

Form 990-T

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

2016

For calendar year 2016 or other tax year beginning 07/01/16, and ending 06/30/17

Information about Form 990-T and its instructions is available at www.irs.gov/form990t.

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

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

Department of the Treasury Internal Revenue Service

A Check box if address changed

B Exempt under section

X 501(c)(3) (03)

408(e) 220(e)

408A 530(a)

529(a)

C Book value of all assets at end of year

Name of organization (Check box if name changed and see instructions)

UNITED MIGRANT OPPORTUNITY SERVICES

Print or Type

UMOS

Number, street, and room or suite no. If a P O box, see instructions

2701 S CHASE AVE

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

MILWAUKEE WI 53207

D Employer identification number (Employees' trust, see instructions)

39-1047172

E Unrelated business activity codes (See instructions)

531120 531120

F Group exemption number (See instructions)

G Check organization type: X 501(c) corporation, 501(c) trust, 401(a) trust, Other trust

H Describe the organization's primary unrelated business activity

RENT OUT PORTIONS OF THE BUILDING

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?

If "Yes," enter the name and identifying number of the parent corporation

Yes No

J The books are in care of DANIEL VIDAS

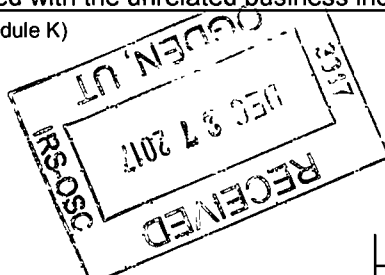
Telephone number 414-389-6000

Part I Unrelated Trade or Business Income

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows 1a-13. Total income 392,416, total expenses 362,733, net 29,683.

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

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows 14-34. Total deductions 1,000, resulting in net income of 29,683.



910

21

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here. 36 Trusts Taxable at Trust Rates. See instructions for tax computation. 37 Proxy tax. See instructions. 38 Alternative minimum tax. 39 Tax on Non-Compliant Facility Income. See instructions. 40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116). 41b Other credits (see instructions). 41c General business credit. Attach Form 3800 (see instructions). 41d Credit for prior year minimum tax (attach Form 8801 or 8827). 41e Total credits. Add lines 41a through 41d. 42 Subtract line 41e from line 40. 43 Other taxes. Check if from Form 4255, Form 8611, Form 8697, Form 8866, or Other (att sch). 44 Total tax. Add lines 42 and 43. 45a Payments. A 2015 overpayment credited to 2016. 45b 2016 estimated tax payments. 45c Tax deposited with Form 8868. 45d Foreign organizations. Tax paid or withheld at source (see instructions). 45e Backup withholding (see instructions). 45f Credit for small employer health insurance premiums (Attach Form 8941). 45g Other credits and payments. Form 2439, Form 4136, or Other. Total. 46 Total payments. Add lines 45a through 45g. 47 Estimated tax penalty (see instructions). Check if Form 2220 is attached. 48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed. 49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid. 50 Enter the amount of line 49 you want credited to 2017 estimated tax. Refunded.

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

51 At any time during the 2016 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. 52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. 53 Enter the amount of tax-exempt interest received or accrued during the tax year.

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: 12/18/17 Title: PRESIDENT/CEO. May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [] No.

Paid Preparer Use Only. Pnn/Type preparer's name: TERRI A. SCHMIDT. Preparer's signature: [Signature] Date: 12/09/17. Check self-employed if PTIN: P00037140. Firm's name: ANDREA & ORENDORFF LLP. Firm's address: 6300 76TH ST STE 200 KENOSHA, WI 53142-4018. Firm's EIN: 39-1648207. Phone no: 262-657-7716.

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

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

Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

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

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		7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
		STMT 1 (a) Straight line depreciation (attach schedule)	STMT 2 (b) Other deductions (attach schedule)		
(1) CEC RENTAL PROPERTY	314,947	18,959	149,431	163,080	87,192
(2) DOT RENTAL PROPERTY	95,396	44,152	63,305	88,365	99,537
(3) SDC RENTAL PROPERTY		15,978	27,018		42,996
(4) DVR RENTAL PROPERTY	140,971	50,512	82,496	140,971	133,008
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			
(1) 126,819	244,934	51.78%			
(2) 633,148	683,514	92.63%			
(3) 429,433	420,175	100.00%			
(4) 429,433	420,175	100.00%			
SEE STATEMENT 3 SEE STATEMENT 4				Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B).
Totals				392,416	362,733
Total dividends-received deductions included in column 8					

