESS CHANNELS; DAILY OPERATIONS OF THE EDUCATIONAL ACCESS CHANELS; ESTABLISHING ALL RULES, REGULATIONS AND PROCEDURES PERTAINING TO THEIR USE AND SCHEDULES; AND DEVELOPING THE USE OF THESE CHANNELS BY ALL SCHOOLS, COLLEGES, UNIVERSITIES AND OTHER ORGANIZATIONS WITH EDUCATIONAL MISSIONS WITHIN THE FRANCHISE AREA INCLUDING NASHVILLE TENNESSEE.