

EXTENDED TO AUGUST 16, 2021

Form 990-T

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

OMB No 1545-0047

2019

For calendar year 2019 or other tax year beginning OCT 1, 2019, and ending SEP 30, 2020

Go to www.irs.gov/Form990T for instructions and the latest information

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3)

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury Internal Revenue Service

Form header section including: A Check box if address changed; B Exempt under section 501(c)(3); Name of organization: CHILD AND FAMILY SERVICES OF THE UPPER PENINSULA INC; Number, street, and room or suite no: 706 CHIPPEWA SQUARE, NO. 105; City or town, state or province, country, and ZIP or foreign postal code: MARQUETTE, MI 49855; Employer identification number: 38-2171575; Unrelated business activity code: 531120

C Book value of all assets at end of year: 1,077,820; F Group exemption number; G Check organization type: [X] 501(c) corporation

H Enter the number of the organization's unrelated trades or businesses: 1; Describe the only (or first) unrelated trade or business here: UNRELATED DEBT FINANCED INCOME

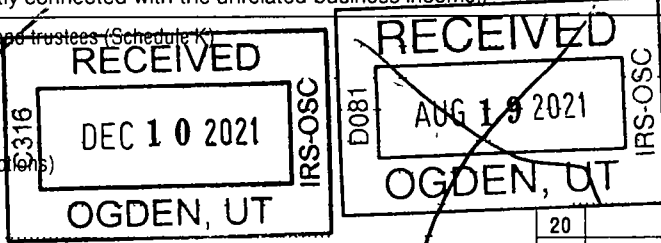
During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [X] No

The books are in care of: ORGANIZATION; Telephone number: 906-228-4050

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows 1a-13. Total Income: 18,137; Total Expenses: 19,852; Total Net: -1,715.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) (Deductions must be directly connected with the unrelated business income.)

Table with 4 columns: Line number, Description, Amount, Total. Rows 14-31. Total deductions: 0; Unrelated business taxable income before net operating loss deduction: -1,715; Unrelated business taxable income: -1,715.



SEE STATEMENT 1

SCANNED MAY 06 2022

**Part III Total Unrelated Business Taxable Income**

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	32	-1,715.
33	Amounts paid for disallowed fringes		33	
34	Charitable contributions (see instructions for limitation rules)		34	0.
35	Total unrelated business taxable income before pre 2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33	5	35	-1,715.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) <b>STMT 2</b>	2	36	0.
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	7	37	-1,715.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	8	38	1,000.
39	<b>Unrelated business taxable income</b> Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	11	39	-1,715.

**Part IV Tax Computation**

40	<b>Organizations Taxable as Corporations</b> Multiply line 39 by 21% (0.21)	▶	40	0.
41	<b>Trusts Taxable at Trust Rates</b> See instructions for tax computation. Income tax on the amount on line 39 from <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	▶	41	
42	<b>Proxy tax</b> See instructions	▶	42	
43	Alternative minimum tax (trusts only)		43	
44	<b>Tax on Noncompliant Facility Income</b> See instructions		44	
45	<b>Total</b> Add lines 42, 43, and 44 to line 40 or 41, whichever applies		45	0.

**Part V Tax and Payments**

46a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	<b>Total credits</b> Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	0.
48	Other taxes Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	48	
49	<b>Total tax</b> Add lines 47 and 48 (see instructions)	49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments A 2018 overpayment credited to 2019	51a	180.
b	2019 estimated tax payments	51b	
c	Tax deposited with Form 8868	51c	
d	Foreign organizations Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total ▶	51g	
52	<b>Total payments</b> Add lines 51a through 51g	52	180.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	53	
54	<b>Tax due.</b> If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
55	<b>Overpayment</b> If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	180.
56	Enter the amount of line 55 you want credited to 2020 estimated tax ▶ 180. Refunded	56	0.

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

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶	Yes	No
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *[Signature]* Date: 8/4/21 Title: **PRESIDENT**

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

**Paid Preparer Use Only**

Print type preparer's name: **ROBIN RAUVALA CPA** Preparer's signature: *Robin A Rauvala CPA* Date: 08/03/21 Check  if self-employed PTIN: P00070626

Firm's name ▶ **MAKELA TOUTANT HILL NARDI & KATONA PC** Firm's EIN ▶ 38-2806590

Firm's address ▶ **201 W BLUFF STREET MARQUETTE, MI 49855** Phone no (906)228-3600

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold Subtract line 6 from line 5 Enter here and in Part I, line 2	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a				Yes	No
b	Other costs (attach schedule)	4b					
5	Total Add lines 1 through 4b	5			8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**  
(see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.
(c) Total income Add totals of columns 2(a) and 2(b) Enter here and on page 1, Part I, line 6, column (A) ►		(b) Total deductions Enter here and on page 1, Part I, line 8, column (B) ► 0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
			STATEMENT 3	STATEMENT 4
(1) COMMERCIAL BUILDING		53,406.	3,862.	54,594.
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 8 x total of columns 3(a) and 3(b))
(1) 38,818.	114,307.	33.96%	18,137.	19,852.
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
			18,137.	19,852.
Total dividends-received deductions included in column 8				0.

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 8 and 11 Enter here and on page 1, Part I, line 8, column (B)

Totals 0. 0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>		Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)

Totals 0. 0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>		Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)			Enter here and on page 1, Part II, line 25

Totals 0. 0. 0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>						

Totals 0. 0. 0.

CHILD AND FAMILY SERVICES OF THE UPPER

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38-2171575

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**Part II** Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line by line basis )

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total</b> Enter here and on page 1, Part II, line 14			0.

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FORM 990-T		NET OPERATING LOSS DEDUCTION		STATEMENT	1
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
09/30/19	4,209.	0.	4,209.	4,209.	
NOL CARRYOVER AVAILABLE THIS YEAR			4,209.	4,209.	

FORM 990-T		NET OPERATING LOSS DEDUCTION		STATEMENT	2
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
12/31/16	1,348.	0.	1,348.	1,348.	
09/30/17	53.	0.	53.	53.	
09/30/18	686.	0.	686.	686.	
NOL CARRYOVER AVAILABLE THIS YEAR			2,087.	2,087.	

FORM 990-T		SCHEDULE E - DEPRECIATION DEDUCTION		STATEMENT	3
DESCRIPTION		ACTIVITY NUMBER	AMOUNT	TOTAL	
STRAIGHT-LINE DEPRECIATION			3,862.	3,862.	
	- SUBTOTAL -	1		3,862.	
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)				3,862.	

FORM 990-T		SCHEDULE E - OTHER DEDUCTIONS		STATEMENT	4
DESCRIPTION		ACTIVITY NUMBER	AMOUNT	TOTAL	
WAGES AND BENEFITS			14,313.	14,313.	
UTILITIES			4,467.	4,467.	
BUILDING SERVICES			7,965.	7,965.	
INSURANCE			1,318.	1,318.	
INTEREST EXPENSE			2,265.	2,265.	
PROPERTY TAXES			7,420.	7,420.	
REPAIRS AND MAINTENANCE			16,416.	16,416.	

CHILD AND FAMILY SERVICES OF THE UPPER P

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ADVERTISING

140.

OFFICE SUPPLIES

290.

- SUBTOTAL - 1

54,594.

TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)

54,594.