

Form 990-T

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

OMB No 1545-0687

For calendar year 2017 or other tax year beginning DEC 1, 2017, and ending NOV 30, 2018

2017

Department of the Treasury Internal Revenue Service

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

Part I: Name of organization (FAMILY FORUM, INC.), Number, street, and room or suite no. (1507 TOWER AVE., NO. 312), City or town, state or province, country, and ZIP or foreign postal code (SUPERIOR, WI 54880). Includes fields for address change, exemption type, and group exemption number.

Part II: Book value of all assets at end of year (1,493,831), Group exemption number, and Check organization type (501(c) corporation).

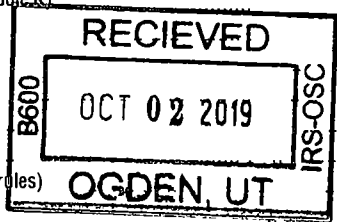
Part III: Describe the organization's primary unrelated business activity. Includes questions about subsidiary status and parent corporation.

Part IV: The books are in care of (JEANNE MYER) Telephone number (715-392-9896)

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Gross profit, Capital gain net income, Net gain (loss), and Total. Total income is 3,217.

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: (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees; Salaries and wages; Repairs and maintenance; Bad debts; Interest; Taxes and licenses; Charitable contributions; Depreciation; Less depreciation claimed; Depletion; Contributions to deferred compensation plans; Employee benefit programs; Excess exempt expenses; Excess readership costs; Other deductions; Total deductions (0); Unrelated business taxable income before net operating loss deduction (3,217); Net operating loss deduction; Unrelated business taxable income before specific deduction (3,217); Specific deduction (1,000); Unrelated business taxable income (2,217).



SCANNED OCT 29 2019

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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 **44** 35c 454.
 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 **44** 40 454.

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 41c
 d Credit for prior year minimum tax (attach Form 8801 or 8827) 41d
 e Total credits. Add lines 41a through 41d **46** 41e
 42 Subtract line 41e from line 40 **48** 42 454.
 43 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) 43
 44 Total tax. Add lines 42 and 43 **48** 44 454.
 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 3,856. Other _____ Total **8** 45g **X3,856.**
 46 Total payments. Add lines 45a through 45g **51** 46 3,856.
 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 **55** 49 3,402.
 50 Enter the amount of line 49 you want Credited to 2018 estimated tax Refunded **55** 50 3,402.

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
 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
 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: Signature of officer: *Jana Lynn* Date: 19-25-19 Title: EXECUTIVE DIRECTOR
 May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only: Print/Type preparer's name: MICHAEL J PETERSON, CPA; Preparer's signature: MICHAEL J PETERSON, CPA; Date: 07/09/19; Check if self-employed; PTIN: P01833529; Firm's name: WIPFLI LLP; Firm's EIN: 39-0758449; Firm's address: 1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812; Phone no.: 218.722.4705

Credit for Federal Tax Paid on Fuels

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/Form4136 for instructions and the latest information.

2017
Attachment
Sequence No **23**

Name (as shown on your income tax return) FAMILY FORUM, INC.	Taxpayer identification number 39-1354038
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Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline Note: CRN is credit reference number

(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use	\$ 183	} 21072	\$ 3,856.18	362
b Use on a farm for farming purposes	183			
c Other nontaxable use (see Caution above line 1)	7 183			
d Exported	184			411

2 Nontaxable Use of Aviation Gasoline

(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)	\$ 15		\$	354
b Other nontaxable use (see Caution above line 1)	193			324
c Exported	194			412
d LUST tax on aviation fuels used in foreign trade	001			433

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye

Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here

(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use	\$ 243	}	\$	360
b Use on a farm for farming purposes	243			
c Use in trains	243			
d Use in certain intercity and local buses (see Caution above line 1)	17			350
e Exported	244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye

Exception. If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here

(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use taxed at \$ 244	\$ 243	}	\$	346
b Use on a farm for farming purposes	243			
c Use in certain intercity and local buses (see Caution above line 1)	17			
d Exported	244			414
e Nontaxable use taxed at \$ 044	043			377
f Nontaxable use taxed at \$ 219	218			369

