

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

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
**2018**  
Open to Public Inspection

**A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

**C** Name of organization  
Cincinnati Center City Development Corp

% **TIMOTHY SZILASI**  
Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
1203 Walnut Street 4th Floor

City or town, state or province, country, and ZIP or foreign postal code  
Cincinnati, OH 45202

**D** Employer identification number  
20-0446324

**E** Telephone number  
(513) 621-4400

**G** Gross receipts \$ 38,207,083

**F** Name and address of principal officer  
Timothy Szilasi  
1203 Walnut Street 4th Floor  
Cincinnati, OH 45202

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( ) ◀ (insert no )  4947(a)(1) or  527

**J** Website: ▶ www.3cdc.org

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 2004

**M** State of legal domicile OH

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities  
TO STRENGTHEN THE CORE ASSETS OF DOWNTOWN CINCINNATI, CREATE GREAT CIVIC SPACES, HIGH-DENSITY/MIXED-USE DEVELOPMENTS, AND PRESERVE HISTORIC STRUCTURES

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	26
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	25
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	291
<b>6</b> Total number of volunteers (estimate if necessary)	100
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	24,400
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	4,596,762	2,744,551
<b>9</b> Program service revenue (Part VIII, line 2g)	41,293,407	32,881,937
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,757,699	1,965,694
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	340,073	614,901
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	59,987,941	38,207,083
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	9,579,458	42,750
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,178,572	8,889,822
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	33,684,095	30,397,608
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	52,442,125	39,330,180
<b>19</b> Revenue less expenses Subtract line 18 from line 12	7,545,816	-1,123,097
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	349,748,267	413,225,233
<b>21</b> Total liabilities (Part X, line 26)	334,371,166	397,559,852
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	15,377,101	15,665,381

## Part II Signature Block

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

**Sign Here**

Signature of officer: \*\*\*\*\*  
Date: 2019-09-30

TIMOTHY SZILASI SR VP & CFO  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: GRANT THORNTON LLP  
Preparer's signature: [Signature]  
Date: [Date]

Check  if self-employed PTIN: P00666837  
Firm's EIN: [EIN]  
Firm's address: 171 N CLARK ST SUITE 200 CHICAGO, IL 60601  
Phone no: (312) 856-0200

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission

SEE SCHEDULE O

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 20,765,780 including grants of \$ 47,791 ) (Revenue \$ 20,713,778 )  
See Additional Data

**4b** (Code ) (Expenses \$ 12,170,736 including grants of \$ 1,924 ) (Revenue \$ 12,168,159 )  
See Additional Data

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** ▶ 32,936,516

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	24a	Yes
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b	No
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c	No
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24d	No
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a	No
<b>b</b>	Is the organization 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? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b	No
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	26	No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27	No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a	No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b	Yes
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c	No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29	No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30	No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31	No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32	No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33	Yes
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	34	Yes
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35b	No
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36	Yes
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37	No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	1a	301
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	1b	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	1c	Yes

<p><b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .</p>	<b>2a</b>	291			
<p><b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			<b>2b</b>	Yes	
<p><b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .</p>			<b>3a</b>	Yes	
<p><b>b</b> If "Yes," has it filed a Form 990-T for this year?<i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i></p>			<b>3b</b>	Yes	
<p><b>4a</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)? . . . . .</p>			<b>4a</b>		No
<p><b>b</b> If "Yes," enter the name of the foreign country <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</p>					
<p><b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .</p>			<b>5a</b>		No
<p><b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>			<b>5b</b>		No
<p><b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .</p>			<b>5c</b>		
<p><b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .</p>			<b>6a</b>		No
<p><b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .</p>			<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<p><b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .</p>			<b>7a</b>		No
<p><b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .</p>			<b>7b</b>		
<p><b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .</p>			<b>7c</b>		No
<p><b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .</p>	<b>7d</b>				
<p><b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>			<b>7e</b>		No
<p><b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .</p>			<b>7f</b>		No
<p><b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .</p>			<b>7g</b>		
<p><b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .</p>			<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b>					
<p>Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .</p>			<b>8</b>		
<p><b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .</p>			<b>9a</b>		
<p><b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .</p>			<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter					
<p><b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .</p>	<b>10a</b>				
<p><b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<b>10b</b>				
<b>11 Section 501(c)(12) organizations.</b> Enter					
<p><b>a</b> Gross income from members or shareholders . . . . .</p>	<b>11a</b>				
<p><b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .</p>	<b>11b</b>				
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?					
<p><b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	<b>12b</b>				
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<p><b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O</p>			<b>13a</b>		
<p><b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .</p>	<b>13b</b>				
<p><b>c</b> Enter the amount of reserves on hand . . . . .</p>	<b>13c</b>				
<p><b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .</p>			<b>14a</b>		No
<p><b>b</b> If "Yes," has it filed a Form 720 to report these payments?<i>If "No," provide an explanation in Schedule O . . . . .</i></p>			<b>14b</b>		
<p><b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .</p>			<b>15</b>		No
<p><b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .</p>			<b>16</b>		No

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (26); 1b Enter the number of voting members included in line 1a, above, who are independent (25); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (Yes); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (Yes); b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No)

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (Yes); b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (Yes); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? (No)

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply
[ ] Own website [ ] Another's website [x] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, address, and telephone number of the person who possesses the organization's books and records
TIMOTHY SZILASI 1203 WALNUT STREET 4TH FLOOR Cincinnati, OH 45202 (513) 621-4400







**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>			
	<b>b</b> Membership dues . . . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . . . .	<b>1c</b>			
	<b>d</b> Related organizations . . . . .	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>	1,138,796		
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	1,605,755		
	<b>g</b> Noncash contributions included in lines 1a - 1f \$ _____				
<b>h Total.</b> Add lines 1a-1f . . . . .		2,744,551			

<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> PARKING INCOME		812930	11,707,222	11,707,222	0	0
	<b>b</b> CONDOMINIUM SALES		531390	7,007,600	7,007,600	0	0
	<b>c</b> LEASE INCOME		532000	5,685,479	5,685,479	0	0
	<b>d</b> MANAGEMENT FEE INCOME		541610	3,803,988	3,803,988	0	0
	<b>e</b> EVENT & PROGRAMMING INCOME		713990	2,831,235	2,831,235	0	0
	<b>f</b> All other program service revenue			1,846,413	1,846,413	0	0
<b>g Total.</b> Add lines 2a-2f . . . . .			32,881,937				

