SECTION 512(A)(7) REPEAL

-Form 990	-T	E	Exempt Organization I	Busi	ines	s Inco	ome T	ax Returr	1	OMB No 1545-0687		
¢			and proxy tax					1010		0040		
		For cal	lendar year 2018 or other tax year beginning			, and (ending	1012	<u> </u>	2018		
Department of the Internal Revenue	e Treasury Service	▶	Go to www.irs.gov/Form9907 Do not enter SSN numbers on this form as							Open to Public Inspection for 501(c)(3) Organizations Only		
	box if	Name of organization (Check box if name changed and see instructions.)								D Employer identification number (Employees' trust, see instructions)		
B Exempt un	der section	Print	TENDER MERCIES, INC.						3	31-1137270		
X 501(C	_	or										
408(e)	220(e)	Type	27 WEST 12TH STREET	•					(000	insududina j		
408A	530(a)		City or town, state or province, country, and ZIP or foreign postal code									
529(a)			CINCINNATI, OH 4520						<u> </u>			
C Book value of at end of year	all assets		F Group exemption number (See instruction		<u> </u>							
6	<u>,173,2</u>		G Check organization type ► X 501((c) corpo	oration	50	01(c) trust) trust	Other trust		
		•	tion's unrelated trades or businesses.				-	the only (or first) ur				
	iness here		- A 11	lata Dad				, complete Parts I-V.				
			ce at the end of the previous sentence, compl	iete Pan	ts i and	ii, compicto	a Scheaule	e ivi tor cach addition	iai traoc	c or		
	en complete		-v. oration a subsidiary in an affiliated group or a	a narent	-eubeid	iary controll	ed group?			es X No		
			rifying number of the parent corporation	u purcin	Jubbiu	ilui y contaon	ou group.		···	05 [22] 140		
			RUSSELL WINTERS			-	Teleph	one number 🕨 5	13-	639-7054		
			le or Business Income			(A) Inc	come	(B) Expense:	5	(C) Net		
1.a Gross re	ceipts or sale	s				-						
🗲 Less retu	irns and allov	vances	c Balance	▶ .	1c					ACCOUNT OF THE PARTY OF		
211 Cost of g	oods sold (S	chedule	A, line 7)	<u> </u>	2							
•	ofit. Subtract		1 / 1	\	3							
			h Schedule D)	λ $+$	4a				10 To			
			art II, line 17) (attach Form 4797)	(4b							
	ss deduction			-	4c		<u>.</u>					
•	ome (Schedu		thip or an S corporation (attach statement)	}	6			1.27-3-37. Leonal B. Darl V. Dall & 340	A DECEMBE			
. •	•	•	ne (Schedule E)	F	7							
<u>~</u>			nd rents from a controlled organization (School	dule F)	8							
	-		in 501(c)(7), (9), or (17) organization (Schedi		9							
			me (Schedule I)		10				-	·		
11 Advertisi	ng income (S	Schedule	J)		11							
12 Other inc	ome (See ins	struction	s; attach schedule)	L	12							
	ombine lines				13		0.	<u> </u>				
			t Taken Elsewhere (See instructions, deductions must be directly conn					unaama)				
				iecteu (with the	e umeratet	Dusiness	- Income /	144	1		
•		icers, air	ectors, and trustees (Schedule K)						15			
	and wages and mainten	ance	REC	CEI	VE)			16			
17 Bad deb		unoc	I., there are an experience						17			
		dule) (se	ee instructions)	02	2020	RS-OSC			18			
	nd licenses	, `		ų ····	FAFA	182			19			
20 Charitat	ole contributi	ons (See	unetrustions for limitation diles	- Fac (1)		- I			20			
•	ation (attach		A Landers of the Control of the Cont	EN	<u>, u</u>		21		歌歌			
22 Less de	preciation cla	umed on	Schedule A and elsewhere on return				22a		22b	`		
23 Depletio			,						23			
			mpensation plans						24			
	ee benefit pro								25			
	exempt exper	•	•						26			
	readership co	•					•		27			
	eductions (at		eaule) 14 through 28						29	0.		
			rome before net operating loss deduction. Si	uhtract I	line 20 t	from line 13			30	0.		
			oss arising in tax years beginning on or after						31			
			icome. Subtract line 31 from line 30						32	0.		
			work Reduction Act Notice, see instructions							Form 990-T (2018)		

