

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

OMB No 1545-0687

## 2015

For calendar year 2015 or other tax year beginning **07/01/15**, and ending **06/30/16**

Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t)

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

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

Department of the Treasury  
Internal Revenue Service

**A**  Check box if address changed

**B** Exempt under section

501(c)(3)  220(e)  530(a)

408(e)  408A  529(a)

**Print** Name of organization (  Check box if name changed and see instructions )  
**or** **Type** Number, street, and room or suite no. If a P O box, see instructions

**BOOTHEEL AREA INDEPENDENT LIVING SERVICES, INC**  
**P O BOX 326**

City or town state or province country, and ZIP or foreign postal code  
**KENNETT MO 63857**

**D** Employer identification number (Employees' trust, see instructions)  
**43-1761666**

**E** Unrelated business activity codes (See instructions)

**C** Book value of all assets at end of year  
**24,210,740**

**F** Group exemption number (See instructions) ▶

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

**H** Describe the organization's primary unrelated business activity

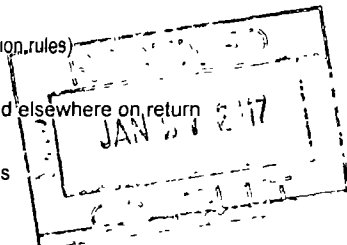
**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter the name and identifying number of the parent corporation  Yes  No

**J** The books are in care of **DIANA WARD** Telephone number ▶ **573-888-0002**

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 ▶		<b>1c</b>		
2	Cost of goods sold (Schedule A, line 7)	<b>2</b>		
3	Gross profit Subtract line 2 from line 1c	<b>3</b>		
4a	Capital gain net income (attach Schedule D)	<b>4a</b>		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
c	Capital loss deduction for trusts	<b>4c</b>		
5	Income (loss) from partnerships and S corporations (attach statement)	<b>5</b>		
6	Rent income (Schedule C)	<b>6</b>		
7	Unrelated debt-financed income (Schedule E)	<b>7</b>		
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	<b>8</b>		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
10	Exploited exempt activity income (Schedule I)	<b>10</b>		
11	Advertising income (Schedule J)	<b>11</b>		
12	Other income (See instructions, attach schedule)	<b>12</b>		
13	<b>Total.</b> Combine lines 3 through 12	<b>13</b>	0	0

**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)

14	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
15	Salaries and wages	<b>15</b>	
16	Repairs and maintenance	<b>16</b>	
17	Bad debts	<b>17</b>	
18	Interest (attach schedule)	<b>18</b>	
19	Taxes and licenses	<b>19</b>	
20	Charitable contributions (See instructions for limitation rules)	<b>20</b>	
21	Depreciation (attach Form 4562)	<b>21</b>	
22	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b> 0
23	Depletion	<b>23</b>	
24	Contributions to deferred compensation plans	<b>24</b>	
25	Employee benefit programs	<b>25</b>	
26	Excess exempt expenses (Schedule I)	<b>26</b>	
27	Excess readership costs (Schedule J)	<b>27</b>	
28	Other deductions (attach schedule)	<b>28</b>	
29	<b>Total deductions</b> Add lines 14 through 28	<b>29</b>	
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	<b>30</b>	
31	Net operating loss deduction (limited to the amount on line 30)	<b>31</b>	
32	Unrelated business taxable income before specific deduction Subtract line 31 from line 30	<b>32</b>	
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	<b>33</b>	
34	<b>Unrelated business taxable income</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>	0



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

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 40a
b Other credits (see instructions) 40b
c General business credit. Attach Form 3800 (see instructions) 40c
d Credit for prior year minimum tax (attach Form 8801 or 8827) 40d
e Total credits. Add lines 40a through 40d 40e
41 Subtract line 40e from line 39 41
42 Other taxes Check if from [ ] Form 4255 [ ] Form 8611 [ ] Form 8697 [ ] Form 8866 [ ] Other (att. sch) 42
43 Total tax. Add lines 41 and 42 43 0
44a Payments. A 2014 overpayment credited to 2015 44a
b 2015 estimated tax payments 44b
c Tax deposited with Form 8868 44c
d Foreign organizations Tax paid or withheld at source (see instructions) 44d
e Backup withholding (see instructions) 44e
f Credit for small employer health insurance premiums (Attach Form 8941) 44f
g Other credits and payments [ ] Form 2439 [ ] Form 4136 [ ] Other Total 44g
45 Total payments. Add lines 44a through 44g 45
46 Estimated tax penalty (see instructions) Check if Form 2220 is attached [ ] 46
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed 47
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid 48
49 Enter the amount of line 48 you want. Credited to 2016 estimated tax [ ] Refunded 49

