

Form 990-T

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

OMB No 1545-0687

For calendar year 2016 or other tax year beginning APR 1, 2016, and ending MAR 31, 2017

2016

Department of the Treasury Internal Revenue Service

Information about Form 990-T and its instructions is available at www.irs.gov/form990t.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Header section containing organization name (YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER PITTSBURGH), address (420 FORT DUQUESNE BOULEVARD, NO. 625 PITTSBURGH, PA 15222), and employer identification number (25-0969497).

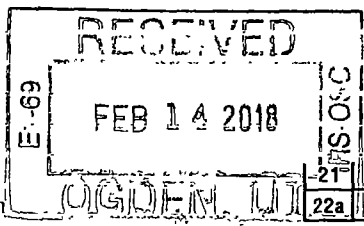
Section C: Book value of all assets at end of year (96,759,806) and Section G: Check organization type (501(c) corporation).

Section H: Describe the organization's primary unrelated business activity (BLADE RUNNERS ICE COMPLEX).

Section J: The books are in care of (CHRISTIAN A. WILLITTS) and telephone number ((412) 227-5316).

Table for Part I: Unrelated Trade or Business Income. Columns include (A) Income, (B) Expenses, and (C) Net. Total income is 690,381.

Table for Part II: Deductions Not Taken Elsewhere. Lists various deductions such as salaries, repairs, taxes, and depreciation, totaling 805,017.



Vertical handwritten notes on the left margin: 13/146, 16/13, APR 04 2018, 0423261453 MAR 02, 460 2/15 SOS 013252C 014.

**YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF GREATER PITTSBURGH**

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

<b>Part IV Tax and Payments</b>																																									
<p><b>41a Foreign tax credit</b> (corporations attach Form 1118; trusts attach Form 1116)</p> <p><b>41b Other credits</b> (see instructions)</p> <p><b>41c General business credit.</b> Attach Form 3800</p> <p><b>41d Credit for prior year minimum tax</b> (attach Form 8801 or 8827)</p> <p><b>41e Total credits.</b> Add lines 41a through 41d</p> <p><b>42 Subtract line 41e from line 40</b></p> <p><b>43 Other taxes.</b> Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)</p> <p><b>44 Total tax.</b> Add lines 42 and 43</p> <p><b>45a Payments:</b> A 2015 overpayment credited to 2016 <span style="float:right">400.</span></p> <p><b>45b 2016 estimated tax payments</b></p> <p><b>45c Tax deposited with Form 8868</b></p> <p><b>45d Foreign organizations: Tax paid or withheld at source</b> (see instructions)</p> <p><b>45e Backup withholding</b> (see instructions)</p> <p><b>45f Credit for small employer health insurance premiums</b> (Attach Form 8941)</p> <p><b>45g Other credits and payments:</b> <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total <span style="float:right">▶</span></p> <p><b>46 Total payments.</b> Add lines 45a through 45g <span style="float:right">400.</span></p> <p><b>47 Estimated tax penalty</b> (see instructions). Check if Form 2220 is attached <input type="checkbox"/></p> <p><b>48 Tax due.</b> If line 46 is less than the total of lines 44 and 47, enter amount owed</p> <p><b>49 Overpayment.</b> If line 46 is larger than the total of lines 44 and 47, enter amount overpaid <span style="float:right">400.</span></p> <p><b>50 Enter the amount of line 49 you want:</b> Credited to 2017 estimated tax <span style="float:right">400.</span> Refunded <span style="float:right">0.</span></p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:100px;">41a</td><td></td></tr> <tr><td>41b</td><td></td></tr> <tr><td>41c</td><td></td></tr> <tr><td>41d</td><td></td></tr> <tr><td>41e</td><td></td></tr> <tr><td>42</td><td align="right">0.</td></tr> <tr><td>43</td><td></td></tr> <tr><td>44</td><td align="right">0.</td></tr> <tr><td>45a</td><td align="right">400.</td></tr> <tr><td>45b</td><td></td></tr> <tr><td>45c</td><td></td></tr> <tr><td>45d</td><td></td></tr> <tr><td>45e</td><td></td></tr> <tr><td>45f</td><td></td></tr> <tr><td>45g</td><td></td></tr> <tr><td>46</td><td align="right">400.</td></tr> <tr><td>47</td><td></td></tr> <tr><td>48</td><td></td></tr> <tr><td>49</td><td align="right">400.</td></tr> <tr><td>50</td><td align="right">0.</td></tr> </table>	41a		41b		41c		41d		41e		42	0.	43		44	0.	45a	400.	45b		45c		45d		45e		45f		45g		46	400.	47		48		49	400.	50	0.
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<b>Part V Statements Regarding Certain Activities and Other Information</b> (see instructions)								
<p><b>51</b> At any time during the 2016 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 ▶ _____</p> <p><b>52</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.</p> <p><b>53</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th>Yes</th><th>No</th></tr> <tr><td></td><td align="center">X</td></tr> <tr><td></td><td align="center">X</td></tr> </table>	Yes	No		X		X	
Yes	No							
	X							
	X							

