

2004

Form **990-T**

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

**2019**

For calendar year 2019 or other tax year beginning 07/01/19, and ending 06/30/20

Go to [www.irs.gov/Form990T](http://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  
501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

A  Check box if address changed

B Exempt under section  
 501(c)(3)  
 408(e)  
 408A  
 529(a)

Name of organization (  Check box if name changed and see instructions )  
**UNITED MIGRANT OPPORTUNITY SERVICES**  
 Print **UMOS**  
 or  
 Type  
 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 code (See instructions)  
**531120**

C Book value of all assets at end of year  
**16,770,987**

F Group exemption number (See instructions) ▶

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

H Enter the number of the organization's unrelated trades or businesses ▶ **1** Describe the only (or first) unrelated trade or business here  
 ▶ **RENT OUT PORTIONS OF THE BUILDING** If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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

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

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnership and S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7	189,686	CGDEN UTAH 22,036
8 Interest, annuities, royalties, and rents from controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions, attach schedule)	12		
13 Total. Combine lines 3 through 12	13	189,686	167,650 22,036

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JUL 23 2021

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

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	
20 Depreciation (attach Form 4562)	20	
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	21b 0
22 Depletion	22	
23 Contributions to deferred compensation plans	23	
24 Employee benefit programs	24	
25 Excess exempt expenses (Schedule I)	25	
26 Excess readership costs (Schedule J)	26	
27 Other deductions (attach schedule)	27	
28 Total deductions. Add lines 14 through 27	28	
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29	22,036
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	
31 Unrelated business taxable income Subtract line 30 from line 29	31	22,036

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Total Unrelated Business Taxable Income

Table with 2 columns: Line number and Amount. Lines 32-39. Line 32: 22,036. Line 35: 22,036. Line 36: 22,036. Line 38: 1,000. Line 39: 0.

Tax Computation

Table with 2 columns: Line number and Amount. Lines 40-45. Line 45: 0.

Tax and Payments

Table with 2 columns: Line number and Amount. Lines 46a-56. Line 49: 0. Line 54: 0. Line 56: 0.

Statements Regarding Certain Activities and Other Information (see instructions)

Table with 2 columns: Question and Yes/No. Questions 57, 58, 59.

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.

Preparer information section including Name (MIKE S HEDDEN), Date (02/15/21), Title (PRESIDENT/CEO), Firm's name (ANDREA & ORENDORFF LLP), and Firm's EIN (39-1648207).

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

**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		
		STMT 1 (a) Straight line depreciation (attach schedule)	STMT 2 (b) Other deductions (attach schedule)	
(1) CEC RENTAL PROPERTY	166,624	234	101,403	
(2) DOT RENTAL PROPERTY	99,753	44,152	73,796	
(3) DVR RENTAL PROPERTY	146,785	50,512	74,378	
(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) 59,764	206,783	28.90%	48,154	29,373
(2) 298,376	552,678	53.99%	53,857	63,680
(3) 202,374	338,819	59.73%	87,675	74,597
(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>			189,686	167,650
<b>Total dividends-received deductions included in column 8</b>				

**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 25

**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)						
<b>Totals (carry to Part II, line (5))</b>						

**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 26

**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			

FYE: 6/30/2020

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

Description	Deduction
CEC RENTAL PROPERTY	234
TOTAL	<u>234</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**

Description	Deduction
CEC RENTAL PROPERTY	
INTEREST	1,383
INSURANCE	10,611
ADMIN	13,868
CAM	41,585
PURCHASED SERVICES	3,526
RENTAL LEASING FEE	7,662
CEC WRITEOFF	22,768
TOTAL	<u>101,403</u>
DOT RENTAL PROPERTY	
INTEREST	6,907
INSURANCE	5,246
SUPPLIES	696
UTILITIES	12,271
ADMIN	10,723
BENEFITS	3,134
BLDG OCCUPANCY	13
CAM	20,634
COMMON OFFICE	1
INFO TECH-DIRECT	2
PURCHASED SERVICES	5,208
SALARIES	8,961
TOTAL	<u>73,796</u>
DVR RENTAL PROPERTY	
INTEREST	4,684
INSURANCE	5,723
SUPPLIES	352
TAXES	10,041
UTILITIES	6,577
ADMIN	11,355
BENEFITS	2,791
CAM	22,349

**Federal Statements**

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

Description	Deduction
INFO TECH-DIRECT	\$ 1,004
PURCHASED SERVICES	1,586
SALARIES	7,903
BUILDING/OCCUPANCY	13
<b>TOTAL</b>	<b>74,378</b>

**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	717,168
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	12
AVERAGE ACQUISITION DEBT	59,764
DOT RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	3,580,512
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	12
AVERAGE ACQUISITION DEBT	298,376
DVR RENTAL PROPERTY	
SUM OF DEBT OUTSTANDING AT FIRST OF EACH MONTH	2,428,488
DIVIDED BY TOTAL NUMBER OF MONTHS PROPERTY HELD	12
AVERAGE ACQUISITION DEBT	202,374

**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	206,899
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	206,666
	413,565
DIVIDED BY 2	2
AVERAGE ADJUSTED BASIS	206,783
DOT RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	573,132
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	532,223
	1,105,355
DIVIDED BY 2	2
AVERAGE ADJUSTED BASIS	552,678
DVR RENTAL PROPERTY	
ADJUSTED BASIS ON FIRST DAY PROPERTY WAS HELD	352,379
ADJUSTED BASIS ON LAST DAY PROPERTY WAS HELD	325,258
	677,637
DIVIDED BY 2	2

39-1047172

**Federal Statements**

FYE: 6/30/2020

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

<u>Description</u>	<u>Deduction</u>
AVERAGE ADJUSTED BASIS	\$ <u>338,819</u>