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			566,089			566,089
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .			0			
	<b>5</b> Royalties . . . . .			0			
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
	<b>b</b> Less rental expenses						
	<b>c</b> Rental income or (loss)	0	0				
	<b>d</b> Net rental income or (loss) . . . . .			0			
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		1,399,605		
	<b>b</b> Less cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)		1,399,605				
	<b>d</b> Net gain or (loss) . . . . .			1,399,605			1,399,605
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>	0				
	<b>b</b> Less direct expenses . . . . .	<b>b</b>	0				
	<b>c</b> Net income or (loss) from fundraising events . . . . .			0			
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>	0				
<b>b</b> Less direct expenses . . . . .	<b>b</b>	0					
<b>c</b> Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>	0					
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>	0					
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0				
Miscellaneous Revenue	Business Code						
<b>11a</b> PROJECT REIMBURSEMENT	900099		179,701	0	0	179,701	
<b>b</b> REAL ESTATE TAXES	900099		71,434	0	0	71,434	
<b>c</b> REIMBURSEMENTS FORM TENANTS/VENDORS	900099		48,273	0	0	48,273	
<b>d</b> All other revenue . . . . .			315,493	0	24,400	291,093	
<b>e Total.</b> Add lines 11a-11d . . . . .			614,901				
<b>12 Total revenue.</b> See Instructions . . . . .			38,207,083	32,881,937	24,400	2,556,195	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	42,750	42,750		
<b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22	0			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16	0			
<b>4</b> Benefits paid to or for members	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees	941,749	432,507	509,242	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	324,771	149,155	175,616	
<b>7</b> Other salaries and wages	6,316,886	2,965,192	3,351,694	
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	0			
<b>9</b> Other employee benefits	864,233	396,907	467,326	
<b>10</b> Payroll taxes	442,183	203,078	239,105	
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management	469,080	469,080		
<b>b</b> Legal	195,628	87,820	107,808	
<b>c</b> Accounting	233,668	11,331	222,337	
<b>d</b> Lobbying	0			
<b>e</b> Professional fundraising services See Part IV, line 17	0			
<b>f</b> Investment management fees	0			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	284,661	284,661		
<b>12</b> Advertising and promotion	231,308	213,394	17,914	
<b>13</b> Office expenses	864,113	769,653	94,460	
<b>14</b> Information technology	432,450		432,450	
<b>15</b> Royalties	0			
<b>16</b> Occupancy	5,860,210	5,523,367	336,843	
<b>17</b> Travel	73,712	46,144	27,568	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
<b>19</b> Conferences, conventions, and meetings	0			
<b>20</b> Interest	7,618,004	7,455,917	162,087	
<b>21</b> Payments to affiliates	0			
<b>22</b> Depreciation, depletion, and amortization	3,120,347	3,095,972	24,375	
<b>23</b> Insurance	605,379	400,153	205,226	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> REAL ESTATE DEV CONSTRUCTION	7,916,628	7,916,628	0	0
<b>b</b> EVENT AND PROGRAM PLANNING	1,523,613	1,523,613	0	0
<b>c</b> SAFE AND CLEAN PROGRAM	778,913	778,913	0	0
<b>d</b> PROFESSIONAL MEMBERSHIPS	5,415	0	5,415	0
<b>e</b> All other expenses	184,479	170,281	14,198	
<b>25</b> Total functional expenses. Add lines 1 through 24e	39,330,180	32,936,516	6,393,664	0
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	0	<b>1</b>	0
	<b>2</b> Savings and temporary cash investments . . . . .	34,043,989	<b>2</b>	49,323,198
	<b>3</b> Pledges and grants receivable, net . . . . .	1,316,593	<b>3</b>	700,500
	<b>4</b> Accounts receivable, net . . . . .	3,394,876	<b>4</b>	1,810,163
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .	0	<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	25,267,841	<b>7</b>	27,684,074
	<b>8</b> Inventories for sale or use . . . . .	6,811,392	<b>8</b>	6,123,441
	<b>9</b> Prepaid expenses and deferred charges . . . . .	5,958,382	<b>9</b>	5,816,393
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 175,344,932		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 27,264,154	134,457,080	<b>10c</b> 148,080,778
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .	29,046,037	<b>13</b>	37,375,163
	<b>14</b> Intangible assets . . . . .	108,733,887	<b>14</b>	135,236,595
	<b>15</b> Other assets See Part IV, line 11 . . . . .	718,190	<b>15</b>	1,074,928
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	349,748,267	<b>16</b>	413,225,233	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	18,442,268	<b>17</b>	13,627,028
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	27,768,851	<b>19</b>	34,549,107
	<b>20</b> Tax-exempt bond liabilities . . . . .	53,912,171	<b>20</b>	93,356,017
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D	2,001	<b>21</b>	2,001
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	225,737,162	<b>23</b>	245,605,851
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D	8,508,713	<b>25</b>	10,419,848
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	334,371,166	<b>26</b>	397,559,852
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	13,937,775	<b>27</b>	14,475,450
	<b>28</b> Temporarily restricted net assets . . . . .	1,439,326	<b>28</b>	1,189,931
	<b>29</b> Permanently restricted net assets	0	<b>29</b>	0
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	15,377,101	<b>33</b>	15,665,381	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	349,748,267	<b>34</b>	413,225,233	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	38,207,083
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	39,330,180
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-1,123,097
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	15,377,101
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	325,047
<b>6</b>	Donated services and use of facilities	<b>6</b>	450,000
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	636,330
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	15,665,381

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 20-0446324

**Name:** Cincinnati Center City Development Corp

Form 990 (2018)

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### Form 990, Part III, Line 4a:

OVER-THE-RHINE 3CDC CONTINUED ITS SUMMER PROGRAMMING AT WASHINGTON PARK IN 2018, HIGHLIGHTED BY THE INCREASED POPULARITY OF THE DECK IN ITS THIRD YEAR OF OPERATION THE ORGANIZATION HOSTED MORE THAN 600 EVENTS AT THE PARK, DRAWING APPROXIMATELY 1,000,000 PEOPLE TO OTR 3CDC OPERATED ITS SECOND FULL YEAR AT MEMORIAL HALL, A PERFORMANCE SPACE AND EVENT VENUE LISTED ON THE NATIONAL REGISTER OF HISTORIC PLACES 3CDC HOSTED MORE THAN 340 VARIOUS EVENTS 3CDC ALSO SAW THE FIRST FULL YEAR OF OPERATIONS FOLLOWING THE RENOVATION OF ZIEGLER PARK, EXPANDING THE PARK FROM 1.5 TO 4.5 ACRES OF USABLE GREEN SPACE AS WELL AS CONSTRUCTING A NEW GARAGE, POOL AND BASKETBALL COURTS WITH THE POOL, CAME THE SUCCESS OF THE OTR RHINOS, A LOCAL CHILDREN'S SWIM TEAM AND THE EVERYBODY IN PROGRAM, WHICH INCLUDES A FREE SUMMER MEAL PROGRAM, SUMMER CAMP AND SWIM LESSONS ALL AT NO COST THE ORGANIZATION ALSO BEGAN AND SUBSTANTIALLY COMPLETED CONSTRUCTION ON ITS NEXT PHASE OF AN OVERALL AFFORDABLE HOUSING INITIATIVE, COLUMBIA FLATS, WHICH WILL PRODUCE 8 AFFORDABLE HOUSING UNITS AND FOUR NEW COMMERCIAL SPACES ADDITIONALLY, VARIOUS RESIDENTIAL PROJECTS COMPLETED CONSTRUCTION DURING THE YEAR, FOR WHICH 15 OF THE COMPLETED CONDOMINIUM UNITS WERE SOLD AND CONSTRUCTION BEGAN ON VARIOUS RESIDENTIAL PROJECTS WHICH WILL YIELD ADDITIONAL CONDOMINIUM UNITS

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**Form 990, Part III, Line 4b:**

FOUNTAIN SQUARE DISTRICT/CENTRAL BUSINESS DISTRICT IN 2018,3CDC HOSTED OVER 430 EVENTS AT FOUNTAIN SQUARE, WELCOMING OVER 5,000,000 VISITORS TO DOWNTOWN CINCINNATI IN ADDITION, THE ORGANIZATION CONTINUED CONSTRUCTION OF A MIXED-USE DEVELOPMENT AT THE CORNER OF COURT & WALNUT THAT WILL YIELD A NEW 560-SPACE ABOVE-GRADE PARKING GARAGE OPENING FEBRUARY 2019, 139 RESIDENTIAL UNITS AND A MULTI-STORY KROGER GROCERY STORE CONSTRUCTION ALSO RAMPED UP OF ANOTHER MIXED-USE DEVELOPMENT AT THE CORNER OF FOURTH & RACE THAT WILL YIELD 584 SPACE ABOVE-GRADE PARKING GARAGE, 22,000 OF STREET LEVEL COMMERCIAL SPACE AND A 264 UNIT APARTMENT BUILDING

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**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
John F Barrett ..... Board Member	1 0 ..... 0 0	X						0	0	0
Neil K Bortz ..... Board Member	1 0 ..... 0 0	X						0	0	0
Archie Brown ..... Board Member (BEG 07/18)	1 0 ..... 0 0	X						0	0	0
Calvin D Buford ..... Board Member	1 0 ..... 0 0	X						0	0	0
Robert H Castellini ..... Board Member	1 0 ..... 0 0	X						0	0	0
Michael Comer ..... Board Member	1 0 ..... 0 0	X						0	0	0
Michael Fisher ..... Board Member	1 0 ..... 0 0	X						0	0	0
Leigh Fox ..... Board Member	1 0 ..... 0 0	X						0	0	0
S Kay Geiger ..... Board Member	1 0 ..... 0 0	X						0	0	0
Paul F Gelter ..... Board Member	1 0 ..... 0 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Insttutchnal Trustee	Officer	Key employee	Highest compensated employee	Former			
James Henning ..... Board Member (Thru 07/18)	1 0 ..... 0 0	X						0	0	0
Brian Hodgett ..... Board Member	1 0 ..... 0 0	X						0	0	0
Karen M Hoguet ..... Board Member	1 0 ..... 0 0	X						0	0	0
J Phillip Holloman ..... Board Member (Thru 10/18)	1 0 ..... 0 0	X						0	0	0
Kevin Jones ..... Board Member	1 0 ..... 0 0	X						0	0	0
Ellen M Katz ..... Board Member	1 0 ..... 0 0	X						0	0	0
Timothy Maloney ..... Board Member	1 0 ..... 0 0	X						0	0	0
Rodney McMullen ..... Board Member	1 0 ..... 0 0	X						0	0	0
John C Merchant ..... Board Member	1 0 ..... 0 0	X						0	0	0
Ralph S Michael III ..... Vice Chairman	1 0 ..... 0 0	X		X				0	0	0



