

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
AHEPA 78 INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2078 WEST 79TH STREET

City or town, state or province, country, and ZIP or foreign postal code
MERRILLVILLE, IN 46410

D Employer identification number
35-1634086

E Telephone number
(219) 771-9082

G Gross receipts \$ 388,667

F Name and address of principal officer:
NICHOLAS GIANIKOS
2078 WEST 79TH STREET
MERRILLVILLE, IN 46410

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ N/A

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1986

M State of legal domicile: IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
AHEPA 78, INC. IS A NOT-FOR-PROFIT CORPORATION FORMED IN ACCORDANCE WITH THE NOT-FOR-PROFIT STATUTES OF THE STATE OF INDIANA. THE CORPORATION WAS ORGANIZED TO CONSTRUCT, OWN AND OPERATE A 50-UNIT APARTMENT COMMUNITY IN MERRILLVILLE, INDIANA, KNOWN AS AHEPA 78 APARTMENTS, PURSUANT TO SECTION 202 OF THE NATIONAL AFFORDABLE HOUSING ACT, AS AMENDED. THE SPONSOR OF THE CORPORATION IS AHEPA NATIONAL HOUSING CORPORATION.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	10
4 Number of independent voting members of the governing body (Part VI, line 1b)	10
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	0
6 Total number of volunteers (estimate if necessary)	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 39	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	217,262	221,886
9 Program service revenue (Part VIII, line 2g)	150,539	157,477
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,458	890
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,840	8,414
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	371,099	388,667
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	469,293	504,923
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	469,293	504,923
19 Revenue less expenses. Subtract line 18 from line 12	-98,194	-116,256

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	921,730	799,879
21 Total liabilities (Part X, line 26)	67,361	61,766
22 Net assets or fund balances. Subtract line 21 from line 20	854,369	738,113

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature of officer: *****
Date: 2020-11-02
NICHOLAS GIANIKOS VICE PRESIDENT
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: Preparer's signature: Date:
Check if self-employed PTIN: P00291986
Firm's name: ▶ DAUBY O'CONNOR & ZALESKI LLC Firm's EIN: ▶ 35-1750664
Firm's address: ▶ 501 CONGRESSIONAL BLVD 300 Phone no. (317) 848-5700
CARMEL, IN 46032

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

AHEPA 78, INC. IS A NOT-FOR-PROFIT CORPORATION FORMED IN ACCORDANCE WITH THE NOT-FOR-PROFIT STATUTES OF THE STATE OF INDIANA. THE CORPORATION WAS ORGANIZED TO CONSTRUCT, OWN AND OPERATE A 50-UNIT APARTMENT COMMUNITY IN MERRILLVILLE, INDIANA, KNOWN AS AHEPA 78 APARTMENTS, PURSUANT TO SECTION 202 OF THE NATIONAL AFFORDABLE HOUSING ACT, AS AMENDED. THE SPONSOR OF THE CORPORATION IS AHEPA NATIONAL HOUSING CORPORATION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 391,800 including grants of \$) (Revenue \$ 157,477)
See Additional Data

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 391,800

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
11a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
11b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
11c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	Yes	
11d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		No
11e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
11f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	Yes	
12b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
20b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		No

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 2b
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O 3b
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a No
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b
7 Organizations that may receive deductible contributions under section 170(c).
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a No
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c No
d If "Yes," indicate the number of Forms 8282 filed during the year 7d
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8
9 Sponsoring organizations maintaining donor advised funds.
a Did the sponsoring organization make any taxable distributions under section 4966? 9a
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b
10 Section 501(c)(7) organizations. Enter:
a Initiation fees and capital contributions included on Part VIII, line 12 10a
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b
11 Section 501(c)(12) organizations. Enter:
a Gross income from members or shareholders 11a
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b
13 Section 501(c)(29) qualified nonprofit health insurance issuers.
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. 13a
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b
c Enter the amount of reserves on hand 13c
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. 15 No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. 16 No

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website, Another's website, Upon request, Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: AHEPA MANAGEMENT COMPANY 10706 SKY PRAIRIE ST FISHERS, IN 46038 (317) 845-3410

