

NOTICE 2018-100  
 AMENDED RETURN- SECTION 512(A)(7) REPEAL  
**Exempt Organization Business Income Tax Return**  
 (and proxy tax under section 6033(e))

1806

Form **990-T**

OMB No 1545-0687

**2017**

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018

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

Department of the Treasury  
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed		Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)		D Employer identification number (Employees' trust, see instructions) <b>04-2467188</b>	
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)		Print or Type <b>WORK OPPORTUNITY CENTER, INC.</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>1094 SUFFIELD STREET P.O. BOX 481</b> City or town, state or province, country, and ZIP or foreign postal code <b>AGAWAM, MA 01001</b>		E Unrelated business activity codes (See instructions) <b>900099</b>	
C Book value of all assets at end of year <b>4,121,561.</b>		F Group exemption number (See instructions.)		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

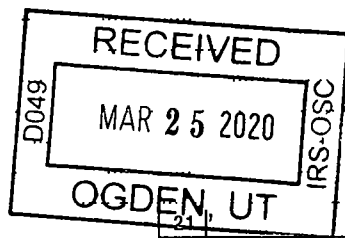
H Describe the organization's primary unrelated business activity. **DISALLOWED FRINGES**

I 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.

J The books are in care of **ROBERT F.L. MACDONALD** Telephone number **413-786-8830**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
	c Balance	1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from partnerships and S corporations (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
	<b>Total.</b> Combine lines 3 through 12	13	0.	

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) (Except for contributions, deductions must be directly connected with the unrelated business income)		
14	Compensation of officers, directors, and trustees (Schedule K)	
15	Salaries and wages	
16	Repairs and maintenance	
17	Bad debts	
18	Interest (attach schedule)	
19	Taxes and licenses	
20	Charitable contributions (See instructions for limitation rules)	
21	Depreciation (attach Form 4562)	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a
23	Depletion	23
24	Contributions to deferred compensation plans	24
25	Employee benefit programs	25
26	Excess exempt expenses (Schedule I)	26
27	Excess readership costs (Schedule J)	27
28	Other deductions (attach schedule)	28
29	<b>Total deductions.</b> Add lines 14 through 28	29
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30
31	Net operating loss deduction (limited to the amount on line 30)	31
32	Unrelated business taxable income before specific deduction Subtract line 31 from line 30	32
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33
34	<b>Unrelated business taxable income</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34



02 Received in Batching Ogden JUL 13 2020

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**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order). (1) \$ _____ (2) \$ _____ (3) \$ _____		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____		
<b>c</b> Income tax on the amount on line 34	<b>35c</b>	0.
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>36</b>	
<b>37 Proxy tax.</b> See instructions	<b>37</b>	
<b>38 Alternative minimum tax</b>	<b>38</b>	
<b>39 Tax on Non-Compliant Facility Income.</b> See instructions	<b>39</b>	
<b>40 Total.</b> Add lines 37, 38 and 39 to line 35c or 36, whichever applies	<b>40</b>	0.

**Part IV Tax and Payments**

<b>41a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>41a</b>	
<b>b</b> Other credits (see instructions)	<b>41b</b>	
<b>c</b> General business credit. Attach Form 3800	<b>41c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>41d</b>	
<b>e</b> Total credits. Add lines 41a through 41d	<b>41e</b>	
<b>42</b> Subtract line 41e from line 40	<b>42</b>	0.
<b>43</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>43</b>	
<b>44</b> Total tax. Add lines 42 and 43	<b>44</b>	0.
<b>45a</b> Payments. A 2016 overpayment credited to 2017	<b>45a</b>	
<b>b</b> 2017 estimated tax payments	<b>45b</b>	
<b>c</b> Tax deposited with Form 8868	<b>45c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>45d</b>	
<b>e</b> Backup withholding (see instructions)	<b>45e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>45f</b>	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Form 4136 <input checked="" type="checkbox"/> Other 1,022. Total <b>45g</b> 1,022.	<b>45g</b>	1,022.
<b>46</b> Total payments. Add lines 45a through 45g	<b>46</b>	1,022.
<b>47</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>47</b>	
<b>48</b> Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed	<b>48</b>	
<b>49</b> Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	<b>49</b>	1,022.
<b>50</b> Enter the amount of line 49 you want: Credited to 2018 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>	<b>50</b>	1,022.

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

<b>51</b> At any time during the 2017 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 <input type="checkbox"/>	Yes	No
<b>52</b> 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.		X
<b>53</b> Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$		

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

Signature of officer: *Robert J. [Signature]* Date: *3/3/20* Title: *Exp. Dir.*

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

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
TIMOTHY GAINES	<i>Timothy Gaines</i>	2/26/20		P01245615
Firm's name	Firm's EIN		Firm's address	
WHITTLESEY PC	06-0903326		14 BOBALA RD	
Firm's address		Phone no.		
HOLYOKE, MA 01040		413-536-3970		

## FOOTNOTES

STATEMENT 1

TAXPAYER IS AMENDING TO REFLECT RECENT LEGISLATIVE CHANGES RELATING TO EMPLOYEE PARKING EXPENSES. THE CONSOLIDATED APPROPRIATIONS ACT OF 2020 (H.R.1865, P.L.116-94) REPEALED, RETROACTIVELY, THE UNRELATED BUSINESS TAXABLE INCOME RELATING TO QUALIFIED TRANSPORTATION FRINGE BENEFITS, OR THE PARKING TAX. THE TAXPAYER IS FILING THIS AMENDED RETURN TO REQUEST A REFUND OF PARKING TAXES PAID. THIS AMENDED RETURN IS FILED IN ACCORDANCE WITH IRS INSTRUCTIONS AND INTERNAL REVENUE CODE SECTION 512(A)(7) AS REPEALED. TAXPAYER REQUESTS A FULL REFUND OF THIS TAX AND ANY INTEREST OR PENALTIES ASSESSED AS THE TAX LAW CHANGE WAS RETROACTIVE. BELOW ARE THE CHANGES PER LINE.

FORM 990-T, LINE 12: THIS AMOUNT WAS CHANGED DUE TO THE AFOREMENTIONED OVERREPORTING OF EMPLOYEE USAGE AND THE PARKING FRINGE EXPENSES ASSOCIATED WITH THAT USAGE.

FORM 990-T, LINE 13: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 12.

FORM 990-T, LINE 30: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 13.

FORM 990-T, LINE 32: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 30.

FORM 990-T, LINE 34: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 32.

FORM 990-T, LINE 35C: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 34.

FORM 990-T, LINE 40: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 35C.

FORM 990-T, LINE 42: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 40.

FORM 990-T, LINE 44: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 42.

FORM 990-T, LINE 45G: THIS AMOUNT WAS CHANGED TO REFLECT THE 990-T TAX PAYMENTS MADE LESS IRS REFUNDS RECEIVED.

FORM 990-T, LINE 46: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 45B.

FORM 990-T, LINE 49: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINES 44 & 46.

FORM 990-T, LINE 50: THIS AMOUNT WAS CHANGED DUE TO THE CHANGE MENTIONED REGARDING LINE 49.

FORM 990-T

OTHER CREDITS AND PAYMENTS

STATEMENT 2

DESCRIPTION

AMOUNT

TAX PAYMENT WITH THE ORIGINALLY FILED 2017 FORM 990-T	1,002.
ESTIMATED TAX PAYMENT APPLIED TO 2017 FORM 990-T	1,040.
LESS: IRS REFUND CHECK DATED 7/16/19	-924.
LESS: IRS REFUND CHECK DATED 2/11/20	-96.
TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART IV, LINE 45G	1,022.