

Form **990-T**

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

OMB No 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or other tax year beginning 07/01/19, and ending 06/30/20 *2004*
Go to www.irs.gov/Form990T for instructions and the latest information.

Open to Public Inspection for 501(c)(3) Organizations Only

A Check box if address changed

B Exempt under section
 501(C)(03)
 408(e) 220(e)
 408A 530(a)
 529(a)

C Book value of all assets at end of year: **3,422,577**

D Employer identification number (Employees' trust, see instructions): **23-2720983**

E Unrelated business activity code (See instructions): **531120**

Name of organization (Check box if name changed and see instructions)
Family Care For Children and Youth, Inc.

Number, street, and room or suite no. If a P O box, see instructions
25 Belford Blvd.

City or town, state or province, country, and ZIP or foreign postal code
Milton PA 17847

F Group exemption number (See instructions) ▶

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

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

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
 If "Yes," enter the name and identifying number of the parent corporation
 ▶ _____

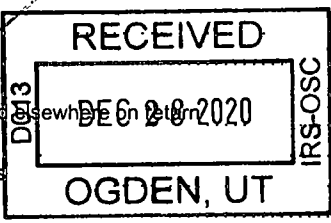
J The books are in care of ▶ **Executive Director** Telephone number ▶ **570-522-9790**

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnership and S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7	1,725	1,606
8 Interest, annuities, royalties, and rents from controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions, attach schedule)	12		
13 Total. Combine lines 3 through 12	13	1,725	1,606

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

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach schedule) (see instructions)	18		
19 Taxes and licenses	19		
20 Depreciation (attach Form 4562)	20	10,191	
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	10,191	21b 0
22 Depletion	22		
23 Contributions to deferred compensation plans	23		
24 Employee benefit programs	24		
25 Excess exempt expenses (Schedule I)	25		
26 Excess readership costs (Schedule J)	26		
27 Other deductions (attach schedule)	27		
28 Total deductions. Add lines 14 through 27	28		
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29		119
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		
31 Unrelated business taxable income Subtract line 30 from line 29	31		119



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Part III Total Unrelated Business Taxable income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	32	119
33	Amounts paid for disallowed fringes		33	
34	Charitable contributions (see instructions for limitation rules)		34	
35	Total unrelated business taxable income before pre-2018 NOLs and specific deductions Subtract line 34 from the sum of lines 32 and 33	5	35	119
36	Deductions for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)		36	
37	Total of unrelated business taxable income before specific deduction Subtract line 36 from line 35	7	37	119
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	8	38	1,000
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37		39	0

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	▶	40	
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	▶	41	
42	Proxy tax. See instructions	▶	42	
43	Alternative minimum tax (trusts only)		43	
44	Tax on Noncompliant Facility Income. See instructions		44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies		45	0

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	46a		
b	Other credits (see instructions)	46b		
c	General business credit. Attach Form 3800 (see instructions)	46c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d		
e	Total credits. Add lines 46a through 46d	46e		
47	Subtract line 46e from line 45	47		
48	Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (att sch)	48		
49	Total tax. Add lines 47 and 48 (see instructions)	49		0
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k) line 3	50		
51a	Payments. A 2018 overpayment credited to 2019	51a		
b	2019 estimated tax payments	51b		
c	Tax deposited with Form 8868	51c		
d	Foreign organizations. Tax paid or withheld at source (see instructions)	51d		
e	Backup withholding (see instructions)	51e		
f	Credit for small employer health insurance premiums (attach Form 8941)	51f		
g	Other credits, adjustments, and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total ▶	51g		
52	Total payments. Add lines 51a through 51g	52		
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached	▶ <input type="checkbox"/>	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	▶	54	0
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	▶	55	
56	Enter the amount of line 55 you want. Credited to 2020 estimated tax ▶ Refunded ▶		56	

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

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "YES," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "YES," enter the name of the foreign country here ▶	Yes	No
			X
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "YES," see instructions for other forms the organization may have to file.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Teresa S. Starn 12/21/2019 **Executive Director**

Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)?

Yes No

Paid Preparer Use Only

Print/Type preparer's name: Courtney M Solomon CPA
 Preparer's signature: [Signature]
 Date: 12/19/2019
 Check if self-employed
 PTIN: P00731366

Firm's name: **Herring, Roll & Solomon, P.C.**
 Firm's address: **41 South 5th Street, Sunbury, PA 17801**
 Firm's EIN: **23-2297880**
 Phone no: **570-286-5895**

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

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

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

(see instructions)

1 Description of property

(1) **N/A**

(2)

(3)

(4)

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

(c) Total income. Add totals of columns 2(a) and 2(b). Enter
here and on page 1, Part I, line 6, column (A) ►

