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Form 990-T

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

OMB No 1545-0687

2017

For calendar year 2017 or other tax year beginning _____, and ending _____

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

Department of the Treasury
Internal Revenue Service

<input type="checkbox"/> Check box if address changed		Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) BRIDGES COMMUNITY ACTION PARTNERSHIP		D Employer identification number (Employees' trust, see instructions) 31-0718183	
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)		Print or Type Number, street, and room or suite no. If a P.O. box, see instructions. 232 N. MAIN STREET, NO. G		E Unrelated business activity codes (See instructions) 531120	
C Book value of all assets at end of year 5,725,003.		F Group exemption number (See instructions.)		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust	

H Describe the organization's primary unrelated business activity. **DEBT-FINANCED RENTAL REAL ESTATE**

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 **MALCOLM A. CREAGER, CPA** Telephone number **800-858-4452**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	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		
4 a	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 partnerships and S corporations (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7	99,882.	109,393.
8	Interest, annuities, royalties, and rents from controlled organizations (Sch 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	99,882.	109,393.

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)	18		
19	Taxes and licenses	19		
20	Charitable contributions (See instructions for limitation rules)	20		
21	Depreciation (attach Form 4562)	21	12,600.	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	12,600.	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		
29	Total deductions. Add lines 14 through 28	29		0.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		-9,511.
31	Net operating loss deduction (limited to the amount on line 30)	31		
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		-9,511.
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33		1,000.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		-9,511.

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Part III Tax Computation	
<p>35 Organizations Taxable as Corporations. 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 ▶</p>	<p>35c 0.</p>
<p>36 Trusts Taxable at Trust Rates. 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>36</p>
<p>37 Proxy tax. See instructions ▶</p>	<p>37</p>
<p>38 Alternative minimum tax ▶</p>	<p>38</p>
<p>39 Tax on Non-Compliant Facility Income. See instructions ▶</p>	<p>39</p>
<p>40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies ▶</p>	<p>40 0.</p>

Part IV Tax and Payments	
<p>41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ▶</p> <p>41b Other credits (see instructions) ▶</p> <p>41c General business credit. Attach Form 3800 ▶</p> <p>41d Credit for prior year minimum tax (attach Form 8801 or 8827) ▶</p> <p>41e Total credits. Add lines 41a through 41d ▶</p>	<p>41a</p> <p>41b</p> <p>41c</p> <p>41d</p> <p>41e</p>
<p>42 Subtract line 41e from line 40 ▶</p>	<p>42 0.</p>
<p>43 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) ▶</p>	<p>43</p>
<p>44 Total tax. Add lines 42 and 43 ▶</p>	<p>44 0.</p>
<p>45a Payments: A 2016 overpayment credited to 2017 ▶</p> <p>45b 2017 estimated tax payments ▶</p> <p>45c Tax deposited with Form 8868 ▶</p> <p>45d Foreign organizations: Tax paid or withheld at source (see instructions) ▶</p> <p>45e Backup withholding (see instructions) ▶</p> <p>45f Credit for small employer health insurance premiums (Attach Form 8941) ▶</p> <p>45g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other ▶ Total ▶</p>	<p>45a</p> <p>45b</p> <p>45c</p> <p>45d</p> <p>45e</p> <p>45f</p> <p>45g</p>
<p>46 Total payments. Add lines 45a through 45g ▶</p>	<p>46</p>
<p>47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> ▶</p>	<p>47</p>
<p>48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed ▶</p>	<p>48 0.</p>
<p>49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid ▶</p>	<p>49 0.</p>
<p>50 Enter the amount of line 49 you want: Credited to 2018 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/> ▶</p>	<p>50</p>

Part V Statements Regarding Certain Activities and Other Information (see instructions)		
<p>51 At any time during the 2017 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>	Yes	No
<p>52 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>		X
<p>53 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$</p>		X

<p>Sign Here</p>	<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><i>Rebelle Spring</i> ▶ <u>8/22/18</u> ▶ EXECUTIVE DIRECTOR</p> <p>Signature of officer ▶ Date ▶ 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>
<p>Paid Preparer Use Only</p>	<p>Print/Type preparer's name ▶ Preparer's signature ▶ Date ▶ Check <input type="checkbox"/> if self-employed ▶ PTIN</p>	<p>CHADD WEISERT, JD ▶ <i>CS</i> ▶ 08/14/18 ▶ P00449157</p>
	<p>Firm's name ▶ Firm's EIN ▶</p>	<p>TIDWELL GROUP, LLC ▶ 27-1490692</p>
	<p>Firm's address ▶ Phone no. ▶</p>	<p>4249 EASTON WAY, STE. 210 ▶ (614) 528-1465</p> <p>COLUMBUS, OH 43219 ▶</p>

