

EXTENDED TO NOVEMBER 15, 2019 2939333423916 9
Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2018

For calendar year 2018 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

A Check box if address changed
B Exempt under section 501(c)(3)
Name of organization: GOOD NEIGHBOR HOUSE
Number, street, and room or suite no.: 627 E FIRST STREET
City or town, state or province, country, and ZIP or foreign postal code: DAYTON, OH 45402
Employer identification number: 31-1374154
Unrelated business activity code: 812930

C Book value of all assets at end of year: 1,933,699
F Group exemption number
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: PARKING LOT RENTAL

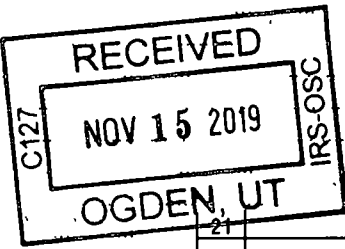
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No

J The books are in care of: STEPHEN SMITH
Telephone number: 937-224-3003

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Unrelated debt-financed income, etc.

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 include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc.



Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38 for unrelated business taxable income calculation.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-55 for tax and payments.

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

Table with 3 columns: Line number, Description, and Yes/No columns. Includes lines 56-58 regarding foreign accounts, trusts, and tax-exempt interest.

Sign Here section containing a declaration of truthfulness, a signature of Robin S. Mann dated 11/12/19, and the title of Treasurer.

Paid Preparer Use Only section containing preparer information for Herbert L. Lemaster, CPA, and firm information for Clark, Schaefer, Hackett & Co.

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		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes	No
4a	Additional section 263A costs (attach schedule)	4a							
b	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

(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)	
		STATEMENT 2	STATEMENT 3	
(1) PARKING LOT RENTAL	45,672.	13,333.	17,257.	
(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) 126,195.	219,865.	57.40 %	26,216.	17,559.
(2)		%		
(3)		%		
(4)		%		
Totals		►	26,216.	17,559.
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)					

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)	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 (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.	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.

Form 990-T (2018)

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/11	24,814.	18,049.	6,765.	6,765.
12/31/12	21,018.	0.	21,018.	21,018.
12/31/13	23,623.	0.	23,623.	23,623.
12/31/14	707.	0.	707.	707.
NOL CARRYOVER AVAILABLE THIS YEAR			52,113.	52,113.

FORM 990-T SCHEDULE E - DEPRECIATION DEDUCTION STATEMENT 2

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		13,333.	
- SUBTOTAL -	1		13,333.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)			13,333.

FORM 990-T SCHEDULE E - OTHER DEDUCTIONS STATEMENT 3

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
INSURANCE		554.	
TAXES		2,860.	
UTILITIES		2,890.	
INTEREST		3,411.	
SUPPLIES		4,522.	
SALARIES		2,394.	
PROFESSIONAL FEES		626.	
- SUBTOTAL -	1		17,257.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)			17,257.

Good Neighbor House
Depreciation Expense on Debt-Financed Property
2018 Form 990-T , Schedule E , Column 3a, Line 1
EIN 31-1374154

Total Depreciation:

Value of Rented Parking Lot Total	<u>319,863</u>		
Value attributed to land	119,863	non-depreciable	
Value attributed to surface	200,000	depreciable	
	15 years SL	✓	13,333
990-T Schedule E, Column 3a:			13,333

Good Neighbor House
Other Deductions - Debt-Financed Property
2018 Form 990-T , Schedule E , Column 3b, Line 1
EIN 31-1374154

Management Fees (Direct)	-	100%	-
Salaries	5,239	46% ✓	2,394
Insurance	1,212	46% ✓	554
Supplies	4,522	100% ✓	4,522
Audit Fees	12,520	5% ✓	626
R/E Taxes	2,088	68% ✓	1,430
R/E Taxes (Direct Portion)	1,430	100% ✓	1,430
Utilities (Direct)	2,890	100% ✓	2,890
Interest	7,465	46% ✓	3,411
	<u>37,366</u>	6	<u>105973</u>
			17,257

SF of Parking Lot Rented	✓ 50,000	
Land SF taxed by county	✓ 73,000	68% used for R/E Tax Allocation
Value of Rented Parking Lot	✓ 319,863	
Value of Entire Property	✓ 700,000	46% used in all other allocations

Direct Expenses:

5% of Audit & Tax work related to rental activity

Management Fees and Utilities were directly traced to the rental activity

Good Neighbor House
Average Acquisition Debt
2018 Form 990-T , Schedule E , Column 4, Line 1
EIN 31-1374154

Average Acquisition Debt Allocable to Debt Financed Property	✓	276,171	
Value of Rented Parking Lot	✓	319863	
Value of Entire Property	✓	<u>700000</u>	46%
990-T Schedule E, Column 4:	✓	126,195	

Good Neighbor House
Average Adjusted Basis of Debt-Financed Property
2018 Form 990-T, Schedule E, Column 5, Line 1
EIN 31-1374154

<u>Description</u>	<u>PY Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/18</u>
Land	119,863	-	-	119,863
				Account 1561 less \$1,500
Land Improvements	200,000	-	-	200,000
				Account 1571
	319,863	-	-	319,863
Accumulated Depreciation	93,332	13,333	-	106,665
	226,531	(13,333)	-	213,198

Average NBV Column 5  **219,865**