<b>Sign Here</b>	<p>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.</p> <p align="center"><i>Susan M. Kirsch</i> 12/29/2018 Signature of officer Date</p> <p align="center">SENIOR VP OF FINANCE AND CFO Title</p>	<p>May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	SUSAN M. KIRSCH	SUSAN M. KIRSCH			P00341397
	Firm's name ▶ SCHNEIDER DOWNS & CO., INC.			Firm's EIN ▶ 25-1408703	
	Firm's address ▶ ONE PPG PLACE, SUITE 1700 PITTSBURGH, PA 15222-5416			Phone no. (412) 261-3644	

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YOUNG MEN'S CHRISTIAN ASSOCIATION

Form 990-T (2016) OF GREATER PITTSBURGH

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Page 3

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ► **N/A**

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

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

(see instructions)

1. Description of property

(1) \_\_\_\_\_

(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	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ► 0.

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ► 0.

**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		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(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	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b>			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
<b>Total dividends-received deductions</b> included in column 8			►	0.

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**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)					
(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)				

<b>Totals</b>			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)
			0.	0.

**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)				
(2)				
(3)				
(4)				

<b>Totals</b>		Enter here and on page 1, Part I, line 9, column (A)	Enter here and on page 1, Part I, line 9, column (B)
		0.	0.

**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)						
(2)						
(3)						
(4)						

<b>Totals</b>		Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, line 10, col (B)	Enter here and on page 1, Part II, line 26
		0.	0.	0.

**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)						
(2)						
(3)						
(4)						

<b>Totals (carry to Part II, line (5))</b>		0.	0.	0.
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**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)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	0.	0.				0.

**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)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total</b> Enter here and on page 1, Part II, line 14			0.

Form 990-T (2016)

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	1
DESCRIPTION		AMOUNT	
PAYROLL TAXES		13,766.	
SUPPLIES		2,510.	
MISCELLANEOUS		1,486.	
TELEPHONE		2,749.	
PURCHASED SERVICES		825.	
UTILITIES		112,340.	
WATER/SEWAGE		25,381.	
EQUIPMENT RENTAL		13,388.	
AMORTIZATION		1,370.	
INTEREST EXPENSE		39,101.	
SHARED SERVICES		160,164.	
TOTAL TO FORM 990-T, PAGE 1, LINE 28		373,080.	

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT	2
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
03/31/16	30,118.	0.	30,118.	30,118.	
NOL CARRYOVER AVAILABLE THIS YEAR			30,118.	30,118.	

**Depreciation and Amortization**  
 (Including Information on Listed Property) 990-T

OMB No 1545-0172

**2016**

Attachment  
 Sequence No 179

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return <b>YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER PITTSBURGH</b>	Business or activity to which this form relates <b>FORM 990-T PAGE 1</b>	Identifying number <b>25-0969497</b>
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**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount (see instructions)	1	500,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,010,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property) (See instructions)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2016	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27.5 yrs	MM	S/L	
	/		27.5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

**Part IV Summary (See instructions)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	89,248.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**YOUNG MEN'S CHRISTIAN ASSOCIATION  
OF GREATER PITTSBURGH**

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**Part V** **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

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

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use								
		%				S/L-		
		%				S/L-		
		%				S/L-		
<b>28</b> Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26 Enter here and on line 7, page 1								<b>29</b>

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

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

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI** **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2016 tax year					
<b>43</b> Amortization of costs that began before your 2016 tax year					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report					<b>44</b>