**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Joseph A Pichler ..... Vice Chairman	1 0 ..... 0 0	X		X				0	0	0
R Michael Prescott ..... Board Member	1 0 ..... 0 0	X						0	0	0
Robert Reifsnyder ..... Board Member (Thru 07/18)	1 0 ..... 0 0	X						0	0	0
Jeff Schomburger ..... Chariman	1 0 ..... 0 0	X		X				0	0	0
Paul Silva ..... Board Member (Thru 07/18)	1 0 ..... 0 0	X						0	0	0
Amy Spiller ..... Board Member (BEG 07/18)	1 0 ..... 0 0	X						0	0	0
Thomas L Williams ..... Board Member	1 0 ..... 0 0	X						0	0	0
Shane Wright ..... Board Member	1 0 ..... 0 0	X						0	0	0
James M Zimmerman ..... Board Member	1 0 ..... 0 0	X						0	0	0
Stephen G Leeper ..... President & CEO	45 0 ..... 5 0	X		X				509,201	0	26,203

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Adam Gelter ..... EVP, Development	45 0 ..... 5 0			X				303,102	0	21,669
Timothy Szilasi ..... SECY , TREAS , SR VP & CFO	45 0 ..... 5 0			X				212,000	0	13,024
Lann Field ..... VP Development	45 0 ..... 5 0				X			161,838	0	19,483
Christy Samad ..... VP Events	50 0 ..... 0 0					X		158,970	0	10,504
Jeff Martin ..... VP Development	45 0 ..... 5 0					X		153,535	0	13,276
Angie White ..... Controller	50 0 ..... 0 0					X		122,155	0	16,965
Deana Taylor ..... VP Human Resources	50 0 ..... 0 0					X		109,329	0	11,914
David Vissman ..... VP Operations	50 0 ..... 0 0					X		111,676	0	8,765

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**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.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Cincinnati Center City Development Corp

Employer identification number

20-0446324

**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 12, 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 (Form 990 or 990-EZ) )
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  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 )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12  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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

	Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	13,697,187	11,667,075	12,585,686	4,596,762	2,744,551	45,291,261
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4</b>	<b>Total.</b> Add lines 1 through 3	13,697,187	11,667,075	12,585,686	4,596,762	2,744,551	45,291,261
<b>5</b>	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)						420,753
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						44,870,508

**Section B. Total Support**

	Calendar year (or fiscal year beginning in) ▶	(a)2014	(b)2015	(c)2016	(d)2017	(e)2018	(f)Total
<b>7</b>	Amounts from line 4	13,697,187	11,667,075	12,585,686	4,596,762	2,744,551	45,291,261
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	548,692	585,223	654,856	607,594	566,089	2,962,454
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						0
<b>10</b>	Other income (Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	653,142	0	164,519	325,553	590,501	1,733,715
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						49,987,430
<b>12</b>	Gross receipts from related activities, etc. (see instructions)					<b>12</b>	150,002,688

**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**

<b>14</b>	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	89.764 %
<b>15</b>	Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	93.953 %

**16a 33 1/3% support test—2018.** 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—2017.** 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—2018.** 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

**b 10%-facts-and-circumstances test—2017.** 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 VI 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b>	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						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b>	Add lines 7a and 7b						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b>	Amounts from line 6						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b>	<b>Total support.</b> (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**

<b>15</b>	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2018.** 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—2017.** 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 Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013. . . . .			
<b>b</b> From 2014. . . . .			
<b>c</b> From 2015. . . . .			
<b>d</b> From 2016. . . . .			
<b>e</b> From 2017. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2018 from Section D, line 7			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2014. . . . .			
<b>b</b> Excess from 2015. . . . .			
<b>c</b> Excess from 2016. . . . .			
<b>d</b> Excess from 2017. . . . .			
<b>e</b> Excess from 2018. . . . .			

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 20-0446324

**Name:** Cincinnati Center City Development Corp

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

**Facts And Circumstances Test**

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
**► Attach to Form 990.**  
**► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No 1545-0047  
**2018**  
**Open to Public Inspection**

**Name of the organization**  
Cincinnati Center City Development Corp

**Employer identification number**  
20-0446324

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ► \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

**(i)** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  |     |    |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | Yes | No |
| <b>(ii)</b> related organizations . . . . .  |     |    |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		9,109,265		9,109,265
<b>b</b> Buildings . . . . .		101,341,189	21,072,869	80,268,320
<b>c</b> Leasehold improvements		8,541,392	1,776,096	6,765,296
<b>d</b> Equipment . . . . .		20,338,628	4,229,211	16,109,417
<b>e</b> Other . . . . .		36,014,458	185,978	35,828,480
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				148,080,778

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) INVESTMENT IN SUBSIDIARIES	33,199,099	F
(2) REAL ESTATE HELD FOR INVEST	4,176,064	F
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )	37,375,163	

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	

**Part X Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
FINANCING LIABILITY	9,559,147
DERIVATIVE INSTRUMENT LIABILITY	410,395
SECURITY DEPOSITS HELD	319,208
CAPITAL LEASE OBLIGATIONS	131,098
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	10,419,848

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 20-0446324

**Name:** Cincinnati Center City Development Corp

## Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART IV, LINE 2B	ESCROW AND CUSTODIAL ACCOUNTS COST METHOD OF EVALUATION FOR REAL ESTATE HELD FOR SALE AND REAL ESTATE HELD FOR INVESTMENT DURING THE TAX YEAR GATEWAY II, LLC SERVED AS AN ESCROW AGENT OVER TWO SEPARATE BANK ACCOUNTS THE PURPOSE FOR THIS ROLE IS TO AID MULTIPLE LENDERS ON DEVELOPMENT PROJECTS IN OVER-THE-RHINE IN DISTRIBUTING THE SALES PROCEEDS FROM HOMEOWNERSHIP UNIT SALES ACCORDING TO THE COLLATERAL SHARING AGREEMENTS IN PLACE FOR EACH PROJECT, RESPECTIVELY



**Supplemental Information**

Return Reference	Explanation
SCHEDULE D, PART X, LINE 2	<p>             UNCERTAIN TAX POSITIONS 3CDC AND OTR HOLDINGS, INC (OTR), A WHOLLY OWNED SUBSIDIARY, ARE EXEMPT FROM FEDERAL INCOME TAX UNDER THE APPLICABLE INTERNAL REVENUE CODE (THE CODE) SECTION, THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE CODE 3CDC AND OTR ARE, LIKEWISE, EXEMPT FROM OHIO INCOME TAX UNDER COMPARABLE STATE STATUTES 3CDC DERIVES REVENUES FROM AN UNRELATED TRADE OR BUSINESS AND FILES A FEDERAL FORM 990-T AND A CINCINNATI BUSINESS TAX RETURN TO PAY ITS ASSOCIATED TAX LIABILITIES 3CDC IS CURRENTLY OPERATING AT A LOSS, THEREFORE THE CALCULATED INCOME TAX PROVISION IS IMMATERIAL AND NO PROVISION IS RECORDED IN THE FINANCIAL STATEMENTS 3CDC HAS CREATED NUMEROUS SINGLE MEMBER LIMITED LIABILITY COMPANIES TO CARRY OUT ITS MISSION WHICH ARE DISREGARDED FOR FEDERAL TAX PURPOSES 3CDC IS THE SOLE MEMBER, THEREFORE, THE TRANSACTIONS OF THESE ENTITIES ARE REPORTED TO THE INTERNAL REVENUE SERVICE ON 3CDCS TAX RETURN OTR HAS CREATED A SINGLE MEMBER LIMITED LIABILITY COMPANY TO CARRY OUT ITS MISSION THAT ENTITY IS DISREGARDED FOR FEDERAL TAX PURPOSES OTR IS THE SOLE MEMBER, THEREFORE, THE TRANSACTIONS OF THE ENTITY ARE REPORTED TO THE INTERNAL REVENUE SERVICE ON OTRS TAX RETURN VARIOUS LIMITED LIABILITY COMPANIES HAVE BEEN CREATED AS PART OF NEW MARKETS TAX CREDIT II (NMTC) FINANCING STRUCTURES AND ARE PARTNERSHIPS FOR FEDERAL TAX PURPOSES 3CDC IS THE NINETY-NINE, NINETY-SEVEN, OR NINETY-FIVE PERCENT MEMBER AND THE CINCINNATI EQUITY FUND II, LLC, A RELATED PARTY, OR AN UNRELATED, THIRD PARTY IS THE ONE, THREE OR FIVE PERCENT OWNER AS PART OF VARIOUS HISTORIC TAX CREDIT (HTC) FINANCING STRUCTURES, ANOTHER WHOLLY OWNED SUBSIDIARY (HTC MANAGER) IS A NOT-FOR-PROFIT ORGANIZATION CREATED AS THE MANAGING MEMBER OF SEVERAL PARTIALLY OWNED ENTITIES (INDIVIDUALLY AND COLLECTIVELY, HTC MT) WHICH OWN A LEASEHOLD INTEREST IN DEPRECIABLE, TANGIBLE PROPERTY AND THAT HAVE AT LEAST ONE MEMBER THAT IS NOT A TAX-EXEMPT ENTITY THE ORGANIZATION ELECTED NOT TO BE TREATED AS A TAX-EXEMPT ENTITY FOR PURPOSES OF SECTIONS 168(H)(5) AND (6) OF THE CODE BY THIS ELECTION, ANY GAIN RECOGNIZED BY THE DISPOSITION OF AN INTEREST IN THE HTC MANAGER OR ANY DIVIDENDS PAID TO 3CDC SHALL BE TREATED AS UNRELATED BUSINESS TAXABLE INCOME UNDER SECTION 511 OF THE CODE 3CDC DID NOT DISPOSE OF ANY INTEREST IN THE HTC MANAGER AND NO DIVIDENDS WERE PAID TO 3CDC IN THE FINANCIAL STATEMENTS FOR THE YEAR ENDING DECEMBER 31, 2018 AND 2017 HTC MANAGER HAS CREATED VARIOUS LIMITED LIABILITY COMPANIES TO CARRY OUT ITS MISSION 3CDC AND OTR FOLLOW GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THE POSITION IS "MORE-LIKELY-THAN- NOT" TO BE SUSTAINED IF THE POSITION           </p>

## Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART X, LINE 2	SITATION WERE TO BE CHALLENGED BY A TAXING AUTHORITY THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED 3CDC AND OTR HAVE PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS, TO IDENTIFY AND REPORT UNRELATED INCOME, TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS, AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS 3CDC HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS FOR THE YEAR ENDING DECEMBER 31, 2018 AND 2017

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the United States
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization Cincinnati Center City Development Corp

Employer identification number 20-0446324

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000 Part II can be duplicated if additional space is needed

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of noncash assistance, (h) Purpose of grant or assistance. Row 1: (1) Over-the-Rhine Chamber of Commerce, 31-1300658, 501(c)(6), 10,000, 0, General Support.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . 1
3 Enter total number of other organizations listed in the line 1 table . . . . . 1

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
SCHEDULE I, PART I, LINE 2	PROCESS FOR MONITORING THE USE OF GRANT FUNDS IN THE U S 3CDCs board approves the annual budget each year, for which an allocation of funds is set aside for contributions and donations to various organizations 3CDC also has an internal committee, made up of managers and senior managers, that reviews and approves or denies each individual contribution request

**Schedule J**  
**(Form 990)**  
  
Department of the Treasury  
Internal Revenue Service

# Compensation Information

OMB No 1545-0047

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**  
▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

# 2018

**Open to Public Inspection**

Name of the organization  
Cincinnati Center City Development Corp

Employer identification number  
20-0446324

## Part I Questions Regarding Compensation

	Yes	No								
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p><b>b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment?</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>	Yes								
	<b>4b</b>	Yes								
	<b>4c</b>	No								
<p><b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p> <p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	<b>5a</b>	No								
	<b>5b</b>	No								
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	<b>6a</b>	No								
	<b>6b</b>	No								
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	<b>7</b>	Yes								
<p><b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	<b>8</b>	No								
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	<b>9</b>									

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Stephen G Leeper President & CEO	(i)	368,917	138,076	2,208	13,750	17,955	540,906	0
	(ii)	0	0	0	0	0	0	0
2 Adam Gelter EVP, Development	(i)	253,102	50,000	0	12,172	11,284	326,558	0
	(ii)	0	0	0	0	0	0	0
3 Timothy Szilasi SECY , TREAS , SR VP & CFO	(i)	190,000	22,000	0	9,468	5,149	226,617	0
	(ii)	0	0	0	0	0	0	0
4 Lann Field VP Development	(i)	143,838	18,000	0	7,025	12,713	181,576	0
	(ii)	0	0	0	0	0	0	0
5 Christy Samad VP Events	(i)	138,970	20,000	0	6,948	3,789	169,707	0
	(ii)	0	0	0	0	0	0	0
6 Jeff Martin VP Development	(i)	90,750	20,000	42,785	4,804	8,642	166,981	0
	(ii)	0	0	0	0	0	0	0

**Part III Supplemental Information**

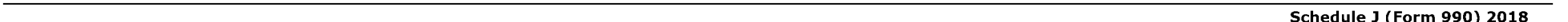
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 4a	SEVERANCE PAYMENT OR CHANGE OF CONTROL PAYMENT JEFF MARTIN RECEIVED SEVERANCE IN THE AMOUNT OF \$42,785 FOR CALENDAR YEAR ENDING 12/31/2018, THE AMOUNT IS INCLUDED IN HIS W-2 AS TAXABLE INCOME

Return Reference	Explanation
SCHEDULE J, PART I, LINE 4B	NON-QUALIFIED RETIREMENT PLAN STEPHEN G LEEPER AND ADAM GELTER PARTICIPATE IN A 457(F) NON-QUALIFIED RETIREMENT PLAN



<b>Return Reference</b>	<b>Explanation</b>
Schedule J, Part I, Line 7	NON-FIXED PAYMENTS ALL EMPLOYEES OF 3CDC ARE ELIGIBLE FOR A 10% BONUS DEPENDING ON PERFORMANCE METRICS BONUSES WERE REVIEWED AND APPROVED BY THE HUMAN RESOURCES AND GOVERNANCE SUBCOMMITTEE AND DOCUMENTED IN THE BOARD MEETING MINUTES



Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule K (Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

OMB No 1545-0047

**2018**

**Open to Public Inspection**

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Cincinnati Center City Development Corp

Employer identification number

20-0446324

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY	31-1752368		06-20-2013	24,000,000	Facility Improvement		X		X		X
<b>B</b>	Port of Greater Cincinnati Development Authority	31-1752368		09-06-2013	731,875	Refunding 12/28/2011		X		X		X
<b>C</b>	Port of Greater Cincinnati Development Authority	31-1752368		09-03-2014	21,535,907	Facility Improv & Refund 12/28/11		X		X		X
<b>D</b>	Port of Greater Cincinnati Development Authority	31-1752368		12-29-2017	5,100,000	Refunding 11/01/2010 & 12/01/2016		X		X		X

**Part II Proceeds**

		<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
<b>1</b>	Amount of bonds retired . . . . .	2,107,000		269,532		3,477,502		113,400	
<b>2</b>	Amount of bonds legally defeased . . . . .	0		0		0		0	
<b>3</b>	Total proceeds of issue . . . . .	24,000,000		731,875		21,535,907		5,100,000	
<b>4</b>	Gross proceeds in reserve funds . . . . .	0		0		0		0	
<b>5</b>	Capitalized interest from proceeds . . . . .	0		0		0		0	
<b>6</b>	Proceeds in refunding escrows . . . . .	19,600,000		0		0		0	
<b>7</b>	Issuance costs from proceeds . . . . .	0		0		0		656	
<b>8</b>	Credit enhancement from proceeds . . . . .	0		0		0		0	
<b>9</b>	Working capital expenditures from proceeds . . . . .	0		0		0		0	
<b>10</b>	Capital expenditures from proceeds . . . . .	0		0		0		0	
<b>11</b>	Other spent proceeds . . . . .	3,400,000		731,875		21,535,907		5,099,344	
<b>12</b>	Other unspent proceeds . . . . .	0		0		0		0	
<b>13</b>	Year of substantial completion . . . . .	2012		2013		2014		2017	
		<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>14</b>	Were the bonds issued as part of a current refunding issue? . . . . .		X	X		X		X	
<b>15</b>	Were the bonds issued as part of an advance refunding issue? . . . . .		X		X		X		X
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	X		X		X		X	
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X		X		X	