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LOUIS H BRAVOS PRESIDENT	1.00 6.00	X		X				0	0	0
(2) NICHOLAS GIANIKOS VICE PRESIDENT / TREASURER	1.00 5.00	X		X				0	0	0
(3) TOM COIL JR SECRETARY	1.00 5.00	X		X				0	0	0
(4) JOSEPH SKORA PROJECT COORDINATOR	1.00 5.00	X		X				0	0	0
(5) JEFF FARVER PROJECT COORDINATOR	1.00 5.00	X		X				0	0	0
(6) DOMINIC A PEREZ DIRECTOR	1.00 5.00	X						0	0	0
(7) GEORGE DOMORAS DIRECTOR	1.00 5.00	X						0	0	0
(8) LEON STATH DIRECTOR	1.00 5.00	X						0	0	0
(9) PETER MURDAKES DIRECTOR	1.00 5.00	X						0	0	0
(10) GEORGE STROGUILUDIS DIRECTOR	1.00 5.00	X						0	0	0
(11) BILL PANAGIOTIDES FORMER DIRECTOR	1.00 5.00	X						0	0	0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e	221,886		
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a - 1f:\$	1g			
	h Total. Add lines 1a-1f		221,886		

Program Service Revenue			(A)	(B)	(C)	(D)
		Business Code				
2a RENTAL INCOME		531110	157,477	157,477		
b						
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			157,477			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		890			890		
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents	6a	(i) Real					
			(ii) Personal					
			b Less: rental expenses	6b				
			c Rental income or (loss)	6c				
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities					
			(ii) Other					
			b Less: cost or other basis and sales expenses	7b				
			c Gain or (loss)	7c				
	d Net gain or (loss)							
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
			b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events							
	9a Gross income from gaming activities. See Part IV, line 19	9a						
			b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities							
	10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold			10b					
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	Business Code							
11a OTHER REVENUE	531110	7,148			7,148			
b LAUNDRY & VENDING	531110	1,200			1,200			
c TENANT CHARGES	531110	66			66			
d All other revenue								
e Total. Add lines 11a-11d		8,414						
12 Total revenue. See instructions		388,667	157,477	0	9,304			

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	55,297		55,297	
b Legal				
c Accounting	8,988		8,988	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses	3,474		3,474	
14 Information technology				
15 Royalties				
16 Occupancy	203,645	203,645		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2		2	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	110,117	110,117		
23 Insurance	9,470	7,848	1,622	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MANAGEMENT COMPANY EMPL	83,739	46,147	37,592	
b SERVICE COORDINATOR	30,191	24,043	6,148	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	504,923	391,800	113,123	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	7,311	1	3,773
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,604	4	2,516
	5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,020	9	40
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,041,599		
	b Less: accumulated depreciation	2,520,112	596,938	10c 521,487
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11	288,488	13	257,073
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	15,369	15	14,990
16 Total assets. Add lines 1 through 15 (must equal line 34)	921,730	16	799,879	
Liabilities	17 Accounts payable and accrued expenses	51,238	17	46,161
	18 Grants payable		18	
	19 Deferred revenue	799	19	653
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	15,324	25	14,952
	26 Total liabilities. Add lines 17 through 25	67,361	26	61,766
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	854,369	27	738,113
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	854,369	32	738,113	
33 Total liabilities and net assets/fund balances	921,730	33	799,879	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	388,667
2	Total expenses (must equal Part IX, column (A), line 25)	2	504,923
3	Revenue less expenses. Subtract line 2 from line 1	3	-116,256
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	854,369
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	738,113

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

Additional Data

Software ID:

Software Version:

EIN: 35-1634086

Name: AHEPA 78 INC

Form 990 (2019)

Form 990, Part III, Line 4a:

AHEPA 78, INC. IS A NOT-FOR-PROFIT CORPORATION FORMED IN ACCORDANCE WITH THE NOT-FOR-PROFIT STATUTES OF THE STATE OF INDIANA. THE CORPORATION WAS ORGANIZED TO CONSTRUCT, OWN AND OPERATE A 50-UNIT APARTMENT COMMUNITY IN MERRILLVILLE, INDIANA, KNOWN AS AHEPA 78 APARTMENTS, PURSUANT TO SECTION 202 OF THE NATIONAL AFFORDABLE HOUSING ACT, AS AMENDED. THE SPONSOR OF THE CORPORATION IS AHEPA NATIONAL HOUSING CORPORATION.