Form 990-	T (2018) TENDER MERCIES, INC.	31-113	37270	Page 2
Part	II 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	V 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:			
	Tax rate schedule or 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 '		19-1	<u></u>	
	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 45a			
b	45		7 1	
c	General business credit. Attach Form 3800		7	
d	0 115 (11 t 5 m 0004 m 0007)		7	
e	A Latin and A Lati		45e	
46	Subtract line 45e from line 44		46	0.
47		tach 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.
	Payments: A 2017 overpayment credited to 2018			
b	504	5,288.	7	
c	Tax deposited with Form 8868			
ď	Foreign organizations: Tax paid or withheld at source (see instructions) 50d			
	Backup withholding (see instructions) 50e			
f	Credit for small employer health insurance premiums (attach Form 8941) 50f]]	
	Other credits, adjustments, and payments: Form 2439		7	
•	☐ Form 4136 ☐ Other ☐ Total ► 50g			
51	Total payments. Add lines 50a through 50g		51	5,288.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached		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	5,288.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax 167. Refu	nded 🛌	55	5,121.
Part \	/I Statements Regarding Certain Activities and Other Information (see instruction	ons)		
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority			Yes No_
	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			X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign	gn trust?		X
	If "Yes," see instructions for other forms the organization may have to file.			
58	Enter the amount of tax-exempt interest received or accrued during the tax year >\$			
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the be correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge	st of my knowle	dge and belie	f, it is true,
Sign	La		fav the IRS di	scuss this return with
Here	02/11/2020 CEO		-	own below (see
	Signature of officer Date Title	ır	nstructions)?	X Yes No
	Print/Type preparer's name Preparer's signature Date Ci	neck	ıf PTIN	
Paid	se	elf- employed		
Prepa	orer NATOSHA DILLEY NATOSHA DILLEY 01/30/20			225377
Use ()- · • AT XDV COUXERED UXOVERNO C CO	irm's EIN	31-	-0800053
335 (4449 EASTON WAY, SUITE 400			
	Firm's address ► COLUMBUS, OH 43219	Phone no. 6		35-2208
823711 01	-09-19		F	orm 990-T (2018)

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31-1137270

Page 3

Schedule A - Cost of Goods	Sold. Enter	method of inven	tory v	aluation > N/A			****		
1 Inventory at beginning of year	1		6	Inventory at end of yea	r		6		
2 Purchases 2				Cost of goods sold. St	ubtract l	ine 6	4.75		
3 Cost of labor	7	from line 5. Enter here and in Part I,							
4a Additional section 263A costs			7	line 2			7		
(attach schedule)	4a		8	Do the rules of section	263A (with respect to	Yes No		
b Other costs (attach schedule)	4b		1	property produced or a					
5 Total. Add lines 1 through 4b	5		7	the organization?	•				
Schedule C - Rent Income (From Real	Property and	Per	sonal Property L	ease	d With Real Prope	erty)		
(see instructions)									
Description of property									
(1)	· · · · · · · · · · · · · · · · · · ·								
(2)									
(3)									
(4)									
	2. Rent receiv	ed or accrued							
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%)	centage of than	of rent for p	ersonal	onal property (if the percentag property exceeds 50% or if ed on profit or income)	ge	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 here and on page 1, Part I, line 6, column	ı (A)				0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B))		
Schedule E - Unrelated Deb	t-Financed	Income (see	instru	ctions)					
			١,		ļ	 Deductions directly conn to debt-finance 			
	,		'	. Gross income from or allocable to debt-	(a)	Straight line depreciation	(b) Other deductions		
Description of debt-fin	anced property		Ì	financed property		(attach schedule)	(attach schedule)		
			<u> </u>						
(1)									
(2)			<u> </u>						
(3)						<u>-</u>			
(4)		=					<u> </u>		
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis illocable to nced property a 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)			l	%					
(4)				%					
						inter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)		
Totals				▶		0.	0.		
Total dividends-received deductions in	cluded in column	18				>	0.		
							Form 990-T (2018)		