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

1 Description of debt-financed property	2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		Stmt 1 (a) Straight line depreciation (attach schedule)	Stmt 2 (b) Other deductions (attach schedule)		
(1) commercial rental	41,966	10,191	28,892		
(2)					
(3)					
(4)					
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5			
(1) 53,358	1,297,620	4.11%		1,725	1,606
(2)		%			
(3)		%			
(4)		%			
See Statement 3 See Statement 4				Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Totals				1,725	1,606
Total dividends-received deductions included in column 8					

Schedule F – Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1) N/A					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)

Totals ▶

Schedule G – Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1) N/A				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)

Totals ▶

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

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

Totals ▶

Schedule J – Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

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

Totals (carry to Part II, line (5)) ▶

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

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

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

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

Federal Statements

Statement 1 - Form 990-T, Schedule E, Column 3a - Straight Line Depreciation

Description	Deduction
commercial rental Depreciation	10,191
Total	10,191

Statement 2 - Form 990-T, Schedule E, Column 3b - Other Deductions

Description	Deduction
commercial rental Interest	7,365
Insurance	4,768
Cleaning & Maintenance	12,758
Utilities	4,001
Total	28,892

Statement 3 - Form 990-T, Schedule E, Column 4 - Average Acquisition Debt

Description	Deduction
commercial rental Sum of Debt Outstanding at First of Each Month	640,296
Divided by Total Number of Months Property Held	12
Average Acquisition Debt	53,358

Statement 4 - Form 990-T, Schedule E, Column 5 - Average Adjusted Basis

Description	Deduction
commercial rental Adjusted Basis on First Day Property Was Held	1,331,039
Adjusted Basis on Last Day Property Was Held	1,264,200
	2,595,239
Divided by 2	2
Average Adjusted Basis	1,297,620

Name **Family Care For Children and Youth, Inc.** Taxpayer Identification Number **23-2720983**

	2018	2019	Differences	
Revenue	1. Gross profit/loss on business activities	1.		
	2. Capital gains/losses	2.		
	3. Income/loss from partnerships and S corporations	3.		
	4. Rent income (net of expense)	4.		
	5. Unrelated debt-financed income (net of expense)	5. 718	119	-599
	6. Income from controlled organizations (net of expense)	6.		
	7. Section 501(c)(7)(9)(17) organization income (net of expense)	7.		
	8. Exploited exempt activity income (net of expense)	8.		
	9. Advertising income (net of expense)	9.		
	10. Other income	10.		
	11. Total trade or business income. Combine lines 1 through 10	11. 718	119	-599
Expenses	12. Compensation of officers, directors, and trustees	12.		
	13. Other salaries and wages	13.		
	14. Repairs and maintenance	14.		
	15. Bad debts	15.		
	16. Interest	16.		
	17. Taxes and licenses	17.		
	18. Charitable contributions	18.		
	19. Depreciation and Depletion	19.		
	20. Contributions to deferred compensation plans	20.		
	21. Employee benefit programs	21.		
	22. Other deductions	22.		
	23. Total deductions. Add lines 12 through 22	23.		
	24. Net income (990T/first activity), Subtract line 23 from 11	24. 718	119	-599
	25. Number of unrelated business activities for this return	25. 1	1	
26. Unrelated business taxable income from all trades	26. 718	119	-599	
27. Disallowed employee fringe benefits	27.			
28. Charitable contributions	28.			
29. Taxable income before NOL loss	29. 718	119	-599	
30. Net operating loss (pre-2018)	30.			
31. Specific deduction	31. 1,000	1,000		
32. Unrelated business taxable income.	32.			
Tax & Credits	33. Income tax (corporate or trust)	33.		
	34. Proxy tax	34.		
	35. Other taxes	35.		
	36. Total taxes	36.		
	37. Other credits	37.		
	38. General business credit	38.		
	39. Credit for prior year minimum tax	39.		
	40. Total credits	40.		
	41. Net tax after credits	41.		
	42. Recapture taxes and 965 tax	42.		
	43. Total Taxes	43.		
Due/Refund	44. Prior year overpayment and estimated tax payments	44.		
	45. Payment made with extension	45.		
	46. Backup withholding and foreign withholding	46.		
	47. Other payments	47.		
	48. Total payments	48.		
	49. Balance due/(Overpayment)	49.		
	50. Overpayment applied to next year	50.		
	51. Penalties	51.		
	52. Total due/(Refund)	52.		

Organization Name **Family Care For Children and** | Taxpayer Identification Number **23-2720983**

Unincorporated Business Income Tax Code **531120** Activity **Unrelated Business Activity**

		2018	2019	Differences	
Revenue	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.			
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.	718	119	-599
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	11. Total trade or business income. Combine lines 1 through 10	11.	718	119	-599
Expenses	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Depreciation and Depletion	18.			
	19. Contributions to deferred compensation plans	19.			
	20. Employee benefit programs	20.			
	21. Other deductions	21.			
	22. Total deductions. Add lines 12 through 22	22.			
	23. Taxable income before deductions. Subtract line 23 from 11	23.	718	119	-599
	24. Deductible losses	24.			
	25. Unrelated business taxable income (loss)	25.	718	119	-599