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
AHEPA 78 INC

Employer identification number
35-1634086

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3	The value of services or facilities furnished by a governmental unit to the organization without charge..						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
6	Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7	Amounts from line 4. . .						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9	Net income from unrelated business activities, whether or not the business is regularly carried on. . .						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc. (see instructions)					12	
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14	Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2018 Schedule A, Part II, line 14	15	
16a	33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b	33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a	10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b	10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	182,564	188,305	194,574	217,262	221,886	1,004,591
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	144,553	155,067	152,927	150,539	157,477	760,563
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	327,117	343,372	347,501	367,801	379,363	1,765,154
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
c	Add lines 7a and 7b.						0
8	Public support. (Subtract line 7c from line 6.)						1,765,154

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9	Amounts from line 6.	327,117	343,372	347,501	367,801	379,363	1,765,154
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	502	912	331	1,458	890	4,093
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c	Add lines 10a and 10b.	502	912	331	1,458	890	4,093
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,213	1,795	1,710	1,840	8,414	14,972
13	Total support. (Add lines 9, 10c, 11, and 12.)	328,832	346,079	349,542	371,099	388,667	1,784,219

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here.**

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	98.930 %
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	99.300 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	0.230 %
18	Investment income percentage from 2018 Schedule A, Part III, line 17	18	0.250 %

19a 33 1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
	10a		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART III, LINE 12:	MISCELLANEOUS INCOME CONSISTS OF TENANT CHARGES, LAUNDRY AND VENDING CHARGES AND OTHER INCOME ITEMS FOR SERVICES PROVIDED FOR THE CONVENIENCE OF THE TENANTS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2019
Open to Public Inspection

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
AHEPA 78 INC

Employer identification number
35-1634086

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . **Yes** **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		190,000		190,000
b Buildings		2,480,834	2,304,921	175,913
c Leasehold improvements		120,368	97,115	23,253
d Equipment		250,397	118,076	132,321
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				521,487

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) RESERVE FOR REPLACEMENTS FUND	255,412	C
(2) RESIDUAL RECEIPTS FUND	1,661	C
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)	257,073	

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	14,952

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	388,667
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	388,667
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	388,667

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	504,923
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	504,923
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	504,923

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 35-1634086

Name: AHEPA 78 INC

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	THE CORPORATION IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND STATE INCOME TAX AND HAS BEEN CLASSIFIED AS AN OTHER THAN PRIVATE FOUNDATION. ACCORDINGLY, NO PROVISION FOR FEDERAL AND STATE TAXES ON REVENUE AND INCOME HAS BEEN RECOGNIZED IN THE ACCOMPANYING FINANCIAL STATEMENTS. GENERALLY, THE FEDERAL AND STATE TAX RETURNS WERE SUBJECT TO EXAMINATIONS FROM THE THREE YEARS AFTER THE LATER OF THE ORIGINAL OR EXTENDED DUE DATE OR THE DATE FILED WITH THE APPLICABLE TAX AUTHORITY.

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019**Open to Public Inspection**