orm 99 Scher	0-T (2018) TENDER dule F - Interest, A	MERC	IES, I	INC . ties, and Ben	ts From Co	ntrolle	ed Organiza	ation	31-11 S (see in	37270 structions		
-	adic i - interest, p	- Timerco	3, 110 yan		ot Controlled C			20011	(See iii	Structions	·)	
1. Name of controlled organization			2. Employer 3. Net u		unrelated income (see instructions)	related income 4. To		includ	Part of column 4 that is cluded in the controlling panization's gross income		6. Deductions directly connected with income in column 5	
(1)						 	· 				· ·	
(1) (2)						 			····			
	-					 	····	+-				
<u>(3)</u>						\vdash		 				
(4)	empt Controlled Organia	retions				Щ		-	,			
	7. Taxable Income		roleted mean	no (loops) O To	atal of an antiford pay		10 Part of palv	ma O thr	at in included	11 D-4	uctions directly connected	
,	/ racable income		unrelated income (loss) see instructions)		otal of specified pay made	10. Part of column 9 that is included in the controlling organization's gross income				with income in column 10		
/4\					`		 					
<u>(1)</u>		·					 				···-	
(2)							 -					
(3)					 		 					
(4)		L										
							Add colun Enter here and line 8, c		e 1, Part I,	Enter her	l columns 6 and 11 re and on page 1, Part I, ne 8, column (B)	
otals						>			.0.		0.	
	lule G - Investme		ne of a S	Section 501(c	(7), (9), or (17) Or	ganization			_		
	(see instr	uctions)		 _			3. Deductio				5 Total deductions	
	1. Descr	ription of incor	me	<u>.</u>	2, Amount of	2. Amount of income		directly connected (attach schedule)		asides chedule)	and set-asides (col 3 plus col 4)	
(1)							 		ļ			
(2)	· · · · · · · · · - · - · - · - · - · · - ·						ļ				 	
(3)							ļ		ļ		<u> </u>	
(4)												
					Enter here and Part I, line 9, co	ilumn (A)					Enter here and on page 1 Part I, line 9, column (B)	
otals						<u>0.</u>					0.	
	dule I - Exploited I (see instru	_	Activity	income, Othe	er Inan Adv	/ertisii 	ng income		, -			
	1. Description of unrelated		a from with production		from unrelated business (co minus colum gain, comput	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		enses able to nn 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)	
(1)							<u> </u>					
(2)		-										
(3)												
(4)			 		-							
(')	· · · · · · · · · · · · · · · · · · ·	Enter here page 1, line 10, c	Part I,	Enter here and on page 1, Part I, line 10, col (B)							Enter here and on page 1, Part II, line 26	
otals	 		0.	0	• 37.5				E STATE OF THE STATE OF		. 0.	
	dule J - Advertisin			nstructions)								
Part	Income From F	eriodica	als Repo	orted on a Co	nsolidated	Basis			•			
	Name of periodical		2. Gross advertising income	ivertising advertising costs		4. Advertising gain or (loss) (col. 2 minus col. 3) If a gain, comput cols 5 through 7		te income		ership s	7. Excess readership costs (column 6 minus column 5, but not more than column 4)	
(1)	·				142124							
(2)							簿			1		
(3)										1		
(4)												
	arruta Port II. luca (5\)).	0.						0.	
utais (C	arry to Part II, line (5))	<u> </u>		<u>' • 1</u>	<u> </u>				Щ		Form 990-T (2018	

Form 990-T (2018) TENDER ME	RCIES, INC	C.			_31-113		Page 5
Income From Perio columns 2 through 7 on a			ate Basis (For ea	ch periodical liste	ed in Part II, ا کر	fill ın	
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 cots. 5 through 7	5. Circulation income	6. Reade	rship cos colu	Excess readership sts (column 6 minus umn 5, but not more than column 4)
(1)							
(2)		_					
(3)							
(4)							
Totals from Part I	0.	0.					0.
,-	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
Totals, Part II (lines 1-5)	0.	0.					0.
Schedule K - Compensation	n of Officers, D	Directors, and	Trustees (see in	structions)			
1. Name	- ,		2. Title	3. Perce time deve busine	ted to	4. Compensation to unrelated	
(1)					%		
(2)					%		
(3)					%		
(4)			- "		%		
Total. Enter here and on page 1, Part II, I	ne 14				>		0.
							Form 990-T (2018)

63685-01

Repeal of Section 512(a)(7) on Part III, Line 34 of the Form 990-T:

Due to the implementation of The Taxpayer Certainty and Disaster Relief Act of 2019 (The Act), parking expenses recorded as UBIT under guidance of the TCJA Section 512(a)(7) has been repealed. Our treatment of parking expenses under TCJA Section 512(a)(7) as UBIT resulted in additional income being reported on Line 34 of Part III on the Form 990-T. This amount has been removed in the amended return in order to reflect the change in tax treatment.

The additional overpayment that is created from the removal of Section 512(a)(7) expenses is being requested as a refund on Part V, line 55 of the amended 990-T.