For Paperwork Reduction Act Notice, see the separate instructions

5 Kerosene Used in Aviation (see Caution above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 244		\$ 200		\$	417
b Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 219		175			355
c Nontaxable use (other than use by state or local government) taxed at \$ 244		243			346
d Nontaxable use (other than use by state or local government) taxed at \$ 219		218			369
e LUST tax on aviation fuels used in foreign trade		001			433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$ 243		\$	360
b Use in certain intercity and local buses	17			350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$ 243	}	\$	346
b Sales from a blocked pump	243			
c Use in certain intercity and local buses	17			

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade) taxed at \$ 219		\$ 175		\$	355
b Use in commercial aviation (other than foreign trade) taxed at \$ 244		200			417
c Nonexempt use in noncommercial aviation		025			418
d Other nontaxable uses taxed at \$ 244		243			346
e Other nontaxable uses taxed at \$ 219		218			369
f LUST tax on aviation fuels used in foreign trade		001			433

9 Reserved for future use

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Biodiesel's mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$ 1 00		\$	388
b Agri-biodiesel mixtures	\$ 1 00			390
c Renewable diesel mixtures	\$ 1 00			307

11 Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions)

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)		\$ 183		\$	419
b "P Series" fuels		183			420
c Compressed natural gas (CNG) (see instructions)		183			421
d Liquefied hydrogen		183			422
e Fischer-Tropsch process liquid fuel from coal (including peat)		243			423
f Liquid fuel derived from biomass		243			424
g Liquefied natural gas (LNG) (see instructions)		243			425
h Liquefied gas derived from biomass		183			435

12 Alternative Fuel Credit

Registration No. ►

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)	\$ 50		\$	426
b "P Series" fuels	50			427
c Compressed natural gas (CNG) (see instructions)	50			428
d Liquefied hydrogen	50			429
e Fischer-Tropsch process liquid fuel from coal (including peat)	50			430
f Liquid fuel derived from biomass	50			431
g Liquefied natural gas (LNG) (see instructions)	50			432
h Liquefied gas derived from biomass	50			436
i Compressed gas derived from biomass	50			437

13 Registered Credit Card Issuers

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$ 243		\$	360
b Kerosene sold for the exclusive use of a state or local government	243			346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$ 219	218			369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$ 197		\$	309
b Exported		198			306

15 Diesel-Water Fuel Emulsion Blending

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ 046		\$	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$ 001	\$ 001		\$	415
b Exported dyed kerosene	001			416

17 Total income tax credit claimed. Add lines 1 through 16, column (d) Enter here and on Form 1040, line 72, Form 1120, Schedule J, line 19b, Form 1120S, line 23c, Form 1041, line 24g, or the proper line of other returns ►	17	\$	3,856.18	
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FORM 990-T

OTHER INCOME

STATEMENT 1

DESCRIPTION

AMOUNT

QUALIFIED TRANSPORTATION FRINGE

3,217.

TOTAL TO FORM 990-T, PAGE 1, LINE 12

3,217.

FORM 990-T

LINE 35C TAX COMPUTATION

STATEMENT 2

1.	TAXABLE INCOME		2,217
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .		2,217
3.	LINE 1 LESS LINE 2		0
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .		0
5.	LINE 3 LESS LINE 4		0
6.	INCOME SUBJECT TO 34% TAX RATE		0
7.	INCOME SUBJECT TO 35% TAX RATE		0
8.	15 PERCENT OF LINE 2		333
9.	25 PERCENT OF LINE 4		0
10.	34 PERCENT OF LINE 6		0
11.	35 PERCENT OF LINE 7		0
12.	ADDITIONAL 5% SURTAX		0
13.	ADDITIONAL 3% SURTAX		0
14.	TOTAL INCOME TAX		<u>333</u>
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017		<u>466</u>
		DAYS	
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017	31	28
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018	334	426
18.	TOTAL TAX PRORATED	<u>365</u>	<u>454</u>

WIPFLI^{LLP}
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September 25, 2019

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074

RE: Family Forum
39-1354038
Notice: CP161
Form 990 – November 30, 2018

Dear Representative,

The above-named organization received a notice dated September 9, 2019. The notice assesses a failure-to-pay 990-T tax due and penalty totaling \$475.55. The organization filed a 990-T to report disqualified transportation benefits and claim a refund for fuel tax paid (Form 4136). Based on the notice received it appears the IRS is not recognizing amount claimed on the Form 4136. We have reattached the 990-T and 4136 for your records. After reviewing we believe there should be a refund due to the organization of \$3,402.

Should you have any questions or need more information, please call me at 218.208.0776

Sincerely,



Michael Peterson, Senior Manager

Enclosures
CC Lynn Nollet, Family Forum