**Part III Private Business Use**

		<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>	
		<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>1</b>	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X		X		X
<b>2</b>	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X		X		X		X

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	X		X		X		X	
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		X
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶	0 %		0 %		0 %		0 %	
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶								
<b>6</b> Total of lines 4 and 5 . . . . .								
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X		X	
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		X
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		X

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X		X		X
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .		X		X		X	X	
<b>b</b> Exception to rebate? . . . . .	X			X		X		X
<b>c</b> No rebate due? . . . . .		X	X		X			X
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	X			X		X	X	
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			X		X	X	
<b>b</b> Name of provider . . . . .	PNC Bank NA		0		0		PNC Bank NA	
<b>c</b> Term of hedge . . . . .	4 %						6 %	
<b>d</b> Was the hedge superintegrated? . . . . .	X							
<b>e</b> Was the hedge terminated? . . . . .		X						

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
<b>b</b> Name of provider . . . . .	0		0		0		0	
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . .		X		X		X		X

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?		X		X		X		X

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule K (Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Cincinnati Center City Development Corp

Employer identification number

20-0446324

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	Port of Greater Cincinnati Development Authority	31-1752368		12-29-2017	17,230,000	Facility Construction		X		X		X
<b>B</b>	Port of Greater Cincinnati Development Authority	31-1752368		06-20-2018	8,408,000	Cap Expend & Refund 02/12/2016		X		X		X
<b>C</b>	Port of Greater Cincinnati Development Authority	31-1752368		10-19-2018	26,730,000	Facility Construction		X		X		X

**Part II Proceeds**

		A		B		C		D	
<b>1</b>	Amount of bonds retired . . . . .	0		76,729		0			
<b>2</b>	Amount of bonds legally defeased . . . . .	0		0		0			
<b>3</b>	Total proceeds of issue . . . . .	17,101,664		8,166,270		26,252,870			
<b>4</b>	Gross proceeds in reserve funds . . . . .	207,500		475,684		900,000			
<b>5</b>	Capitalized interest from proceeds . . . . .	0		0		0			
<b>6</b>	Proceeds in refunding escrows . . . . .	0		0		0			
<b>7</b>	Issuance costs from proceeds . . . . .	184,034		0		525,057			
<b>8</b>	Credit enhancement from proceeds . . . . .	0		0		0			
<b>9</b>	Working capital expenditures from proceeds . . . . .	0		0		0			
<b>10</b>	Capital expenditures from proceeds . . . . .	13,350,060		284,341		24,827,812			
<b>11</b>	Other spent proceeds . . . . .	0		7,406,245		0			
<b>12</b>	Other unspent proceeds . . . . .	3,360,070		0		0			
<b>13</b>	Year of substantial completion . . . . .	2018		2018		2020			
		Yes	No	Yes	No	Yes	No	Yes	No
<b>14</b>	Were the bonds issued as part of a current refunding issue? . . . . .		X	X			X		
<b>15</b>	Were the bonds issued as part of an advance refunding issue? . . . . .		X		X		X		
<b>16</b>	Has the final allocation of proceeds been made? . . . . .	X		X		X			
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X		X			

**Part III Private Business Use**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b>	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X		X		X		
<b>2</b>	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X		X		X		

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	X		X			X		
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X					
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X		X		X		
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶	0 %		0 %		0 %			
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶								
<b>6</b> Total of lines 4 and 5 . . . . .								
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .	X		X		X			
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X		X		X		
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X		X		X		

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X		X		
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .	X		X		X			
<b>b</b> Exception to rebate? . . . . .		X		X		X		
<b>c</b> No rebate due? . . . . .		X		X		X		
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	X		X		X			
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			X		X		
<b>b</b> Name of provider . . . . .	PNC & Fifth Third		0		0			
<b>c</b> Term of hedge . . . . .	5 %							
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
<b>b</b> Name of provider . . . . .	0		0		0			
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X		X		
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .		X		X		X		

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?		X		X		X		

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation



**Schedule L**  
(Form 990 or 990-EZ)

**Transactions with Interested Persons**

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
 ▶ **Attach to Form 990 or Form 990-EZ.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization Cincinnati Center City Development Corp	Employer identification number 20-0446324
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**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total						▶	\$					

**Part III Grants or Assistance Benefiting Interested Persons.**  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Adam Gelter	Son of Board Member	324,771	Employment		No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
Schedule L, Part IV, Line 1	BUSINESS TRANSACTION INVOLVING INTERESTED PERSONS THE FAMILY MEMBER OF A BOARD MEMBER, Paul Gelter, WAS EMPLOYED BY THE ORGANIZATION DURING THE YEAR THE BOARD MEMBER IS NOT INVOLVED IN THE SUPERVISION NOR THE COMPENSATION SETTINGS FOR THE EMPLOYED INDIVIDUAL COMPENSATION FOR THE INDIVIDUAL WAS DETERMINED AT ARM'S LENGTH

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.  
 ▶ Attach to Form 990 or 990-EZ.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public Inspection**

Cincinnati Center City Development Corp

**Employer identification number**

20-0446324

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART III, LINE 1	ORGANIZATION'S MISSION (1) TO PROMOTE THE WELFARE OF THE PEOPLE OF THE CITY OF CINCINNATI, OHIO (THE "CITY") (2) TO COMBAT COMMUNITY DETERIORATION, PROVIDE RELIEF TO THE POOR AND DISTRESSED, ELIMINATE DISCRIMINATION AND PREJUDICE, LESSEN NEIGHBORHOOD TENSIONS, STABILIZE, AND GENERALLY TO OTHERWISE PROMOTE COMMUNITY AND ECONOMIC DEVELOPMENT AND REDEVELOPMENT IN THE CITY'S DOWNTOWN, (3) TO LESSEN THE BURDENS OF GOVERNMENT OF THE CITY BY OVERSEEING PROJECTS, INCLUDING THOSE IN THE "CENTER CITY PLAN" PRESENTED TO THE CITY, AND PROGRAMS DESIGNED TO STRENGTHEN AND LEVERAGE THE CITY'S DOWNTOWN CORE ASSETS, INITIALLY FOCUSING ON FOUNTAIN SQUARE, OVER THE RHINE AND THE BANKS, (4) TO IMPROVE THE ECONOMY OF THE CITY BY DEVELOPING, ATTRACTING, EXPANDING, AND RETAINING BUSINESS, INDUSTRIAL, EDUCATIONAL, CULTURAL, CIVIC, COMMUNITY AND OTHER ENTERPRISES IN THE CITY AND THEREBY DEVELOPING, ATTRACTING, EXPANDING, AND RETAINING JOBS FOR THE PEOPLE OF THE CITY, (5) SOLELY FOR THE ABOVE PURPOSES, THE CORPORATION IS EMPOWERED TO TAKE AND HOLD BY BEQUEST, DEVISE, GIFT, CONTRIBUTION, PURCHASE, LEASE, OR ANY OTHER FORM, EITHER ABSOLUTELY OR IN TRUST, ANY PROPERTY, REAL OR PERSONAL, TANGIBLE OR INTANGIBLE, WITHOUT LIMITATION AS TO AMOUNT OR VALUE, TO SELL, CONVEY, USE, ASSIGN AND DISPOSE OF ANY SUCH PROPERTY AND TO INVEST AND REINVEST THE INCOME AND PRINCIPAL THEREOF, TO DEAL WITH AND EXPEND THE INCOME AND PRINCIPAL OF THE CORPORATION, TO MAKE GIFTS OR CONTRIBUTIONS TO OTHER ENTITIES OR PERSONS, TO VOTE THE SHARES OR INTERESTS IN ANY STOCK OR OTHER EQUITY INVESTMENT HELD BY THE CORPORATION, TO MAINTAIN, PROTECT AND ENFORCE ALL RIGHTS, TITLE AND INTERESTS INCIDENTAL TO HOLDING TITLE TO PROPERTY HELD BY THE CORPORATION, TO DO ALL THINGS NECESSARY OR APPROPRIATE TO ACCOMPLISH THE FOREGOING, AND TO EXERCISE ALL OTHER RIGHTS AND POWERS CONFERRED BY THE LAWS OF THE STATE OF OHIO UPON NONPROFIT CORPORATIONS NONPROFIT CORPORATIONS