Department of the Treasury

Internal Revenue Service

Name of the organization
AHEPA 78 INC

Employer identification number

35-1634086

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	THE CORPORATION IS MANAGED BY AHEPA AFFORDABLE MANAGEMENT COMPANY, INC., AN AFFILIATE OF A HEPA NATIONAL HOUSING CORPORATION. AHEPA AFFORDABLE MANAGEMENT COMPANY, INC. HAS A PROJECT OWNER'S AND MANAGEMENT AGENT'S CERTIFICATION FOR MULTIFAMILY HOUSING PROJECTS WITH THE U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT. UNDER THIS CERTIFICATION, HUD HAS APPROVED AHEPA AFFORDABLE MANAGEMENT COMPANY, INC. TO MANAGE THE UNDERLYING PROJECT OF THE CORPORATION. THE MANAGEMENT CONTRACT ENCOMPASSES THE DAY TO DAY OPERATIONS OF THE PROJECT INCLUDING, BUT NOT LIMITED TO, COLLECTION OF RENTS, MAINTENANCE OF FACILITIES, SUPERVISION OF STAFF, AND ONGOING SUPPORT FOR BOTH THE OWNERS AND TENANTS AS NEEDED IN ORDER TO ESTABLISH A SAFE, SANITARY AND AFFORDABLE ENVIRONMENT.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE DIRECTORS OF THE CORPORATION SHALL, AT ALL TIMES, BE LIMITED TO INDIVIDUALS WHO ARE EITHER MEMBERS OF AHEPA 78, INC. OR NONMEMBERS WHO HAVE THE APPROVAL OF THE BOARD OF DIRECTORS OF THE SPONSORING ORGANIZATION, AHEPA NATIONAL HOUSING CORPORATION. IN THE EVENT THAT A DIRECTOR OF THE CORPORATION CEASES TO BE A MEMBER OF AHEPA 78, INC. OR, IF THE AFORESAID APPROVAL IS WITHDRAWN, THEN, IN EITHER EVENT, SUCH SHALL CONSTITUTE AUTOMATIC RESIGNATION AS A DIRECTOR OF THE CORPORATION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE AUDITING FIRM SENDS A DRAFT OF THE RETURN TO THE MANAGEMENT COMPANY. THE MANAGEMENT COMPANY FORWARDS A COPY OF THE RETURN TO EACH BOARD MEMBER FOR THEIR COMMENTS PRIOR TO FILING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE FORM 990 AND ALL RELATED FINANCIAL AND POLICY INFORMATION ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VII, SECTION A, LINE 1A, COLUMN B:	ALL OF THE OFFICERS, DIRECTORS, AND EMPLOYEES LISTED IN PART VII, SECTION A PERFORM SIMILAR DUTIES AND HAVE SIMILAR RESPONSIBILITIES FOR RELATED ORGANIZATIONS AS THEY DO FOR THIS ORGANIZATION. THEIR TOTAL HOURS WORKED PER WEEK FOR THIS ORGANIZATION ARE SIMILAR TO THEIR HOURS WORKED FOR RELATED ORGANIZATIONS BOTH IN TERMS OF NUMBER OF HOURS AND TYPE OF WORK PERFORMED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C:	THE MANAGEMENT COMPANY RECEIVES A COPY OF THE AUDIT. PRIOR TO THE FINALIZATION OF THE AUDIT, A COPY OF THE AUDIT IS GIVEN TO ALL OF THE BOARD MEMBERS FOR THEIR COMMENTS. WHEN THE AUDIT IS UP FOR BID, THE BOARD DISCUSSES THE RELATIONSHIP WITH THE CURRENT AUDITORS AND MAKES A DETERMINATION AS TO WHETHER TO MAINTAIN THIS RELATIONSHIP OR CHANGE TO A NEW AUDITING FIRM.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2019

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
AHEPA 78 INC

Employer identification number

35-1634086

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

See Additional Data Table

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) AHEPA 63 APARTMENTS LTD 485 SOUTH AVENUE TALLMADGE, OH 44278 27-3561603	AFFORDABLE LOW-INCOME HOUSING	OH	AHEPA 63 INC	RELATED				No			No	
(2) AHEPA 310 APARTMENTS LLLP 3656 GOVERNMENT BLVD MOBILE, AL 36693 80-0815644	AFFORDABLE LOW-INCOME HOUSING	AL	AHEPA 310 APARTMENTS- GP INC	RELATED				No			No	
(3) OMEGA SENIOR HOUSING LIMITED DIVIDEND HOUSING ASSOCIATION LP 26700 CROCKER BOULEVARD HARRISON TOWNSHIP, MI 48045 32-0486273	AFFORDABLE LOW-INCOME HOUSING	MI	AOC SENIOT APARTMENTS INC	RELATED				No			No	
(4) HELLENIC SENIOR LIVING OF INDIANAPOLIS LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 81-1377415	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - INDIANAPOLIS MM INC	RELATED				No			No	
(5) HELLENIC SENIOR LIVING OF NEW ALBANY LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 81-1370579	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - NEW ALBANY MM INC	RELATED				No			No	
(6) HELLENIC SENIOR LIVING OF ELKHART LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 82-0995335	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - ELKHART MM INC	RELATED				No			No	
(7) HELLENIC SENIOR LIVING OF MISHAWAKA LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 82-0781936	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - MISHAWAKA MM INC	RELATED				No			No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1) AHEPA 310 APARTMENTS-GP INC 3656 GOVERNMENT BLVD MOBILE, AL 36693 30-0781299	AFFORDABLE HOUSING	AL	AHEPA 310 INC	C					No
(2) HELLENIC MANAGEMENT INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 47-1852631	MANAGEMENT & OPERATION OF AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
(3) HELLENIC DEVELOPMENT INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 47-1543724	DEVELOPMENT & OPERATION OF AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
(4) HELLENIC SENIOR LIVING - INDIANAPOLIS MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 81-1289201	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
(5) HELLENIC SENIOR LIVING - NEW ALBANY MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 81-1301171	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
(6) HELLENIC SENIOR LIVING - ELKHART MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 82-1007165	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
(7) HELLENIC SENIOR LIVING-MISHAWAKA MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 82-0793285	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	No
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c	No
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	Yes
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q	Yes
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. (see instructions).

