

Form 990-T

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

2017

Department of the Treasury Internal Revenue Service

For calendar year 2017 or other tax year beginning 07/01/17, and ending 06/30/18

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

A Check box if address changed
B Exempt under section 501(c)(3)
C Book value of all assets at end of year

Name of organization UNITED MIGRANT OPPORTUNITY SERVICES
UMOS
Number, street, and room or suite no 2701 S CHASE AVE
City or town, state or province, country, and ZIP or foreign postal code MILWAUKEE WI 53207

D Employer identification number 39-1047172
E Unrelated business activity codes 531120 531120

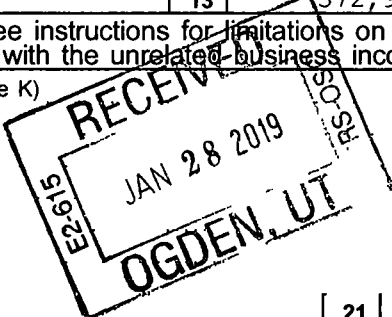
F Group exemption number
G Check organization type 501(c) corporation

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? Yes No

J The books are in care of DANIEL VIDAS Telephone number 414-389-6000

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, etc. Total income 372,926, Total expenses 331,925, Total net 41,001.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc. Total deductions 1,000, Unrelated business taxable income 41,001.



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**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here  See instructions and:

**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_

**c** Income tax on the amount on line 34 **35c**

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from  Tax rate schedule or  Schedule D (Form 1041) **36**

**37 Proxy tax.** See instructions **37**

**38 Alternative minimum tax** **38**

**39 Tax on Non-Compliant Facility Income.** See instructions **39**

**40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40**

**Part IV Tax and Payments**

**41a** Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) **41a**

**b** Other credits (see instructions) **41b**

**c** General business credit. Attach Form 3800 (see instructions) **41c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) **41d**

**e Total credits.** Add lines 41a through 41d **41e**

**42** Subtract line 41e from line 40 **42**

**43 Other taxes.** Check if from  Form 4255  Form 8611  Form 8697  Form 8866  Other (att sch) **43**

**44 Total tax.** Add lines 42 and 43 **44** 0

**45a** Payments: A 2016 overpayment credited to 2017 **45a**

**b** 2017 estimated tax payments **45b**

**c** Tax deposited with Form 8868 **45c**

**d** Foreign organizations: Tax paid or withheld at source (see instructions) **45d**

**e** Backup withholding (see instructions) **45e**

**f** Credit for small employer health insurance premiums (Attach Form 8941) **45f**

**g** Other credits and payments:  Form 2439 \_\_\_\_\_  
 Form 4136 \_\_\_\_\_  Other \_\_\_\_\_ Total **45g**

**46 Total payments.** Add lines 45a through 45g **46**

**47** Estimated tax penalty (see instructions). Check if Form 2220 is attached  **47**

**48 Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed **48**

**49 Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49**

**50** Enter the amount of line 49 you want **Credited to 2018 estimated tax** **Refunded** **50**

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

**51** At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **▶**

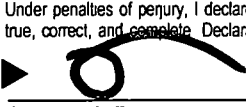
	Yes	No
		X

**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

	Yes	No
		X

**53** Enter the amount of tax-exempt interest received or accrued during the tax year **\$**

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

**Sign Here**  **1/22/19** **PRESIDENT/CEO**

Signature of officer Date Title

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

<b>Paid Preparer Use Only</b>	Pnn/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TERRI A. SCHMIDT	TERRI A. SCHMIDT	12/05/18		P00037140
	Firm's name <b>▶</b>	Firm's EIN <b>▶</b>			
	ANDREA & ORENDORFF LLP	39-1648207			
	Firm's address <b>▶</b>	Phone no			
	6300 76TH ST STE 200 KENOSHA, WI 53142-4018	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	<b>Cost of goods sold.</b> 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	<b>Total.</b> 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>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ▶

**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		
		STMT 1 (a) Straight line depreciation (attach schedule)	STMT 2 (b) Other deductions (attach schedule)	
(1) CEC RENTAL PROPERTY	304,792	18,958	157,270	
(2) DOT RENTAL PROPERTY	96,827	44,152	77,710	
(3) DVR RENTAL PROPERTY	142,831	50,512	93,102	
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) 111,807	225,975	49.48%	150,811	87,198
(2) 558,199	639,361	87.31%	84,540	106,398
(3) 378,599	393,056	96.32%	137,575	138,329
(4)		%		
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).
<b>Totals</b>			372,926	331,925
<b>Total dividends-received deductions</b> 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 income	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)						
<b>Totals from Part I</b> ▶						
<b>Totals, Part II (lines 1-5)</b> ▶	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)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 ▶			

39-1047172

**Federal Statements**

FYE: 6/30/2018

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

<u>Description</u>	<u>Deduction</u>
CEC RENTAL PROPERTY	
	18,958
TOTAL	<u>18,958</u>
DOT RENTAL PROPERTY	
	44,152
TOTAL	<u>44,152</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	2,566
INSURANCE	1,973
REPAIRS	278
TAXES	29,344
UTILITIES	56,576
CAM	40,393
UBIT TAXES	
ADMIN	16,021
RENTAL LEASING FEE	7,662
PURCHASED SERVICES	2,457
TOTAL	<u>157,270</u>
DOT RENTAL PROPERTY	
INTEREST	12,809
INSURANCE	5,253
SUPPLIES	2,040
UTILITIES	12,100
SALARIES	9,349
BENEFITS	3,661
CAM	20,267
PURCHASED SVCS	1,137
ADMIN	11,078
INFO TECH-DIRECT	16
TOTAL	<u>77,710</u>
DVR RENTAL PROPERTY	
INTEREST	8,688
INSURANCE	7,078
SUPPLIES	2,428
TAXES	12,916
UTILITIES	13,892
SALARIES	6,365
BENEFITS	2,514

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**Federal Statements**

FYE: 6/30/2018

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

Description	Deduction
INFO TECH-DIRECT	\$ 1,549
CAM	21,708
ADMIN	13,056
PURCHASED SERVICES	2,908
TOTAL	<u>93,102</u>

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

Description	Deduction
CEC RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	1,341,681
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	<u>12</u>
AVERAGE ACQUISITION DEBT	<u>111,807</u>
DOT RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	6,698,391
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	<u>12</u>
AVERAGE ACQUISITION DEBT	<u>558,199</u>
DVR RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	4,543,191
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	<u>12</u>
AVERAGE ACQUISITION DEBT	<u>378,599</u>

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

Description	Deduction
CEC RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	235,454
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	<u>216,496</u>
	451,950
DIVIDED BY 2	<u>2</u>
AVERAGE ADJUSTED BASIS	<u>225,975</u>
DOT RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	661,437
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	<u>617,285</u>
	1,278,722
DIVIDED BY 2	<u>2</u>
AVERAGE ADJUSTED BASIS	<u>639,361</u>
DVR RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	406,615
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	<u>379,497</u>
	786,112
DIVIDED BY 2	<u>2</u>

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# Federal Statements

FYE: 6/30/2018

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

<u>Description</u>	<u>Deduction</u>
AVERAGE ADJUSTED BASIS	\$ <u>393,056</u>