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 1A	<p>DELEGATION OF AUTHORITY EXECUTIVE COMMITTEE THE EXECUTIVE COMMITTEE SHALL CONSIST OF THE CHAIRPERSON OF THE BOARD, THE CHAIRPERSON OF EACH BOARD COMMITTEE AND SUCH OTHER DIRECTORS AS MAY BE NOMINATED BY THE CHAIRPERSON OF THE BOARD AND APPROVED BY THE BOARD OF DIRECTORS FROM TIME TO TIME THE CHAIRPERSON OF THE BOARD SHALL SERVE AS THE CHAIRPERSON OF THE EXECUTIVE COMMITTEE DURING THE INTERVALS BETWEEN MEETINGS OF THE BOARD OF DIRECTORS, THE EXECUTIVE COMMITTEE SHALL POSSESS AND MAY EXERCISE ALL OF THE POWERS OF THE BOARD OF DIRECTORS IN THE MANAGEMENT AND CONTROL OF THE BUSINESS OF THE CORPORATION TO THE EXTENT PERMITTED BY LAW ALL ACTION TAKEN BY THE EXECUTIVE COMMITTEE SHALL BE REPORTED TO THE BOARD OF DIRECTORS AT ITS FIRST MEETING THEREAFTER THE BOARD OF DIRECTORS MAY, AT ANY REGULAR MEETING, REVIEW THE ACTIONS OF THE EXECUTIVE COMMITTEE AND MAY MODIFY, RATIFY OR RESCIND ANY SUCH ACTIONS, SUBJECT TO THE CONTRACT RIGHTS OF THIRD PARTIES NO MEMBER OF THE EXECUTIVE COMMITTEE WHO IS UNABLE TO ATTEND A MEETING OF THE EXECUTIVE COMMITTEE SHALL BE PERMITTED TO BE REPRESENTED AT SUCH MEETING BY A PROXY SUBCOMMITTEES THE BOARD OF DIRECTORS HEREBY DELEGATES ITS POWER TO APPOINT FROM TIME TO TIME CERTAIN OF ITS MEMBERS TO ACT AS A COMMITTEE IN THE INTERVALS BETWEEN MEETINGS OF THE BOARD OF DIRECTORS TO THE EXECUTIVE COMMITTEE, AND THE EXECUTIVE COMMITTEE MAY, ON BEHALF OF THE BOARD OF DIRECTORS, FROM TIME TO TIME DELEGATE TO A COMMITTEE POWER TO BE EXERCISED UNDER THE CONTROL AND DIRECTION OF THE EXECUTIVE COMMITTEE EACH COMMITTEE SHALL BE COMPOSED OF ONE (1) OR MORE DIRECTORS AND MAY INCLUDE PERSONS WHO ARE NOT DIRECTORS EACH COMMITTEE AND EACH MEMBER THEREOF SHALL SERVE AT THE PLEASURE OF THE EXECUTIVE COMMITTEE EITHER THE EXECUTIVE COMMITTEE OR THE CHAIRPERSON OF THE PARTICULAR COMMITTEE MAY FROM TIME TO TIME APPOINT A SUBCOMMITTEE OF SUCH COMMITTEE SUCH SUBCOMMITTEES MAY INCLUDE PERSONS WHO ARE NOT DIRECTORS, PROVIDED THAT AT LEAST ONE (1) DIRECTOR SHALL BE A MEMBER OF SUCH SUBCOMMITTEE SUBJECT TO CHANGE BY THE EXECUTIVE COMMITTEE ON BEHALF OF THE BOARD OF DIRECTORS, THERE SHALL CURRENTLY BE THE FOLLOWING FIVE (5) COMMITTEES IN ADDITION TO THE EXECUTIVE COMMITTEE THE AUDIT COMMITTEE, THE DEVELOPMENT AND FINANCE COMMITTEE, THE ASSET COMMITTEE, THE EVENT AND SPONSORSHIP COMMITTEE, AND THE CENTER CITY MANAGEMENT COMMITTEE COMMITTEE AND SUBCOMMITTEE ACTION UNLESS OTHERWISE PROVIDED BY THE BOARD OF DIRECTORS OR THE EXECUTIVE COMMITTEE, AS THE CASE MAY BE, A MAJORITY OF THE MEMBERS OF ANY COMMITTEE OR SUBCOMMITTEE APPOINTED BY THE EXECUTIVE COMMITTEE PURSUANT TO SECTION 8.2 SHALL CONSTITUTE A QUORUM AT ANY MEETING THEREOF AND THE ACT OF A MAJORITY OF THE MEMBERS PRESENT AT A MEETING AT WHICH A QUORUM IS PRESENT SHALL BE THE ACT OF SUCH COMMITTEE OR SUBCOMMITTEE ACTION MAY BE TAKEN BY ANY COMMITTEE OR SUBCOMMITTEE WITHOUT A MEETING BY A WRITING SIGNED BY ALL ITS MEMBERS EACH COMMITTEE OR SUBCOMMITTEE SHALL KEEP A WRITTEN RECORD OF ALL ACT</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, LINE 1A	ION TAKEN BY IT

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINE 2	FAMILY RELATIONSHIP ADAM GELTER, EXECUTIVE VICE PRESIDENT OF DEVELOPMENT, HAS A FAMILY RELATIONSHIP WITH PAUL GELTER, A MEMBER OF THE BOARD OF DIRECTORS

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, LINE 11B	FORM 990 REVIEW PROCESS THE IRS FORM 990 IS PREPARED BY A NATIONAL EXTERNAL PUBLIC ACCOUNTING FIRM, GRANT THORNTON THE CFO AND CEO REVIEW THE DRAFT PRIOR TO DISSEMINATION TO THE AUDIT COMMITTEE THE AUDIT COMMITTEE IS GIVEN A COPY OF THE FULL TAX RETURN AND REVIEWS THE GOVERNANCE AND COMPENSATION DATA PRIOR TO FILING WITH THE IRS A COMPLETE COPY OF THE FORM 990 IS PROVIDED TO THE GOVERNING BOARD PRIOR TO FILING THE RETURN

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, LINE 12C	CONFLICT OF INTEREST POLICY MONITORING & ENFORCEMENT CONFLICT OF INTEREST POLICY IS VERBALLY DISCUSSED AT REGULAR STAFF MEETINGS EACH YEAR ALL OFFICERS, DIRECTORS AND EMPLOYEES ARE REQUIRED TO FILL OUT A CONFLICT OF INTEREST (COI) DISCLOSURE FORM (ALTERNATIVE YEARS A RECONFIRMATION OF PRIOR YEAR) THE FORM IS REVIEWED AND SUMMARIZED INTERNALLY AND SUBMITTED TO THE ORGANIZATION'S GENERAL COUNSEL FOR REVIEW AND DISCLOSURE TO EXECUTIVE COMMITTEE, IF NECESSARY ANY ACTION TAKEN BY THE BOARD OR COMMITTEE THAT HAS A COI OF AN EMPLOYEE, DIRECTOR OR OFFICER IS DISCLOSED PRIOR TO PASSAGE AND THE INDIVIDUAL IS REQUESTED TO LEAVE THE ROOM DURING THE DISCUSSION AND VOTE



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, LINES 15A AND 15B	PROCESS FOR DETERMINING COMPENSATION THE EXECUTIVE COMMITTEE UTILIZED COMPARABILITY DATA WHEN DETERMINING THE CEO'S COMPENSATION IN COMPLETING HIS EMPLOYMENT CONTRACT EACH YEAR THE COMMITTEE REVIEWS THE ORGANIZATION'S SCORECARD AND RESULTS AS WELL AS THE CEO'S PERFORMANCE IN ASSESSING HIS COMPENSATION CHANGES FINALLY, THE CHAIR DISCUSSES THE RESULTS WITH BOARD MEMBERS OTHER KEY STAFF COMPENSATION IS DETERMINED BY COMPARING LOCAL OR REGIONAL SALARY DATA AS WELL AS THE INDIVIDUAL'S PERFORMANCE

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, LINES 16A AND 16B	PROCEDURES FOR ENTERING INTO JOINT VENTURE ARRANGEMENTS 3CDC HAS NOT ADOPTED A FORMAL WRITTEN POLICY TO ADDRESS JOINT VENTURE ACTIVITIES BUT THE ORGANIZATION UNDERTAKES PROACTIVE MEASURES TO ENSURE THAT THE ORGANIZATIONS ASSETS ARE PRESERVED FOR EXEMPT PURPOSES ALL POTENTIAL JOINT VENTURE OPPORTUNITIES ARE TAKEN TO THE DEVELOPMENT & FINANCE COMMITTEE, BOARD OF DIRECTORS, AND, IF DEEMED NECESSARY, THE EXECUTIVE COMMITTEE AND/OR HR & GOVERNANCE SUB-COMMITTEE, TO DISCUSS WHY THE JOINT VENTURE HELPS FURTHER THE MISSION OF THE ORGANIZATION