Return Reference	Explanation
FORM 990, SCHEDULE R, PART V, LINE 10:	AHEPA AFFORDABLE MANAGEMENT COMPANY, INC IS THE MANAGEMENT COMPANY AND EMPLOYS THE INDIVIDUALS WHO WORK AT THE PROJECT. THE PROJECT REIMBURSES THE MANAGEMENT COMPANY FOR THE EMPLOYEES' SALARIES AND OTHER COSTS ASSOCIATED WITH THEIR EMPLOYMENT.

Additional Data

Software ID:
Software Version:
EIN: 35-1634086
Name: AHEPA 78 INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
2025 LUDOVIE LANE DECATUR, GA 30033 58-2170955	AFFORDABLE LOW-INCOME HOUSING	GA	501(C)(3)	LINE 10			No
3308 OAKHILL DRIVE HOOVER, AL 35216 06-1783644	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No
3320 OLD COLUMIANA RD HOOVER, AL 35226 72-1397412	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No
4370 COMMUNITY DRIVE W PALM BEACH, FL 33409 65-0444455	AFFORDABLE LOW-INCOME HOUSING	FL	501(C)(3)	LINE 10			No
1720 E WASHINGTON AVE MONTGOMERY, AL 36107 63-0877902	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No
285 SYLVEST DRIVE MONTGOMERY, AL 36117 63-1140959	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No
1728 E WASHINGTON AVE MONTGOMERY, AL 36107 63-1262817	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No
13830 CANYON HILL HOUSTON, TX 77083 76-0402131	AFFORDABLE LOW-INCOME HOUSING	TX	501(C)(3)	LINE 10			No
13830 CANYON HILL HOUSTON, TX 77083 76-0492575	AFFORDABLE LOW-INCOME HOUSING	TX	501(C)(3)	LINE 10			No
13830 CANYON HILL HOUSTON, TX 77083 76-0580172	AFFORDABLE LOW-INCOME HOUSING	TX	501(C)(3)	LINE 10			No
8401 RUSTLING LEAVES DR HOUSTON, TX 77083 20-2099590	AFFORDABLE LOW-INCOME HOUSING	TX	501(C)(3)	LINE 10			No
681 W HOLLIS ROAD NASHUA, NH 03062 20-4271422	AFFORDABLE LOW-INCOME HOUSING	NH	501(C)(3)	LINE 10			No
10601 BEARD AVENUE SOUTH BLOOMINGTON, MN 55431 36-4304808	AFFORDABLE LOW-INCOME HOUSING	MN	501(C)(3)	LINE 10			No
10619 BEARD AVENUE SOUTH BLOOMINGTON, MN 55431 26-1587755	AFFORDABLE LOW-INCOME HOUSING	MN	501(C)(3)	LINE 10			No
100 AHEPA CIRCLE SYRACUSE, NY 13215 22-2989708	AFFORDABLE LOW-INCOME HOUSING	NY	501(C)(3)	LINE 10			No
717 NE 5TH STREET ANKENY, IA 50021 42-1417593	AFFORDABLE LOW-INCOME HOUSING	IA	501(C)(3)	LINE 10			No
40 BUTTONWOODS AVENUE HAVERHILL, MA 01830 22-3210357	AFFORDABLE LOW-INCOME HOUSING	MA	501(C)(3)	LINE 10			No
3601 LEMAY FERRY ROAD ST LOUIS, MO 63125 43-1224060	AFFORDABLE LOW-INCOME HOUSING	MO	501(C)(3)	LINE 10			No
3607 LEMAY FERRY ROAD ST LOUIS, MO 63125 43-1455622	AFFORDABLE LOW-INCOME HOUSING	MO	501(C)(3)	LINE 10			No
1762 LEMAY FERRY ROAD ST LOUIS, MO 63125 26-1531552	AFFORDABLE LOW-INCOME HOUSING	MO	501(C)(3)	LINE 10			No

