

C&F 983

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OMB No. 1545-0687

Form **990-T**

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

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning _____, 2017, and ending _____, 20 _____.

▶ 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

A Check box if address changed 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	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) YOUNG MEN'S CHRISTIAN ASSOCIATION OF GREATER INDIANAPOLIS	D Employer identification number (Employees' trust, see instructions.) 35-0868211	
		Number, street, and room or suite no. If a P.O. box, see instructions. 615 N ALABAMA ST, 200		E Unrelated business activity codes (See instructions.) 561000
		City or town, state or province, country, and ZIP or foreign postal code INDIANAPOLIS, IN 46204		

C Book value of all assets
at end of year
131,464,784

F Group exemption number (See instructions.) ▶

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Describe the organization's primary unrelated business activity. ▶ (SEE STATEMENT)

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

J The books are in care of ▶ JANET ALLABY

Telephone number ▶ (317) 266-9622

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 0			
b Less returns and allowances 0			
c Balance ▶	1c 0		
2 Cost of goods sold (Schedule A, line 7)	2 0		
3 Gross profit. Subtract line 2 from line 1c	3 0		0
4a Capital gain net income (attach Schedule D)	4a 0		0
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b 0		0
c Capital loss deduction for trusts	4c 0		0
5 Income (loss) from partnerships and S corporations (attach statement)	5 0		0
6 Rent income (Schedule C)	6 0		0
7 Unrelated debt-financed income (Schedule E)	7 0		0
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8 0		0
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9 0		0
10 Exploited exempt activity income (Schedule I)	10 0		0
11 Advertising income (Schedule J)	11 0		0
12 Other income (See instructions; attach schedule)	12 601,940		601,940
13 Total. Combine lines 3 through 12	13 601,940	0	601,940

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	0
15 Salaries and wages	15	230,908
16 Repairs and maintenance	16	0
17 Bad debts	17	0
18 Interest (attach schedule)	18	0
19 Taxes and licenses	19	0
20 Charitable contributions (See instructions for limitation rules)	20	0
21 Depreciation (attach Form 4562)	21	0
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	0
23 Depletion	23	0
24 Contributions to deferred compensation plans	24	0
25 Employee benefit programs	25	8,213
26 Excess exempt expenses (Schedule I)	26	0
27 Excess readership costs (Schedule J)	27	0
28 Other deductions (attach schedule)	28	260,880
29 Total deductions. Add lines 14 through 28	29	500,001
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	101,939
31 Net operating loss deduction (limited to the amount on line 30)	31	0
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	101,939
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	100,939

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

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Part III Tax Computation

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:		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):		
(1) \$	(2) \$	(3) \$
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)	\$	
(2) Additional 3% tax (not more than \$100,000)	\$	
c Income tax on the amount on line 34		35c 22,616
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)		36
37 Proxy tax. See instructions		37
38 Alternative minimum tax		38
39 Tax on Non-Compliant Facility Income. See instructions		39
40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies		40 22,616

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a		
b Other credits (see instructions)	41b		
c General business credit. Attach Form 3800 (see instructions)	41c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	41d		
e Total credits. Add lines 41a through 41d		41e	0
42 Subtract line 41e from line 40		42	22,616
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)		43	0
44 Total tax. Add lines 42 and 43		44	22,616
45a Payments: A 2016 overpayment credited to 2017	45a	391	
b 2017 estimated tax payments	45b	20,000	
c Tax deposited with Form 8868	45c	13,000	
d Foreign organizations: Tax paid or withheld at source (see instructions)	45d		
e Backup withholding (see instructions)	45e		
f Credit for small employer health insurance premiums (Attach Form 8941)	45f		
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other 0 Total	45g	0	
46 Total payments. Add lines 45a through 45g		46	33,391
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		47	
48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed		48	0
49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid		49	10,775
50 Enter the amount of line 49 you want: Credited to 2018 estimated tax 10,775 Refunded		50	0

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

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	Yes	No
		✓
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.		✓
53 Enter the amount of tax-exempt interest received or accrued during the tax year	\$	0

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: *Rachel Spurlock* Date: *6/28/18* Title: *SR VP OF FINANCE/CFO*

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name RACHEL SPURLOCK	Preparer's signature <i>Rachel Spurlock</i>	Date 6/26/2018	Check <input type="checkbox"/> If self-employed	PTIN P00520729
	Firm's name CROWE LLP	Firm's EIN 35-0921680	Firm's address 3815 RIVER CROSSING PARKWAY, SUITE 300, INDIANAPOLIS, IN 46240-0977	Phone no. (317) 569-8989	

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Schedule A—Cost of Goods Sold. Enter method of inventory valuation ►

1 Inventory at beginning of year	1	0	6 Inventory at end of year	6	0
2 Purchases	2	0	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	0
3 Cost of labor	3	0	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	0			
b Other costs (attach schedule)	4b	0			
5 Total. Add lines 1 through 4b	5	0			✓

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 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0	Enter here and on page 1, Part I, line 7, column (B). 0
Total dividends-received deductions included in column 8			0	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)				

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 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)				

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 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)						

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 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 0 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

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Return Reference - Identifier	Explanation
FORM 990-T, SECTION H - ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	DAY CAMPING PROVIDED FOR CHILDREN OF EMPLOYEES OF CERTAIN COMPANIES AT COMPANIES' RESPECTIVE LOCATIONS

Description	Amount
Eli Lilly Science Day Camp	
(1) Program Fees	371,720
Roche Day Camp	
(2) Program Fees	214,470
Masonic Home	
(3) Consulting/managment fee	15,750
Total for Part I, Line 12	601,940

Description	Amount
Ell Lilly Science Day Camp	
(1) Contract service fees	64
(2) Supplies	17,384
(3) Travel & Meetings & Training	13,681
(4) Other expenses including insurance, national dues, recruiting, accounting, marketing & management oversight	92,930
(5) Payroll Tax	13,716
(6) Occupancy	12,230
Total	150,005
Roche Day Camp	
(7) Contract Service Fees	20,916
(8) Supplies	19,172
(9) Other expenses including insurance, national dues, recruiting, accounting, marketing & management oversight	53,618
(10) Payroll Tax	7,037
(11) Travel & Meetings & Training	982
(12) Occupancy	6,150
Total	107,875
Masonic Home	
(13) Payroll taxes	725
(14) Travel/Meetings/Training	198
(15) Other expenses including insurance, national dues, recruiting, accounting, marketing & management oversight	2,077
Total	3,000
Total for Part II, Line 28	260,880

Date	Amount
01/25/2018	20,000
Totals	20,000