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	HOW DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC THE ORGANIZATION'S ARTICLES OF INCORPORATION, CONSTITUTION, BYLAWS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART XI, LINE 9	OTHER CHANGES IN NET ASSETS GAIN ON CHANGE IN VALUE OF INTEREST RATE SWAP \$636,333 MEMBER DISTRIBUTION \$(3) ----- TOTAL \$636,330

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Cincinnati Center City Development Corp

**Employer identification number**

20-0446324

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

See Additional Data Table

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)OTR Holdings Inc 1203 Walnut Street  Cincinnati, OH 45202 20-2363373	SAME AS 3CDC	OH	501(C)(2)		3CDC	Yes	

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

See Additional Data Table

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
<b>(1)</b> Ale House Manager Inc 1203 Walnut Cincinnati, OH 45202 30-0815086	Same as 3CDC	OH	3CDC	C	44,508	9,031,853	100.000 %	Yes	
<b>(2)</b> Memorial Hall Manager Inc 1203 Walnut Cincinnati, OH 45202 35-2545167	Same as 3CDC	OH	3CDC	C	0	0	100.000 %	Yes	

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b>	No
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b> Yes	
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b> Yes	
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b> Yes	
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b> Yes	
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b> Yes	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	No
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b> Yes	
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b> Yes	
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b> Yes	
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b> Yes	
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

See Additional Data Table

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved





**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

<b>Return Reference</b>	<b>Explanation</b>

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 20-0446324  
**Name:** Cincinnati Center City Development Corp

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Total income	(e) End-of-year assets	(f) Direct Controlling Entity
(1) Fountain Square LLC 1203 Walnut Cincinnati, OH 45202 20-0446324	Same as 3CDC	OH	2,668,146	31,178,314	NA
(1) Gateway II LLC 1203 Walnut Cincinnati, OH 45202 20-4853806	Same as 3CDC	OH	-141,575	47,802	NA
(2) CCCP LLC 1203 Walnut Cincinnati, OH 45202 26-0285149	Same as 3CDC	OH	146,219	700,631	NA
(3) Fountain Square Management Group LLC 1203 Walnut Cincinnati, OH 45202 20-5399588	Same as 3CDC	OH	-134,302	929,937	NA
(4) Azeotropic Partners LLC 1203 Walnut Cincinnati, OH 45202 26-4490064	Same as 3CDC	OH	-3,603	764,233	NA
(5) Washington Park Restoration LLC 1203 Walnut Cincinnati, OH 45202 27-1436027	Same as 3CDC	OH	1,510,229	24,342,993	NA
(6) 1400 Race Leveraged Lender LLC 1203 Walnut Cincinnati, OH 45202 27-2610479	Same as 3CDC	OH	0	0	NA
(7) 1400 Race Master Tenant Manager LLC 1203 Walnut Cincinnati, OH 45202 27-2610288	Same as 3CDC	OH	0	0	NA
(8) OTR Predevelopment LLC 1203 Walnut Cincinnati, OH 45202 27-3117811	Same as 3CDC	OH	-651,748	2,587,749	NA
(9) 1202 Main Street LLC 1203 Walnut Cincinnati, OH 45202 45-2447277	Same as 3CDC	OH	0	0	NA
(10) 120 East Sixth Street LLC 1203 Walnut Cincinnati, OH 45202 45-2246433	Same as 3CDC	OH	-87,908	12,408,492	NA
(11) 032811 Holdings LLC 1203 Walnut Cincinnati, OH 45202 36-4702169	Same as 3CDC	OH	185,575	69,999	NA
(12) Urban Legacy VII LLC 1203 Walnut Cincinnati, OH 45202 30-0706445	Same as 3CDC	OH	73,549	1,105,536	NA
(13) Urban Legacy VIII LLC 1203 Walnut Cincinnati, OH 45202 32-0359245	Same as 3CDC	OH	-259,920	6,579,473	NA
(14) Paint Building Master Sub-Tenant LLC 1203 Walnut Cincinnati, OH 45202 61-1665699	Same as 3CDC	OH	339,974	2	NA
(15) Paint Building Leveraged Lender LLC 1203 Walnut Cincinnati, OH 45202 38-3857641	Same as 3CDC	OH	-268,220	2	NA
(16) Mercer Commons OTR LLC 1203 Walnut Cincinnati, OH 45202 38-3877916	Same as 3CDC	OH	-212,533	355,767	NA
(17) Mercer Commons Garage OTR LLC 1203 Walnut Cincinnati, OH 45202 36-4735410	Same as 3CDC	OH	-7,775,390	7,965,420	NA
(18) Fifth and Race LLC 1203 Walnut Cincinnati, OH 45202 32-0374707	Same as 3CDC	OH	-1,211,262	62,050,762	NA
(19) Cintrifuse Landlord LLC 1203 Walnut Cincinnati, OH 45202 35-2476904	Same as 3CDC	OH	-162,146	8,642,940	NA

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

<b>(a)</b> Name, address, and EIN (if applicable) of disregarded entity	<b>(b)</b> Primary Activity	<b>(c)</b> Legal Domicile (State or Foreign Country)	<b>(d)</b> Total income	<b>(e)</b> End-of-year assets	<b>(f)</b> Direct Controlling Entity
(21) Interstate Holdings LLC 1203 Walnut Cincinnati, OH 45202 38-3859201	Same as 3CDC	OH	0	0	NA
(1) 15th & Race 1203 Walnut Cincinnati, OH 45202 32-0416176	Same as 3CDC	OH	59,710	2,804,463	NA
(2) Mercer Commons Leveraged Lender 2 LLC 1203 Walnut Cincinnati, OH 45202 35-2468974	Same as 3CDC	OH	-2,029	2,916,804	NA
(3) Memorial Hall Leverage Lender 1203 Walnut Cincinnati, OH 45202 81-0806500	Same as 3CDC	OH	25,093	1,354,911	NA
(4) 1200 Vine LLC 1203 Walnut Cincinnati, OH 45202 03-0589872	Same as 3CDC	OH	163,290	3,481,469	NA
(5) 1222 Republic LLC 1203 Walnut Cincinnati, OH 45202 30-0488295	Same as 3CDC	OH	0	0	NA
(6) Ziegler Park LLC 1203 Walnut Cincinnati, OH 45202 32-0474485	Same as 3CDC	OH	-1,842	31,111,468	NA
(7) Condo Holdings LLC 1203 Walnut Cincinnati, OH 45202 61-1743298	Same as 3CDC	OH	-1,103,472	8,712,223	NA
(8) Music Hall Development 1203 Walnut Cincinnati, OH 45202 32-0459068	Same as 3CDC	OH	145,856	2,246	NA
(9) Fourth and Race Redevelopment LLC 1203 Walnut Cincinnati, OH 45202 61-1751654	Same as 3CDC	OH	-100,776	41,419,703	NA
(10) 8th and Sycamore 1203 Walnut Cincinnati, OH 45202 38-3968966	Same as 3CDC	OH	-161,078	16,450,804	NA
(11) Elm Street Parking 1203 Walnut Cincinnati, OH 45202 36-4811065	Same as 3CDC	OH	17,248	1,786,172	NA
(12) Ziegler Park Management Group LLC 1203 Walnut Cincinnati, OH 45202 32-0490955	Same as 3CDC	OH	0	0	NA
(13) Memorial Hall Operations LLC 1203 Walnut Cincinnati, OH 45202 30-0889512	Same as 3CDC	OH	-654,981	10,156	NA
(14) Washington Park Management Group LLC 1203 Walnut Cincinnati, OH 45202 61-1789600	Same as 3CDC	OH	-417,021	14,198,457	NA
(15) ARP Leverage Lender LLC 1203 Walnut Cincinnati, OH 45202 38-4017318	Same as 3CDC	OH	-9,155	1,346,160	NA
(16) 1415 Vine LLC 1203 Walnut Cincinnati, OH 45202 26-4643526	Same as 3CDC	OH	-1,417,819	9,778,546	NA
(17) NE VineCentral LLC 1203 Walnut Cincinnati, OH 45202 02-0721452	Same as 3CDC	OH	-20	2,431	NA
(18) 15th & Vine LLC 1203 Walnut Cincinnati, OH 45202 37-1738643	Same as 3CDC	OH	-390,868	20,614,470	NA
(19) Court & Walnut LLC 1203 Walnut Cincinnati, OH 45202 35-2590242	Same as 3CDC	OH	-54,100	33,533,018	NA

