

Form 990-T

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

OMB No 1545-0887

2017

For calendar year 2017 or other tax year beginning and ending

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

Department of the Treasury Internal Revenue Service

A Check box if address changed

Name of organization (Check box if name changed and see instructions.) COMMUNITY LEGAL SERVICES OF MID-FLORIDA INC.

D Employer identification number (Employees' trust, see instructions) 59-1156260

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

Print or Type

Number, street, and room or suite no. If a P.O. box, see instructions. 444 SEABREEZE BLVD, STE 150, NO. 300 City or town, state or province, country, and ZIP or foreign postal code DAYTONA BEACH, FL 32118-3972

E Unrelated business activity codes (See instructions) 531120 531120

C Book value of all assets at end of year 8,486,266.

F Group exemption number (See instructions.) G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

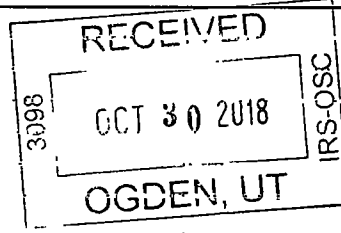
H Describe the organization's primary unrelated business activity. RENTAL OF DEBT-FINANCED REAL PROPERTY

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.

J The books are in care of LINDA TRUITT Telephone number 386-255-6573

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows 1a-13 showing gross receipts, cost of goods sold, and total income of 24,404 and expenses of 55,172 resulting in a net of -30,768.

Table with 4 columns: Part II Deductions Not Taken Elsewhere, (A) Income, (B) Expenses, (C) Net. Rows 14-34 showing various deductions and resulting net income of -30,768.



SCANNED DEC 14 2018

ORIGINAL

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** 0.

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** 0.

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 **41e**

42 Subtract line 41e from line 40 **42** 0.

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 **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** 0.

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **▶** **49** 0.

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
<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

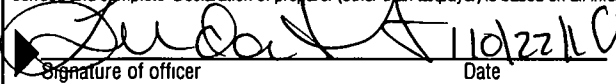
52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.

<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	-------------------------------------

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

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

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.

 **CONTROLLER**
Signature of officer Date Title

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

Paid Preparer Use Only

Print/Type preparer's name: **JAMES A. HALLERAN** Preparer's signature: **JAMES A. HALLERAN** Date: **09/26/18** Check if self-employed PTIN: **P00005496**

Firm's name **▶ JAMES MOORE & CO., P.L.** Firm's EIN **▶ 59-3204548**

Firm's address **▶ 121 EXECUTIVE CIR DAYTONA BEACH, FL 32114-1180** Phone no. **386-257-4100**

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

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					Yes	No
4a Additional section 263A costs (attach schedule)	4a						
b Other costs (attach schedule)	4b		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?				
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)
(2)
(3)
(4)

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(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)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 0.

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0.

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		
		(a) Straight line depreciation (attach schedule) STATEMENT 2	(b) Other deductions (attach schedule) STATEMENT 3	
(1) ORLANDO OFFICE BUILDING	26,883.	8,650.	52,126.	
(2)				
(3)				
(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) 217,462.	239,542.	90.78 %	24,404.	55,172.
(2)		%		
(3)		%		
(4)		%		
Totals			24,404.	55,172.
Total dividends-received deductions included in column 8				0.

Enter here and on page 1, Part I, line 7, column (A) 24,404.
 Enter here and on page 1, Part I, line 7, column (B) 55,172.

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)					
(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			0.	0.	

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)				
(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		0.	0.	

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)						
(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		0.	0.	0.		

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)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

COMMUNITY LEGAL SERVICES OF MID-FLORIDA

Form 990-T (2017) INC.

59-1156260

Page 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)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0. <small>Enter here and on page 1, Part I, line 11, col (A)</small>	0. <small>Enter here and on page 1, Part I, line 11, col (B)</small>				0. <small>Enter here and on page 1, Part II, line 27</small>

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)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2017)

FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/04	81,832.	0.	81,832.	81,832.
12/31/05	1,492.	0.	1,492.	1,492.
12/31/06	57,144.	0.	57,144.	57,144.
12/31/07	83,582.	0.	83,582.	83,582.
12/31/08	97,218.	0.	97,218.	97,218.
12/31/09	31,969.	0.	31,969.	31,969.
12/31/10	119,069.	0.	119,069.	119,069.
12/31/11	104,963.	0.	104,963.	104,963.
12/31/12	133,653.	0.	133,653.	133,653.
12/31/13	98,177.	0.	98,177.	98,177.
12/31/14	23,522.	0.	23,522.	23,522.
12/31/15	10,092.	0.	10,092.	10,092.
12/31/16	56,226.	0.	56,226.	56,226.
NOL CARRYOVER AVAILABLE THIS YEAR			898,939.	898,939.

FORM 990-T

SCHEDULE E - DEPRECIATION DEDUCTION

STATEMENT 2

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION EXPENSE		8,650.	
- SUBTOTAL -	2		8,650.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)			8,650.

FORM 990-T

SCHEDULE E - OTHER DEDUCTIONS

STATEMENT 3

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
INTEREST		17,115.	
UTILITIES		13,730.	
JANITORIAL		7,072.	
SPACE REPAIRS		4,463.	
OTHER SPACE EXPENSES		9,380.	
OTHER OFFICE EXPENSES		317.	
TEMP SERVICES FOR REPAIR		49.	
- SUBTOTAL -	2		52,126.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)			52,126.