

Depreciation and Amortization
(Including Information on Listed Property) 990

See separate instructions. Attach this form to your return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

INTERNET CORPORATION FOR ASSIGNED NAMES
AND NUMBERS

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95-4712218

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.)

Table with 5 main rows for Part I. Line 1: 19,000. Line 2: 125,885. Line 3: \$200,000. Line 4: 0. Line 5: 19,000. Line 6: (a) Description of property, (b) Cost, (c) Elected cost. Line 7: Listed property amount. Line 8: Total elected cost. Line 9: Tentative deduction. Line 10: Carryover. Line 11: Business income limitation. Line 12: Section 179 expense deduction. Line 13: Carryover to 2000.

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property)

Section A - General Asset Account Election

14 If you are making the election under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

Section B - General Depreciation System (GDS) (See instructions.)

Table for Section B with 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. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, and Nonresidential real property.

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

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

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

Table for Part III with 3 rows: Line 17: GDS and ADS deductions for assets placed in service in tax years beginning before 1999 (4,034). Line 18: Property subject to section 168(f)(1) election. Line 19: ACRS and other depreciation.

Part IV Summary (See instructions.)

Table for Part IV with 3 rows: Line 20: Listed property amount. Line 21: Total deductions (27,882). Line 22: Portion of the basis attributable to section 263A costs.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

**Part V** Listed Property - Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

23a Do you have evidence to support the business/investment use claimed?  Yes  No 23b If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>24</b> Property used more than 50% in a qualified business use:								
	:	%						
	:	%						
	:	%						
<b>25</b> Property used 50% or less in a qualified business use:								
	:	%				S/L -		
	:	%				S/L -		
	:	%				S/L -		
<b>26</b> Add amounts in column (h). Enter the total here and on line 20, page 1.....							<b>26</b>	
<b>27</b> Add amounts in column (i). Enter the total here and on line 7, page 1.....								<b>27</b>

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

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

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>28</b> Total business/investment miles driven during the year (DO NOT include commuting miles) .....												
<b>29</b> Total commuting miles driven during the year ...												
<b>30</b> Total other personal (noncommuting) miles driven.....												
<b>31</b> Total miles driven during the year. Add lines 28 through 30 .....												
<b>32</b> Was the vehicle available for personal use during off-duty hours? .....												
<b>33</b> Was the vehicle used primarily by a more than 5% owner or related person? .....												
<b>34</b> Is another vehicle available for personal use? .....												

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

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

	Yes	No
<b>35</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
<b>36</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
<b>37</b> Do you treat all use of vehicles by employees as personal use? .....		
<b>38</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
<b>39</b> Do you meet the requirements concerning qualified automobile demonstration use? .....		

Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>40</b> Amortization of costs that begins during your 1999 tax year:					
	:				
<b>41</b> Amortization of costs that began before 1999 .....					
<b>42 Total.</b> Enter here and on "Other Deductions" or "Other Expenses" line of your return .....				<b>41</b>	<b>42</b>