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 inc	6. Deductions directly connected with income in column 5
(1) N/A					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B)

Totals

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) N/A				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A)	Enter here and on page 1, Part I, line 9, column (B)	

Totals

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) N/A						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)	Enter here and on page 1, Part II, line 26		

Totals

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) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

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) N/A						
(2)						
(3)						
(4)						
Totals from Part I						
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27

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) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			

39-1047172

Federal Statements

FYE: 6/30/2017

Statement 1 - Form 990-T, Schedule E, Column 3a - Straight Line Depreciation

<u>Description</u>	<u>Deduction</u>
CEC RENTAL PROPERTY	
	18,959
TOTAL	<u>18,959</u>
DOT RENTAL PROPERTY	
	44,152
TOTAL	<u>44,152</u>
SDC RENTAL PROPERTY	
	15,978
TOTAL	<u>15,978</u>
DVR RENTAL PROPERTY	
	50,512
TOTAL	<u>50,512</u>

Statement 2 - Form 990-T, Schedule E, Column 3b - Other Deductions

<u>Description</u>	<u>Deduction</u>
CEC RENTAL PROPERTY	
INTEREST	1,991
INSURANCE	1,685
REPAIRS	270
TAXES	37,101
UTILITIES	57,430
CAM	37,103
UBIT TAXES	
ADMIN	5,886
RENTAL LEASING FEE	7,662
PURCHASED SERVICES	303
TOTAL	<u>149,431</u>
DOT RENTAL PROPERTY	
INTEREST	9,939
INSURANCE	4,486
SUPPLIES	2,414
UTILITIES	11,115
SALARIES	9,201
BENEFITS	3,260
CAM	18,410
PURCHASED SVCS	703
ADMIN	3,777
TOTAL	<u>63,305</u>
SDC RENTAL PROPERTY	
INTEREST	3,112
INSURANCE	1,261
SUPPLIES	972
TAXES	7,786

Federal Statements

Statement 2 - Form 990-T, Schedule E, Column 3b - Other Deductions (continued)

Description	Deduction
UTILITIES	\$ 2,734
CAM	9,818
ADMIN	1,335
PURCHASED SERVICES	
TOTAL	<u>27,018</u>
DVR RENTAL PROPERTY	
INTEREST	6,741
INSURANCE	6,045
SUPPLIES	2,130
TAXES	15,430
UTILITIES	13,606
SALARIES	7,910
BENEFITS	2,788
INFO TECH-DIRECT	1,898
CAM	19,941
ADMIN	4,672
PURCHASED SERVICES	1,335
TOTAL	<u>82,496</u>

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Federal Statements

FYE: 6/30/2017

Statement 3 - Form 990-T, Schedule E, Column 4 - Average Acquisition Debt

<u>Description</u>	<u>Deduction</u>
CEC RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	1,521,826
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	<u>12</u>
AVERAGE ACQUISITION DEBT	<u>126,819</u>
DOT RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	7,597,774
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	<u>12</u>
AVERAGE ACQUISITION DEBT	<u>633,148</u>
SDC RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	5,153,199
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	<u>12</u>
AVERAGE ACQUISITION DEBT	<u>429,433</u>
DVR RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	5,153,199
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	<u>12</u>
AVERAGE ACQUISITION DEBT	<u>429,433</u>

Statement 4 - Form 990-T, Schedule E, Column 5 - Average Adjusted Basis

<u>Description</u>	<u>Deduction</u>
CEC RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	254,413
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	<u>235,454</u>
	489,867
DIVIDED BY 2	<u>2</u>
AVERAGE ADJUSTED BASIS	<u>244,934</u>
DOT RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	705,590
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	<u>661,437</u>
	1,367,027
DIVIDED BY 2	<u>2</u>
AVERAGE ADJUSTED BASIS	<u>683,514</u>
SDC RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	433,734
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	<u>406,615</u>
	840,349
DIVIDED BY 2	<u>2</u>
AVERAGE ADJUSTED BASIS	<u>420,175</u>
DVR RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	433,734
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	<u>406,615</u>

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Federal Statements

FYE: 6/30/2017

Statement 4 - Form 990-T, Schedule E, Column 5 - Average Adjusted Basis (continued)

<u>Description</u>	<u>Deduction</u>
	\$ 840,349
DIVIDED BY 2	<u>2</u>
AVERAGE ADJUSTED BASIS	<u><u>420,175</u></u>