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

<b>(a)</b> Name, address, and EIN (if applicable) of disregarded entity	<b>(b)</b> Primary Activity	<b>(c)</b> Legal Domicile (State or Foreign Country)	<b>(d)</b> Total income	<b>(e)</b> End-of-year assets	<b>(f)</b> Direct Controlling Entity
(41) 1423 Walnut Street Lot LLC 1203 Walnut Cincinnati, OH 45202 37-1863971	Same as 3CDC	OH	1,312	501,911	NA
(1) OTR District Management LLC 1203 Walnut Cincinnati, OH 45202 36-4872881	Same as 3CDC	OH	-224,253	4,100	NA
(2) 1400 Race LLC 1203 Walnut Cincinnati, OH 45202 27-1251881	Same as 3CDC	OH	-31,657	6,224,039	NA
(3) 1400 Vine LLC 1203 Walnut Cincinnati, OH 45202 35-2612868	Same as 3CDC	OH	-33,568	2,499,653	NA
(4) Race & Vine Offices Leverage Lender LLC 1203 Walnut Cincinnati, OH 45202 36-4909065	Same as 3CDC	OH	-3,674	1,823,935	NA
(5) Court Street Condos LLC 1203 Walnut Cincinnati, OH 45202 37-1912029	Same as 3CDC	OH	-2,975	2,386,002	NA
(6) Paint Building LLC 1203 Walnut Cincinnati, OH 45202 37-1654067	Same as 3CDC	OH	1,911,917	3,893,060	NA
(7) Columbia Leverage Lender LLC 1203 Walnut Cincinnati, OH 45202 32-0583157	Same as 3CDC	OH	-599	2,211,308	NA
(8) Columbia Commercial Leasing LLC 1203 Walnut Cincinnati, OH 45202 36-4914583	Same as 3CDC	OH	0	0	NA
(9) Fountain Place LLC 1203 Walnut Cincinnati, OH 45202 83-3203630	Same as 3CDC	OH	-3,090	7,560,498	NA
(10) B-Side Landlord LLC 1203 Walnut Cincinnati, OH 45202 30-0782845	Same as 3CDC	OH	673,516	2,435,426	NA
(11) The Rennen and Beecher Flats Condo 1203 Walnut Cincinnati, OH 45202 83-3010246	Same as 3CDC	OH	0	0	NA
(12) Liberty and Race Lot LLC 1203 Walnut Cincinnati, OH 45202 35-2621507	Same as 3CDC	OH	-31,991	1,302,120	NA
(13) B-side Master Tenant LLC 1203 WALNUT CINCINNATI, OH 45202 30-0793891	Same As 3CDC	OH	0	0	NA

**Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership**

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Memorial Hall Development LLC  1203 Walnut Cincinnati, OH 45202 61-1766136	Same as 3CDC	OH	NA	EXCLUDED	-1,474	4,544,294		No		Yes		80 000 %
(1) MEMORIAL HALL MSTR TENANT LLC  1203 Walnut Cincinnati, OH 45202 36-4821264	Same as 3CDC	OH	NA	EXCLUDED	-177	25,995		No		Yes		1 000 %
(2) ZIEGLIER PARK LEV Lender LLC  1203 Walnut Cincinnati, OH 45202 35-2548562	Same as 3CDC	OH	NA	EXCLUDED	21,268	892,694		No		Yes		95 000 %
(3) 120 EAST SIXTH LEVERAGE LENDER  1203 Walnut Cincinnati, OH 45202 45-2447405	Same as 3CDC	OH	NA	EXCLUDED	-268,826	3,776,112		No		Yes		99 000 %
(4) MERCER COMMONS LEVERAGE LENDER  1203 Walnut Cincinnati, OH 45202 45-2447322	Same as 3CDC	OH	NA	EXCLUDED	-131,235	14,810,450		No		Yes		99 000 %
(5) FIFTH AND RACE LEVERAGE LENDER  1203 Walnut Cincinnati, OH 45202 30-0774388	Same as 3CDC	OH	NA	EXCLUDED	45,798	705,181		No		Yes		99 000 %
(6) ALE HOUSE MASTER TENANT  1203 Walnut Cincinnati, OH 45202 32-0435659	Same as 3CDC	OH	NA	EXCLUDED	-478	25,053		No		Yes		1 000 %
(7) 1201 WALNUT MASTER TENANT  1203 Walnut Cincinnati, OH 45202 36-4788348	Same as 3CDC	OH	NA	EXCLUDED	-3,270	7,143		No		Yes		1 000 %
(8) GLOBE BUILDING MASTER TENANT  1203 Walnut Cincinnati, OH 45202 37-1763832	Same as 3CDC	OH	NA	EXCLUDED	227	8,683		No		Yes		1 000 %
(9) 1201 WALNUT LLC  1203 Walnut Cincinnati, OH 45202 35-2482329	Same as 3CDC	OH	NA	EXCLUDED	141,653	2,080,435		No		Yes		60 000 %
(10) ALE HOUSE LANDLORD LLC  1203 Walnut Cincinnati, OH 45202 38-3927763	Same as 3CDC	OH	NA	EXCLUDED	-76,084	2,528,878		No		Yes		60 000 %
(11) GLOBE BUILDING LLC  1203 Walnut Cincinnati, OH 45202 36-4792845	Same as 3CDC	OH	NA	EXCLUDED	-24,760	1,836,019		No		Yes		60 000 %
(12) ARP Master Tenant LLC  1203 Walnut Cincinnati, OH 45202 81-4203315	Same as 3CDC	OH	NA	EXCLUDED	-1,449	6,431		No		Yes		1 000 %
(13) ARP Commercial LLC  1203 Walnut Cincinnati, OH 45202 81-4208905	Same as 3CDC	OH	NA	EXCLUDED	37,562	916,049		No		Yes		90 000 %
(14) 15th & Vine Leverage Lender  1203 Walnut Cincinnati, OH 45202 30-0958288	Same as 3CDC	OH	NA	EXCLUDED	-64,609	-25,549		No		Yes		95 000 %

**Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership**

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(16) Findlay Kitchen Leverage Lend  1203 Walnut Cincinnati, OH 45202 81-1806919	Same as 3CDC	OH	NA	EXCLUDED	0	0		No		Yes		5 000 %
(1) C&E Leverage Lender LLC  1203 Walnut Cincinnati, OH 45202 47-3691880	Same as 3CDC	OH	NA	EXCLUDED	0	0		No		Yes		1 000 %
(2) Race and Vine Offices LLC  1203 Walnut Cincinnati, OH 45202 36-4884664	Same as 3CDC	OH	NA	EXCLUDED	0	219,732		No		Yes		25 000 %
(3) Race and Vine Offices MT LLC  1203 Walnut Cincinnati, OH 45202 64-1900674	Same as 3CDC	OH	NA	EXCLUDED	59	10,049		No		Yes		1 000 %
(4) Columbia MT LLC  1203 Walnut Cincinnati, OH 45202 61-1906649	Same as 3CDC	OH	NA	EXCLUDED	6	3,767		No		Yes		1 000 %
(5) Columbia Flats LLC  1203 Walnut Cincinnati, OH 45202 30-1145069	Same as 3CDC	OH	NA	EXCLUDED	0	31,529		No		Yes		75 000 %

**Form 990, Schedule R, Part V - Transactions With Related Organizations**

	<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type(a-s)	<b>(c)</b> Amount Involved	<b>(d)</b> Method of determining amount involved
<b>(1)</b>	Washington Park Management Group LLC	b	14,127,921	FMV
<b>(1)</b>	Mercer Commons Leverage Lender	b	7,920,330	FMV
<b>(2)</b>	Ale House Manager	b	1,245,819	FMV
<b>(3)</b>	Race & Vine Offices	b	730,375	FMV
<b>(4)</b>	032811 Holdings	b	519,407	FMV
<b>(5)</b>	Fifth & Race Leverage Lender	b	421,126	FMV
<b>(6)</b>	120 East Sixth Leverage Lender	b	415,000	FMV
<b>(7)</b>	Washington Park Restoration	b	397,271	FMV
<b>(8)</b>	Memorial Hall Development	b	354,134	FMV
<b>(9)</b>	Court Street Condos	b	345,668	FMV
<b>(10)</b>	1201 Walnut MT	K	247,909	FMV