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(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?		
						Yes	No	
11120 TESSEN FERRY ROAD ST LOUIS, MO 63123 27-3127414	AFFORDABLE LOW-INCOME HOUSING	MO	501(C)(3)	LINE 10			No	
8111 CREEKBEND DRIVE HOUSTON, TX 77071 20-4874218	AFFORDABLE LOW-INCOME HOUSING	TX	501(C)(3)	LINE 10			No	
8111 CREEKBEND DRIVE HOUSTON, TX 77071 27-3543590	AFFORDABLE LOW-INCOME HOUSING	TX	501(C)(3)	LINE 10			No	
1532/1534 BERLIN TURNPIKE WETHERSFIELD, CT 06109 06-1084245	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	
2607 MARKET AVE NORTH CANTON, OH 44714 34-1964795	AFFORDABLE LOW-INCOME HOUSING	OH	501(C)(3)	LINE 10			No	
1810 S ALBERT STREET ALLENTOWN, PA 18103 23-3087877	AFFORDABLE LOW-INCOME HOUSING	PA	501(C)(3)	LINE 10			No	
810 S MERRIFIELD MISHAWAKA, IN 46544 27-3219515	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
3142 RIDGEWOOD RD FAIRLAWN, OH 44333 26-1866424	AFFORDABLE LOW-INCOME HOUSING	OH	501(C)(3)	LINE 10			No	
100 AHEPA CIRCLE WEBSTER, NY 14580 22-3112741	AFFORDABLE LOW-INCOME HOUSING	NY	501(C)(3)	LINE 10			No	
100 AHEPA CIRCLE CHEEKTOWAGA, NY 14227 16-1565446	AFFORDABLE LOW-INCOME HOUSING	NY	501(C)(3)	LINE 10			No	
2080 W 79TH PLACE MERRILLVILLE, IN 46410 35-1916082	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
2022 W 79TH PLACE MERRILLVILLE, IN 46410 35-1978023	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
1950 W 79TH PLACE MERRILLVILLE, IN 46410 35-2104146	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
1852 W 79TH PLACE MERRILLVILLE, IN 46410 73-1694582	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
8050 MADISON STREET MERRILLVILLE, IN 46410 32-0192583	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
44 BOARDMAN BOULEVARD BOARDMAN, OH 44512 34-1467775	AFFORDABLE LOW-INCOME HOUSING	OH	501(C)(3)	LINE 10			No	
53871 GENERATION DRIVE SOUTH BEND, IN 46635 35-2157104	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
110 PUKALLUS AVENUE NORWICH, CT 06360 06-1160495	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	
380 HAMILTON AVENUE NORWICH, CT 06360 22-3433990	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	
370 HAMILTON AVENUE NORWICH, CT 06360 75-3030804	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations							Section 512 (b)(13) controlled entity?	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g)		
						Yes	No	
2300 COUNTY LINE ROAD BEAVERCREEK, OH 45430 31-1539595	AFFORDABLE LOW-INCOME HOUSING	OH	501(C)(3)	LINE 10			No	
1865 W ALEXIS ROAD TOLEDO, OH 43613 30-0054200	AFFORDABLE LOW-INCOME HOUSING	OH	501(C)(3)	LINE 10			No	
98 CENTRAL STREET PEABODY, MA 01960 04-3401165	AFFORDABLE LOW-INCOME HOUSING	MA	501(C)(3)	LINE 10			No	
14 EASLEY DRIVE MILFORD, OH 45150 31-1760703	AFFORDABLE LOW-INCOME HOUSING	OH	501(C)(3)	LINE 10			No	
7825 AFFINITY PLACE CINCINNATI, OH 45231 30-0141823	AFFORDABLE LOW-INCOME HOUSING	OH	501(C)(3)	LINE 10			No	
1200 ROBERT E LEE BLVD NEW ORLEANS, LA 70122 39-2068442	AFFORDABLE LOW-INCOME HOUSING	LA	501(C)(3)	LINE 10			No	
156 AHEPA DRIVE CANONSBURG, PA 15317 25-1856119	AFFORDABLE LOW-INCOME HOUSING	PA	501(C)(3)	LINE 10			No	
6190 NW 59TH COURT JOHNSTON, IA 50131 42-1329782	AFFORDABLE LOW-INCOME HOUSING	IA	501(C)(3)	LINE 10			No	
202 SE 30TH STREET ANKENY, IA 50021 42-1487324	AFFORDABLE LOW-INCOME HOUSING	IA	501(C)(3)	LINE 10			No	
112 SE 30TH STREET ANKENY, IA 50021 27-0084978	AFFORDABLE LOW-INCOME HOUSING	IA	501(C)(3)	LINE 10			No	
7355 SHADELAND STATION WAY INDIANAPOLIS, IN 46256 35-1552643	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
7355 SHADELAND STATION WAY INDIANAPOLIS, IN 46256 35-1635762	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
5685 EDEN VILLAGE DRIVE INDIANAPOLIS, IN 46254 33-1039034	AFFORDABLE LOW-INCOME HOUSING	IN	501(C)(3)	LINE 10			No	
407 WOODS LAKE DRIVE GREENVILLE, SC 29607 20-3265536	AFFORDABLE LOW-INCOME HOUSING	SC	501(C)(3)	LINE 10			No	
87 GIRARD AVENUE NEWPORT, RI 02840 22-2778822	AFFORDABLE LOW-INCOME HOUSING	RI	501(C)(3)	LINE 10			No	
87 GIRARD AVENUE NEWPORT, RI 02840 22-3348871	AFFORDABLE LOW-INCOME HOUSING	RI	501(C)(3)	LINE 10			No	
267 ROXBURY ROAD NIANTIC, CT 06357 22-2855925	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	
95 CLARK LANE WATERFORD, CT 06385 22-3265024	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	
251 DROZDYK DRIVE GROTON, CT 06340 06-1422444	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	
265 ROXBURY ROAD NIANTIC, CT 06357 20-4556679	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations							Section 512 (b)(13) controlled entity?	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g)		
						Yes	No	
269 ROXBURY ROAD NIANTIC, CT 06357 26-4231174	AFFORDABLE LOW-INCOME HOUSING	CT	501(C)(3)	LINE 10			No	
451 PELHAM DRIVE COLUMBIA, SC 29209 56-2031674	AFFORDABLE LOW-INCOME HOUSING	SC	501(C)(3)	LINE 10			No	
130 JIMMY LOVE LANE COLUMBIA, SC 29212 56-2133469	AFFORDABLE LOW-INCOME HOUSING	SC	501(C)(3)	LINE 10			No	
120 JIMMY LOVE LANE COLUMBIA, SC 29212 14-1993928	AFFORDABLE LOW-INCOME HOUSING	SC	501(C)(3)	LINE 10			No	
441 PELHAM DRIVE COLUMBIA, SC 29209 35-2317285	AFFORDABLE LOW-INCOME HOUSING	SC	501(C)(3)	LINE 10			No	
3835 CREIGHTON ROAD PENSACOLA, FL 32504 75-3149099	AFFORDABLE LOW-INCOME HOUSING	FL	501(C)(3)	LINE 10			No	
377 E GILBERT STREET SAN BERNARDINO, CA 92404 56-2523021	AFFORDABLE LOW-INCOME HOUSING	CA	501(C)(3)	LINE 10			No	
2550 HILLCREST ROAD MERRILLVILLE, AL 36695 63-0955243	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
20765 BISHOP ROAD FAIRHOPE, AL 36532 57-0886811	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
100 AHEPA WAY SARALAND, AL 36571 63-1039178	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
100 AHEPA LANE MOBILE, AL 36609 63-1080112	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
5223 COTTAGE HILL MOBILE, AL 36609 91-1955630	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
6430 COTTAGE HILL ROAD MOBILE, AL 36695 63-1194202	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
12680 PADGETT SWITCH ROAD IRVINGTON, AL 36544 63-1262819	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
7560 OLYMPIC LANE THEODORE, AL 36582 43-1962855	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
9180 HELLENIC WAY SEMMESE, AL 36575 36-4528066	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
7560 A OLYMPIC LANE THEODORE, AL 36582 90-0343256	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
1439 POLLARD ROAD DAPHNE, AL 36526 80-0360315	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
8435 W STATE STREET CITRONELLE, AL 36522 35-2390578	AFFORDABLE LOW-INCOME HOUSING	AL	501(C)(3)	LINE 10			No	
121 MASON CIRCLE LAVERGNE, TN 37086 04-3708201	AFFORDABLE LOW-INCOME HOUSING	TN	501(C)(3)	LINE 10			No	