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	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3				Yes	No
4a	Additional section 263A costs (attach schedule)	4a					
4b	Other costs (attach schedule)	4b					
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)
(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) STATEMENT 2	(b) Other deductions (attach schedule) STATEMENT 3	
(1) 232 N. MAIN STREET, MARYSVILLE, (2) OH 43040	108,556.	12,600.	106,293.	
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) STATEMENT 4	5. Average adjusted basis of or allocable to debt-financed property (attach schedule) STATEMENT 5	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) 322,264.	350,253.	92.01%	99,882.	109,393.
(3)		%		
(4)		%		
Totals			99,882.	109,393.
Total dividends-received deductions included in column 8				0.

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)					
Totals				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)				
Totals		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)						
Totals		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
		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)						
Totals (carry to Part II, line (5))		0.	0.			0.

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. <small>Enter here and on page 1, Part I, line 11, col. (A).</small>	0. <small>Enter here and on page 1, Part I, line 11, col. (B).</small>				0. <small>Enter here and on page 1, Part II, line 27.</small>

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.

FORM 990-T

AVERAGE ACQUISITION DEBT ON OR
ALLOCABLE TO DEBT-FINANCED PROPERTY

STATEMENT 4

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE ACQUISITION DEBT ALLOCABLE TO DEBT-FINANCED PROPERTY		322,264.	
- SUBTOTAL -	1		322,264.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 4			322,264.

FORM 990-T

AVERAGE ADJUSTED BASIS OF OR
ALLOCABLE TO DEBT-FINANCED PROPERTY

STATEMENT 5

<u>DESCRIPTION</u>	<u>ACTIVITY NUMBER</u>	<u>AMOUNT</u>	<u>TOTAL</u>
AVERAGE ADJUSTED BASIS ALLOCABLE TO DEBT-FINANCED PROPERTY		350,253.	
- SUBTOTAL -	1		350,253.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 5			<u>350,253.</u>

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return: BRIDGES COMMUNITY ACTION PARTNERSHIP
Business or activity to which this form relates: 232 N. MAIN STREET, MARYSVILLE, OH 43040
Identifying number: 31-0718183

Part I Election To Expense Certain Property Under Section 179
1 Maximum amount (see instructions) 510,000.
2 Total cost of section 179 property placed in service (see instructions)
3 Threshold cost of section 179 property before reduction in limitation 2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions
6 (a) Description of property (b) Cost (business use only) (c) Elected cost
7 Listed property Enter the amount from line 29
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7
9 Tentative deduction Enter the smaller of line 5 or line 8
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5
12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11
13 Carryover of disallowed deduction to 2018 Add lines 9 and 10, less line 12

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
15 Property subject to section 168(f)(1) election
16 Other depreciation (including ACRS)

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 2017
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

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System
Table with columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction
Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, Nonresidential real property.

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System
Table with columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method, (e) Depreciation deduction
Rows include 12-year, 40-year class life.

Part IV Summary (See instructions)
21 Listed property Enter amount from line 28 12,600.
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. 12,600.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

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)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes 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	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
STATEMENT 6							%		
							%		
							%		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	12,600.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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
42 Amortization of costs that begins during your 2017 tax year					
43 Amortization of costs that began before your 2017 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

FORM 4562, PART V LISTED PROPERTY INFORMATION-50% OR LESS STATEMENT 6

(A) DESCRIPTION		(B) DATE	(C) BUS. %	(D) COST	(E) BASIS	(F) LIFE	(G) MTH/CV	(H) DEDUCTION
(I) AUTO NO	(J) TOTAL MILES	(K) BUSINESS MILES	(L) COMMUTING MILES	(M) PERSONAL MILES	(N) WAS VEH. AVAIL.? Y N	(O) > 5% OWNER? Y N	(P) ANOTHER VEH. AVAILABLE? Y N	
	BUILDING 232 N. MAIN STREET	12/04/14	61.00	505,230.	308,190.	39.0	S/L-HY	7,903.
	PARKING LOT	06/01/15	61.00	66,521.	40,578.	15.00	S/L-HY	2,705.
	LANDSCAPING-COURTYARD	06/03/15	61.00	26,641.	16,251.	15.00	S/L-HY	1,083.
	STUCCO RESURFACING	11/01/16	61.00	22,352.	13,635.	15.00	S/L-HY	909.
TOTAL TO FORM 4562, PART V, LINE 27								<u>12,600.</u>