

AMENDED RETURN

Form 990-T

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

OMB No 1545-0687

LHA 2018

1812

2018

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. 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

Form fields: A Check box if address changed; B Exempt under section 501(c)(3); Name of organization MIAMI VALLEY CHILD DEVELOPMENT CENTERS; Address 215 HORACE STREET DAYTON, OH 45402; F Group exemption number 900099

C Book value of all assets at end of year 9,249,133; G Check organization-type: 501(c) corporation

H Enter the number of the organization's unrelated trades or businesses 1 Describe the only (or first) unrelated trade or business here DISALLOWED PARKING FRINGE BENEFIT

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No

J The books are in care of DONALD R. HOENDORF Telephone number 937-226-5664

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows 1a-13. Total income 0.

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)

Table with 2 columns: Description, Amount. Rows 14-32. Total deductions 0.

Received in Building Organized 8 2020

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Part III Total Unrelated Business Taxable Income			
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

Part IV Tax Computation			
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

Part V Tax and Payments			
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	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 (attach schedule)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input checked="" type="checkbox"/> Other <u>6,093.</u> Total <input type="checkbox"/> SEE STATEMENT 1	50g	6,093.
51	Total payments. Add lines 50a through 50g	51	6,093.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	6,093.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>	55	6,093.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)			
56	At any time during the 2018 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 <input type="checkbox"/>	Yes	No
57	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.	Yes	No
58	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$	Yes	No

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.		
	Signature of officer: <u>Herbert L Lemaster</u> Date: <u>1/14/2020</u> Title: <u>CFO</u>	SIGN HERE	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name: HERBERT L LEMASTER, CPA	Preparer's signature: <u>Herbert L Lemaster</u>	Date: <u>01/02/20</u>
	Firm's name: CLARK, SCHAEFER, HACKETT & CO. 10100 INNOVATION DRIVE DAYTON, OH 45342	Firm's EIN: 31-0800053	Check <input type="checkbox"/> if self-employed

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

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">1</td><td style="width: 200px;">Inventory at beginning of year</td><td style="width: 20px;">1</td><td></td></tr> <tr><td>2</td><td>Purchases</td><td>2</td><td></td></tr> <tr><td>3</td><td>Cost of labor</td><td>3</td><td></td></tr> <tr><td>4a</td><td>Additional section 263A costs (attach schedule)</td><td>4a</td><td></td></tr> <tr><td>b</td><td>Other costs (attach schedule)</td><td>4b</td><td></td></tr> <tr><td>5</td><td>Total. Add lines 1 through 4b</td><td>5</td><td></td></tr> </table>	1	Inventory at beginning of year	1		2	Purchases	2		3	Cost of labor	3		4a	Additional section 263A costs (attach schedule)	4a		b	Other costs (attach schedule)	4b		5	Total. Add lines 1 through 4b	5		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px;">6</td><td style="width: 200px;">Inventory at end of year</td><td style="width: 20px;">6</td><td></td></tr> <tr><td>7</td><td>Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2</td><td>7</td><td></td></tr> <tr><td>8</td><td>Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?</td><td></td><td style="text-align: center;">Yes No</td></tr> <tr><td></td><td></td><td></td><td style="text-align: center;"> </td></tr> </table>	6	Inventory at end of year	6		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No				
1	Inventory at beginning of year	1																																							
2	Purchases	2																																							
3	Cost of labor	3																																							
4a	Additional section 263A costs (attach schedule)	4a																																							
b	Other costs (attach schedule)	4b																																							
5	Total. Add lines 1 through 4b	5																																							
6	Inventory at end of year	6																																							
7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7																																							
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

(1)	
(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	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) ▶

(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)		%		
Totals		▶	0.	0.
Total dividends-received deductions included in column 8		▶	0.	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)				
Totals			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A). 0.	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B) 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)				
Totals		Enter here and on page 1, Part I, line 9, column (A) 0.		Enter here and on page 1, Part I, line 9, column (B) 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)						
Totals		Enter here and on page 1, Part I, line 10, col (A) 0.	Enter here and on page 1, Part I, line 10, col (B) 0.			Enter here and on page 1, Part II, line 26 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)						
Totals (carry to Part II, line (5))		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)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	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)		%	
Total. Enter here and on page 1, Part II, line 14			0.

AMENDED RETURN

MIAMI VALLEY CHILD DEVELOPMENT CENTERS

31-0713127

FORM 990-T

OTHER CREDITS AND PAYMENTS

STATEMENT 1

DESCRIPTION

AMOUNT

AMOUNT PAID ON ORIGINALLY FILED RETURN

6,093.

TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART V, LINE 50G

6,093.

Statement of Amendment

Federal 990-T

Part III, Line 34:

Section 512(a)(7) was repealed with the December 2019 Tax legislation signed into law on December 20, 2019. This repeal was effective back to the date of enactment (January 1, 2018) and this amended return reflects the correction and exclusion of any amounts previously included under Section 512(a)(7) parking fringe benefits.

Part III, Lines 36, 38, 39, 53 and 54 are recalculated based on the change on Line 34.

Amount in Part V, Line 50g reflects refund already received with originally filed return.