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
26700 CROCKER BLVD HARRISON TWP, MI 48045 38-2742386	AFFORDABLE LOW-INCOME HOUSING	MI	501(C)(3)	LINE 10			No
26800 CROCKER BLVD HARRISON TWP, MI 48045 38-3554484	AFFORDABLE LOW-INCOME HOUSING	MI	501(C)(3)	LINE 10			No
109 N KERR AVENUE WILMINGTON, NC 28405 56-1961732	AFFORDABLE LOW-INCOME HOUSING	NC	501(C)(3)	LINE 10			No
575 WILLIAMSON BLVD DAYTONA BEACH, FL 32114 59-3699587	AFFORDABLE LOW-INCOME HOUSING	FL	501(C)(3)	LINE 10			No
350 NE 141ST STREET NORTH MIAMI, FL 33161 59-2842462	AFFORDABLE LOW-INCOME HOUSING	FL	501(C)(3)	LINE 10			No
6625 ROWAN ROAD NEW PORT RICHEY, FL 34652 59-3760329	AFFORDABLE LOW-INCOME HOUSING	FL	501(C)(3)	LINE 10			No
6700 LOS VOLCANES ROAD NW ALBUQUERQUE, NM 87121 85-0439854	AFFORDABLE LOW-INCOME HOUSING	NM	501(C)(3)	LINE 10			No
6700 LOS VOLCANES ROAD NW ALBUQUERQUE, NM 87121 85-0458871	AFFORDABLE LOW-INCOME HOUSING	NM	501(C)(3)	LINE 10			No
6620 BLUEWATER ROAD NW ALBUQUERQUE, NM 87121 30-0241540	AFFORDABLE LOW-INCOME HOUSING	NM	501(C)(3)	LINE 10			No
10706 SKY PRAIRIE ST FISHERS, IN 46038 52-1295844	SPONSORING AND GRANTING VARIOUS HUD DEVELOPMENTS FOR ELDERLY/HANDICAPPED	IN	501(C)(3)	LINE 10			No
10706 SKY PRAIRIE ST FISHERS, IN 46038 35-1867058	MANAGEMENT & OPERATION OF AFFORDABLE HOUSING	IN	501(C)(3)	LINE 10			No

