

Form **990-T**

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

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning and ending
Go to www.irs.gov/Form990T for instructions and the latest information.

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

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

A Check box if address changed

B Exempt under section
 501(c)(3) 501(c)(29)
 408(e) 220(e)
 408A 530(a)
 529(a)

Name of organization (Check box if name changed and see instructions)
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
(Employees' trust, see instructions)
26-4127436

E Unrelated business activity code
(See instructions)
713200

C Book value of all assets at end of year
192,066

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 Schedule M for each additional trade or business, then complete Parts III–V

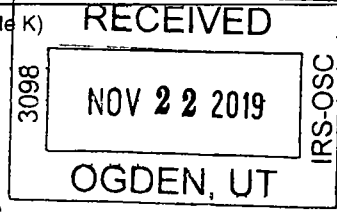
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? ▶ Yes No
 If "Yes," enter the name and identifying number of the parent corporation

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	389,842			
b Less returns and allowances		1c 389,842		
2 Cost of goods sold (Schedule A, line 7)				
3 Gross profit Subtract line 2 from line 1c		389,842		389,842
4a Capital gain net income (attach Schedule D)				
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)				
c Capital loss deduction for trusts				
5 Income (loss) from partnership and S corporation (attach statement)				
6 Rent income (Schedule C)				
7 Unrelated debt-financed income (Schedule E)				
8 Interest, annuities, royalties, and rents from controlled organization (Schedule F)				
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)				
10 Exploited exempt activity income (Schedule I)				
11 Advertising income (Schedule J)				
12 Other income (See instructions, attach schedule)				
13 Total. Combine lines 3 through 12		389,842		389,842

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, 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 Charitable contributions (See instructions for limitation rules)		20	
21 Depreciation (attach Form 4562)		21	
22 Less depreciation claimed on Schedule A and elsewhere on return		22a	22b 0
23 Depletion		23	
24 Contributions to deferred compensation plans		24	
25 Employee benefit programs		25	
26 Excess exempt expenses (Schedule I)		26	
27 Excess readership costs (Schedule J)		27	
28 Other deductions (attach schedule)		28	395,729
29 Total deductions. Add lines 14 through 28		29	395,729
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30	-5,887
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31	
32 Unrelated business taxable income Subtract line 31 from line 30		32	-5,887



See Statement 1

Part III Total Unrelated Business Taxable income

Table with 3 columns: Line number, Description, Amount. Rows 33-38. Total unrelated business taxable income is 0.

Part IV Tax Computation

Table with 3 columns: Line number, Description, Amount. Rows 39-44. Total tax computation is 0.

Part V Tax and Payments

Table with 3 columns: Line number, Description, Amount. Rows 45a-55. Total tax due is 0.

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

Table with 3 columns: Line number, Description, Yes/No. Rows 56-58.

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.

Signature of officer: [Signature] Date: 11/12/19 Title: EXECUTIVE DIRECTOR

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

Preparer information section including name (Ronald W. DeLaney), firm name (DeLaney & Co., CPAs), address (717 W Fair Ave, Lancaster, OH 43130-2374), and phone number (740-653-7301).

Schedule A - Cost of Goods Sold. Enter method of inventory valuation

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

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

(see instructions)

1 Description of property

Table with 1 column for description of property. Row (1): N/A. Rows (2), (3), (4) are blank.

2 Rent received or accrued

Table with 3 columns: (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), and 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule). Rows (1), (2), (3), (4) are blank. Total row is blank.

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

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

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

Table with 5 main columns: 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 (subdivided into (a) Straight line depreciation and (b) Other deductions), 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)). Row (1): N/A. Rows (2), (3), (4) are blank. Totals row is blank.

Totals

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 income, 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. Rows (1) through (4) are empty.

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)

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'.

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)

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). Row (1) contains 'N/A'.

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 26.

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'.

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.)

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss), 5 Circulation income, 6 Readership costs, 7 Excess readership costs. Includes rows for (1) N/A, (2), (3), (4), and Totals from Part I.

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

Table with 4 columns: 1 Name, 2 Title, 3 Percent of time devoted to business, 4 Compensation attributable to unrelated business. Includes rows for (1) N/A, (2), (3), (4), and Total.

Form 990-T	Schedule M Charitable Contribution and Loss Calculation Description Unrelated Business Activity	2018
Name LANCASTER POLICE ATHLETIC LEAGUE		Taxpayer Identification Number 26-4127436
Unincorporated Business Income Tax Code 713200 Activity Gambling industries		

Worksheet 1 Activity Charitable Contribution Deduction		
1 Activity Income (Schedule M, Line 13, col C)	1	389,842
2 Activity Expense (does not include amount needed for Line 20)	2	395,729
3 Net Income (Line 1 minus Line 2), if less than zero, enter -0-	3	0
4 Current activity contribution limit (Multiplier used is 10%)	4	
5 Current year contributions	5	0
6 Prior year contributions (corporations only)	6	
7 Total available contributions (Add lines 5 and 6)	7	
8 Take the lesser of Line 4 or 7, Enter here and on Line 20 (Form 990T or Sch M)	8	
9 Remaining contributions (subtract line 8 from line 7)	9	
10 Allocate any remaining amount of Line 9 to taxable fringe benefits (within percent limits), Enter amount here and on Form 990-T, Line 33 as a negative amount	10	
11 Remaining contributions (carried forward for corporations only, See Worksheet 3)	11	0

Worksheet 2 Activity Losses and Carryforward Amounts		
1 Activity losses (do not include amounts before 2018)	1	
2 Amount of loss used in the current year	2	0
3 Prior year losses carried over to next year	3	
4 Losses generated by current year activity	4	5,887
5 Total loss carried forward to 2019	5	5,887

Worksheet 3 Activity Charitable Contribution Carryforward					
Prior Tax Years	Prior Year			Current Year	Next Year
	Contributions	Used	Carryover	Amount Used	Carryover
5th 12/31/13					
4th 12/31/14					
3rd 12/31/15					
2nd 12/31/16					
1st 12/31/17					
Charitable Contribution Carryover To Current Year			0		
Current Year Amount			0		0
Charitable Contribution Carryover Available To Next Year					0

Federal Statements

26-4127436

FYE: 12/31/2018

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

<u>Description</u>	<u>Amount</u>
Other Professional Fees	\$ 134,265
Cash Prizes	136,377
Other Direct Fundraising/Gaming	<u>125,087</u>
Total	<u>\$ 395,729</u>