

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

1912

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or other tax year beginning and ending
Go to 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

A Check box if address changed

B Exempt under section
 501(c)(3) 220(e)
 408(e) 530(a)
 408A 529(a)

Name of organization (Check box if name changed and see instructions)
UNITED AGAINST POVERTY, INC.

Number, street, and room or suite no. If a P O box, see instructions
2050 40TH AVE, STE 9

City or town, state or province, country, and ZIP or foreign postal code
VERO BEACH FL 32960

D Employer identification number
(Employees' trust, see instructions)
11-3697936

E Unrelated business activity code
(See instructions)
531120

C Book value of all assets at end of year
20,392,056

F Group exemption number (See instructions)

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

H Enter the number of the organization's unrelated trades or businesses **1** Describe the only (or first) unrelated trade or business here
See Statement 1 If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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 **TODD ARCHER "EFFECTIVE 4/** Telephone number **772-770-9113**

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance			
1c			
2 Cost of goods sold (Schedule A, line 7)			
3 Gross profit Subtract line 2 from line 1c			
3			
4a 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 partnership and S corporation (attach statement)			
5			
6 Rent income (Schedule C)			
6			
7 Unrelated debt-financed income (Schedule E)			
7	16,411	8,352	8,059
8 Interest, annuities, royalties, and rents from controlled organization (Schedule 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			
13 Total Combine lines 3 through 12	16,411	8,352	8,059

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) (Deductions must be directly connected with the unrelated business income)

14 Compensation of officers, directors, and trustees (Schedule K)			
14			
15 Salaries and wages			
15			
16 Repairs and maintenance			
16			
17 Bad debts			
17			
18 Interest (attach schedule) (see instructions)			
18			
19 Taxes and licenses			
19			
20 Depreciation (attach Form 4562)	4,400		
20			
21 Less depreciation claimed on Schedule A and elsewhere on return	4,400		
21a			
21b			0
22 Depletion			
22			
23 Contributions to deferred compensation plans			
23			
24 Employee benefit programs			
24			
25 Excess exempt expenses (Schedule I)			
25			
26 Excess readership costs (Schedule J)			
26			
27 Other deductions (attach schedule)			
27			
28 Total deductions Add lines 14 through 27			
28			
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13			8,059
29			
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			
30			
31 Unrelated business taxable income Subtract line 30 from line 29			8,059
31			

SCANNED JUN 22 2021

Internal Revenue Service
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L Ogdon, UT

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Part III Total Unrelated Business Taxable income

Table with 3 columns: Line number, Description, and Amount. Includes lines 32-39 for unrelated business taxable income calculation.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 40-45 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 46a-56 for tax and payments.

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

Table with 3 columns: Line number, Description, and Yes/No. Includes lines 57-59 regarding foreign activities and tax-exempt interest.

Sign Here section containing preparer information, signature of Patrick K. Graham, and firm details for Kmetz, Elwell, Graham & Assoc. PLLC.

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

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ▶

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

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1 Description of property		
(1)	N/A	
(2)		
(3)		
(4)		
2 Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶
(c) Total income. Add totals of columns 2(a) and 2(b) Enter here and on page 1, Part I, line 6, column (A) ▶		

Schedule E – Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			Stmt 2 (a) Straight line depreciation (attach schedule)	Stmt 3 (b) Other deductions (attach schedule)
(1)	LEASE INCOME-ORLANDO	27,682	3,743	9,740
(2)	LEASE INCOME - FT. PIERCE	5,129	657	2,237
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)	1,174,158	2,763,065	42.49%	11,762
(2)	1,099,711	1,213,097	90.65%	4,649
(3)			%	
(4)			%	
See Statement 4 See Statement 5			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Totals			16,411	8,352
Total dividends-received deductions included in column 8				

Schedule F – 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) N/A					
(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)				
			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)
Totals				

Schedule G – 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 schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1) N/A				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)
Totals				

Schedule I – Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1) N/A						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 25
Totals						

Schedule J – Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5 but not more than column 4)
(1) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis)

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1) N/A						
(2)						
(3)						
(4)						
Totals from Part I ▶						
Totals, Part II (lines 1-5) ▶	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II line 26

Schedule K – Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
(1) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total Enter here and on page 1, Part II, line 14 ▶			

11-3697936

Federal Statements

FYE 12/31/2019

Statement 1 - Form 990-T - Primary Unrelated Business ActivityDescriptionRENTAL OF EXCESS SPACE AT DEBT-FINANCED OPERATING
LOCATIONS**Statement 2 - Form 990-T, Schedule E, Column 3a - Straight Line Depreciation**DescriptionDeduction

LEASE INCOME-ORLANDO

3,743

Total

3,743

LEASE INCOME - FT. PIERCE

Investment Depr

657

Total

657

Statement 3 - Form 990-T, Schedule E, Column 3b - Other DeductionsDescriptionDeduction

LEASE INCOME-ORLANDO

Interest

5,131

Insurance

2,807

Repairs

638

Taxes

1,164

Total

9,740

LEASE INCOME - FT. PIERCE

Interest

1,311

Insurance

749

Repairs

88

Taxes

89

Total

2,237

11-3697936

Federal Statements

FYE. 12/31/2019

Statement 4 - Form 990-T, Schedule E, Column 4 - Average Acquisition Debt

<u>Description</u>	<u>Deduction</u>
LEASE INCOME-ORLANDO	
Sum of Debt Outstanding at First of Each Month	14,089,892
Divided by Total Number of Months Property Held	<u>12</u>
Average Acquisition Debt	<u><u>1,174,158</u></u>
LEASE INCOME - FT. PIERCE	
Sum of Debt Outstanding at First of Each Month	13,196,537
Divided by Total Number of Months Property Held	<u>12</u>
Average Acquisition Debt	<u><u>1,099,711</u></u>

Statement 5 - Form 990-T, Schedule E, Column 5 - Average Adjusted Basis

<u>Description</u>	<u>Deduction</u>
LEASE INCOME-ORLANDO	
Adjusted Basis on First Day Property Was Held	2,769,519
Adjusted Basis on Last Day Property Was Held	<u>2,756,611</u>
	5,526,130
Divided by 2	<u>2</u>
Average Adjusted Basis	<u><u>2,763,065</u></u>
LEASE INCOME - FT. PIERCE	
Adjusted Basis on First Day Property Was Held	1,229,510
Adjusted Basis on Last Day Property Was Held	<u>1,196,684</u>
	2,426,194
Divided by 2	<u>2</u>
Average Adjusted Basis	<u><u>1,213,097</u></u>