

2016

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

Form 990-T

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

For calendar year 2016 or other tax year beginning and ending 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).

Department of the Treasury Internal Revenue Service

A Check box if address changed
B Exempt under section
[X] 501(c)(03)
408(e) 220(e)
408A 530(a)
529(a)

Name of organization LANCASTER POLICE ATHLETIC LEAGUE
Number, street, and room or suite no. If a P O box, see instructions PO BOX 488
City or town, state or province, country, and ZIP or foreign postal code Lancaster OH 43130

D Employer identification number 26-4127436
E Unrelated business activity codes 713200

C Book value of all assets at end of year 82,216

F Group exemption number
G Check organization type [X] 501(c) corporation [] 501(c) trust [] 401(a) trust [] Other trust

H Describe the organization's primary unrelated business activity
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes [] No [X]

J The books are in care of WES SIMS Telephone number 740-808-6067

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales (348,481), Less returns and allowances, Cost of goods sold, Gross profit (348,481), Capital gain net income, Net gain (loss), Capital loss deduction, Income from partnerships, Rent income, Unrelated debt-financed income, Interest, annuities, royalties, and rents, Investment income, Exploited exempt activity income, Advertising income, Other income, Total (348,481).

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, Bad debts, Interest, Taxes and licenses, Charitable contributions, Depreciation (21), Less depreciation claimed (22a), Depletion, Contributions to deferred compensation plans, Employee benefit programs, Excess exempt expenses, Excess readership costs, Other deductions (See Statement 1), Total deductions (321,199), Unrelated business taxable income before net operating loss deduction (27,282), Net operating loss deduction, Unrelated business taxable income before specific deduction (27,282), Specific deduction (1,000), Unrelated business taxable income (26,282).

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Part III Tax Computation

Table with 2 columns: Description and Amount. Rows include Organizations Taxable as Corporations (35), Trusts Taxable at Trust Rates (36), Proxy tax (37), Alternative minimum tax (38), Tax on Non-Compliant Facility Income (39), and Total (40). Total amount is 3,942.

Part IV Tax and Payments

Table with 2 columns: Description and Amount. Rows include Foreign tax credit (41a-41e), Total credits (41e), Subtract line 41e from line 40 (42), Other taxes (43), Total tax (44), Payments (45a-45g), Total payments (46), Estimated tax penalty (47), Tax due (48), Overpayment (49), and Refunded (50). Total tax due is 4,036.

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

Table with 2 columns: Question and Yes/No. Questions 51, 52, and 53 regarding foreign interest, distributions to trusts, and tax-exempt interest.

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

Signature and Preparer Information section. Includes signature of officer (Ronald W. DeLaney), date (11/14/17), title (PRESIDENT), and preparer information (DeLaney & Co., CPAs, 717 W Fair Ave, Lancaster, OH 43130-2374).

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

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

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

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

(see instructions)

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

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

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

| | | | | |
|---|---|---|--|--|
| 1 Description of debt-financed property | | 2 Gross income from or allocable to debt-financed property | 3 Deductions directly connected with or allocable to debt-financed property | |
| | | | (a) Straight line depreciation (attach schedule) | (b) Other deductions (attach schedule) |
| (1) N/A | | | | |
| (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) | | % | | |
| Totals | | | Enter here and on page 1, Part I, line 7, column (A) | Enter here and on page 1, Part I, line 7, column (B) |
| Total dividends-received deductions included in column 8 | | | | |

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

Table with 6 columns: 1 Name of controlled organization, 2 Employer identification number, 3 Net unrelated income (loss), 4 Total of specified payments made, 5 Part of column 4 that is included in the controlling organization's gross inc, 6 Deductions directly connected with income in column 5. Row (1) contains 'N/A'.

Nonexempt Controlled Organizations

Table with 5 columns: 7 Taxable Income, 8 Net unrelated income (loss), 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. Includes a Totals row with instructions for adding columns.

Totals

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

Table with 5 columns: 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). Row (1) contains 'N/A'. Includes a Totals row.

Totals

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

Table with 7 columns: 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, 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). Includes a Totals row.

Totals

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss) (col 2 minus col 3), 5 Circulation income, 6 Readership costs, 7 Excess readership costs (column 6 minus column 5, but not more than column 4). Row (1) contains 'N/A'. Includes a Totals row.

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 27 |

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 | | | |

BHHYS LANCASTER POLICE ATHLETIC LEAGUE

26-4127436

Federal Statements

FYE: 12/31/2016

Statement 1 - Form 990-T, Part II, Line 28 - Other Deductions

| <u>Description</u> | <u>Amount</u> |
|---------------------------------|-------------------|
| Other Professional Fees | \$ 98,926 |
| Cash Prizes | 115,256 |
| Other Direct Fundraising/Gaming | 107,017 |
| Total | <u>\$ 321,199</u> |