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

1 At any time during the 2015 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 [X] No
2 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 [X] No
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ [ ] Yes [ ] No

Schedule A - Cost of Goods Sold. Enter method of inventory valuation

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

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] EXECUTIVE DIRECTOR
Signature of officer Date Title
May the IRS discuss this return with the preparer shown below (see instructions)? [ ] Yes [X] No

Paid Preparer Use Only
Print/Type preparer's name: JEFFREY STRODER
Preparer's signature: JEFFREY STRODER
Date: 01/10/17
Check [ ] if self-employed PTIN: P00573001
Firm's name: BEUSSINK, HEY & ROE, P.C.
Firm's EIN: 43-1533894
Firm's address: 16 SOUTH SILVER SPRINGS ROAD
Phone no: 573-334-4988
CAPE GIRARDEAU, MO 63703

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

(see instructions)

Table for Schedule C with columns: 1 Description of property, 2 Rent received or accrued (a) From personal property, (b) From real and personal property, 3(a) Deductions directly connected with the income, (b) Total deductions. Includes a Total row and a (c) Total income instruction.

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

Table for Schedule E with columns: 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, (b) Other deductions, 4 Amount of average acquisition debt, 5 Average adjusted basis, 6 Column 4 divided by column 5, 7 Gross income reportable, 8 Allocable deductions. Includes a Totals row and a Total dividends-received deductions instruction.

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

Table for Schedule F with columns: 1 Name of controlled organization, 2 Employer identification number, 3 Net unrelated income (loss), 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, 7 Taxable Income, 8 Net unrelated income (loss), 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. Includes a Totals row and instructions for adding columns.

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

Table with 5 columns: 1 Description of income, 2 Amount of income, 3 Deductions directly connected, 4 Set-asides, 5 Total deductions and set-asides. Includes rows (1) N/A, (2), (3), (4) and a Totals row.

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

Table with 7 columns: 1 Description of exploited activity, 2 Gross unrelated business income, 3 Expenses directly connected, 4 Net income (loss), 5 Gross income, 6 Expenses attributable, 7 Excess exempt expenses. Includes rows (1) N/A, (2), (3), (4) and a Totals row.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss), 5 Circulation income, 6 Readership costs, 7 Excess readership costs. Includes rows (1) N/A, (2), (3), (4) and a Totals row.

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)

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss), 5 Circulation income, 6 Readership costs, 7 Excess readership costs. Includes rows (1) N/A, (2), (3), (4) and a Totals from Part I row.

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

Table with 4 columns: 1 Name, 2 Title, 3 Percent of time devoted to business, 4 Compensation attributable to unrelated business. Includes rows (1) N/A, (2), (3), (4) and a Total row.

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2015

Attachment Sequence No 179

Department of the Treasury Internal Revenue Service (99)

Attach to your tax return. Information about Form 4562 and its separate instructions is at www.irs.gov/form4562

Name(s) shown on return BOOTHEEL AREA INDEPENDENT LIVING SERVICES, INC Identifying number 43-1761666

Business or activity to which this form relates INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

Table with 13 rows for Part I. Line 1: 500,000; Line 3: 2,000,000; Line 13: 13.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

Table with 3 rows for Part II. Line 16: 152,067

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

Table with 2 rows for Part III Section A. Line 17: 1,552

Section B—Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) and 9 rows (19a-i) for Section B. Includes property types like 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year, Residential rental, and Nonresidential real property.

Section C—Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

Table with 5 columns and 3 rows (20a-c) for Section C. Includes Class life 12-year and 40-year.

Part IV Summary (See instructions)

Table with 3 rows for Part IV. Line 21: 10,840; Line 22: 164,459; Line 23: 23.

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A—Depreciation and Other Information (Caution. See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 26 Property used more than 50% in a qualified business use 27 Property used 50% or less in a qualified business use 28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

42 Amortization of costs that begins during your 2015 tax year (see instructions) 43 Amortization of costs that began before your 2015 tax year 44 Total Add amounts in column (f) See the instructions for where to report