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership												
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
AHEPA 63 APARTMENTS LTD 485 SOUTH AVENUE TALLMADGE, OH 44278 27-3561603	AFFORDABLE LOW-INCOME HOUSING	OH	AHEPA 63 INC	RELATED				No			No	
AHEPA 310 APARTMENTS LLLP 3656 GOVERNMENT BLVD MOBILE, AL 36693 80-0815644	AFFORDABLE LOW-INCOME HOUSING	AL	AHEPA 310 APARTMENTS-GP INC	RELATED				No			No	
OMEGA SENIOR HOUSING LIMITED DIVIDEND HOUSING ASSOCIATION LP 26700 CROCKER BOULEVARD HARRISION TOWNSHIP, MI 48045 32-0486273	AFFORDABLE LOW-INCOME HOUSING	MI	AOC SENIOT APARTMENTS INC	RELATED				No			No	
HELLENIC SENIOR LIVING OF INDIANAPOLIS LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 81-1377415	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - INDIANAPOLIS MM INC	RELATED				No			No	
HELLENIC SENIOR LIVING OF NEW ALBANY LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 81-1370579	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - NEW ALBANY MM INC	RELATED				No			No	
HELLENIC SENIOR LIVING OF ELKHART LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 82-0995335	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - ELKHART MM INC	RELATED				No			No	
HELLENIC SENIOR LIVING OF MISHAWAKA LLC 10706 SKY PRAIRIE ST FISHERS, IN 46038 82-0781936	AFFORDABLE LOW-INCOME HOUSING	IN	HELLENIC SENIOR LIVING - MISHAWAKA MM INC	RELATED				No			No	

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust									
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
AHEPA 310 APARTMENTS-GP INC 3656 GOVERNMENT BLVD MOBILE, AL 36693 30-0781299	AFFORDABLE HOUSING	AL	AHEPA 310 INC	C					No
HELLENIC MANAGEMENT INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 47-1852631	MANAGEMENT & OPERATION OF AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
HELLENIC DEVELOPMENT INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 47-1543724	DEVELOPMENT & OPERATION OF AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
HELLENIC SENIOR LIVING - INDIANAPOLIS MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 81-1289201	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
HELLENIC SENIOR LIVING - NEW ALBANY MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 81-1301171	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
HELLENIC SENIOR LIVING - ELKHART MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 82-1007165	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No
HELLENIC SENIOR LIVING-MISHAWAKA MM INC 10706 SKY PRAIRIE STREET FISHERS, IN 46038 82-0793285	AFFORDABLE HOUSING	IN	AHEPA AFFORDABLE HOUSING MANAGEMENT COMPANY INC	C					No