

Form **990-T**

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

OMB No 1545-0687

## 2016

For calendar year 2016 or other tax year beginning \_\_\_\_\_, 2016, and ending \_\_\_\_\_, 20\_\_

Department of the Treasury  
Internal Revenue Service

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

<input checked="" type="checkbox"/> 501(C)(3)	<input type="checkbox"/> 220(e)
<input type="checkbox"/> 408(e)	<input type="checkbox"/> 530(a)
<input type="checkbox"/> 408A	<input type="checkbox"/> 529(a)

Name of organization (  Check box if name changed and see instructions )  
**Big Brothers Big Sisters of SWLA, Inc.**

Number, street, and room or suite no. If a P O box, see instructions  
**4135 Common Street**

City or town, state or province, country, and ZIP or foreign postal code  
**Lake Charles, LA 70607**

D Employer identification number (Employees' trust, see instructions)  
**72-1009565**

E Unrelated business activity codes (See instructions)  
**624100**

C Book value of all assets at end of year  
**871,959**

F Group exemption number (See instructions) ▶

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

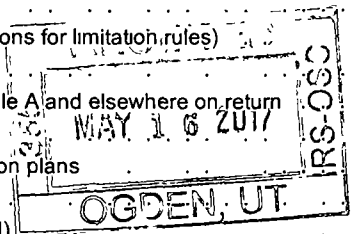
H Describe the organization's primary unrelated business activity ▶ **Pull Tab - Bingo Session**

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

J The books are in care of ▶ **Heather Hohensee** Telephone number ▶ **(337) 478-5437**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales <b>820,743</b>			
b	Less returns and allowances			
c Balance ▶		<b>820,743</b>		
2	Cost of goods sold (Schedule A, line 7)	<b>595,482</b>		
3	Gross profit Subtract line 2 from line 1c	<b>225,261</b>		<b>225,261</b>
4a	Capital gain net income (attach Schedule D)			
4b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
4c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corporations (attach statement)			
6	Rent income (Schedule C)			
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (See instructions; attach schedule)			
13	Total. Combine lines 3 through 12	<b>225,261</b>		<b>225,261</b>

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)		
15	Salaries and wages		<b>30,827</b>
16	Repairs and maintenance		
17	Bad debts		
18	Interest (attach schedule)		
19	Taxes and licenses		<b>7,859</b>
20	Charitable contributions (See instructions for limitation rules)		
21	Depreciation (attach Form 4562)		
22	Less depreciation claimed on Schedule A and elsewhere on return		
23	Depletion		
24	Contributions to deferred compensation plans		
25	Employee benefit programs		
26	Excess exempt expenses (Schedule I)		
27	Excess readership costs (Schedule J)		
28	Other deductions (attach schedule)		
29	Total deductions. Add lines 14 through 28		<b>75,191</b>
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13.		<b>111,384</b>
31	Net operating loss deduction (limited to the amount on line 30)		
32	Unrelated business taxable income before specific deduction Subtract line 31 from line 30		<b>111,384</b>
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		<b>1,000</b>
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		<b>110,384</b>



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**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order). (1) \$ _____ (2) \$ _____ (3) \$ _____		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) . . . . . \$ _____ (2) Additional 3% tax (not more than \$100,000) . . . . . \$ _____		
<b>c</b> Income tax on the amount on line 34 . . . . .	<b>35c</b>	<b>26,300</b>
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . .	<b>36</b>	
<b>37 Proxy tax.</b> See instructions . . . . .	<b>37</b>	
<b>38 Alternative minimum tax . . . . .</b>	<b>38</b>	
<b>39 Tax on Non-Compliant Facility Income.</b> See instructions . . . . .	<b>39</b>	
<b>40 Total.</b> Add lines 37, 38 and 39 to line 35c or 36, whichever applies . . . . .	<b>40</b>	<b>26,300</b>

**Part IV Tax and Payments**

<b>41a</b> Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) . . . . .	<b>41a</b>	
<b>b</b> Other credits (see instructions) . . . . .	<b>41b</b>	
<b>c</b> General business credit. Attach Form 3800 (see instructions) . . . . .	<b>41c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) . . . . .	<b>41d</b>	
<b>e Total credits.</b> Add lines 41a through 41d . . . . .	<b>41e</b>	
<b>42</b> Subtract line 41e from line 40 . . . . .	<b>42</b>	<b>26,300</b>
<b>43</b> Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>43</b>	
<b>44 Total tax.</b> Add lines 42 and 43 . . . . .	<b>44</b>	<b>26,300</b>
<b>45a</b> Payments. A 2015 overpayment credited to 2016 . . . . .	<b>45a</b>	
<b>b</b> 2016 estimated tax payments . . . . .	<b>45b</b>	<b>31,728</b>
<b>c</b> Tax deposited with Form 8868 . . . . .	<b>45c</b>	
<b>d</b> Foreign organizations' Tax paid or withheld at source (see instructions) . . . . .	<b>45d</b>	
<b>e</b> Backup withholding (see instructions) . . . . .	<b>45e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941) . . . . .	<b>45f</b>	
<b>g</b> Other credits and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total ▶	<b>45g</b>	
<b>46 Total payments.</b> Add lines 45a through 45g. . . . .	<b>46</b>	<b>31,728</b>
<b>47</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . <input type="checkbox"/>	<b>47</b>	
<b>48 Tax due.</b> If line 46 is less than the total of lines 44 and 47, enter amount owed . . . . .	<b>48</b>	
<b>49 Overpayment.</b> If line 46 is larger than the total of lines 44 and 47, enter amount overpaid . . . . .	<b>49</b>	<b>5,428</b>
<b>50</b> Enter the amount of line 49 you want: Credited to 2017 estimated tax ▶ <b>5,428</b> Refunded ▶	<b>50</b>	

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

<b>51</b> At any time during the 2016 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
<b>52</b> 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.		X
<b>53</b> 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** ▶ Steven M DeRouen 15/9/17 ▶ **Executive Director**

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>	Pnnl/Type preparer's name <b>Steven M DeRouen</b>	Preparer's signature <b>Steven M DeRouen</b>	Date <b>05-05-2017</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01050140</b>
	Firm's name ▶ <b>Steven M DeRouen &amp; Associates</b>	Firm's EIN ▶ <b>80-0488055</b>			
	Firm's address ▶ <b>P O Box 4265 Lake Charles LA 70606</b>	Phone no <b>337-513-4915</b>			

**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	595,482	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 . . . . .	7	595,482
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 section 263A costs (attach schedule) . . . . .	4a					
b	Other costs (attach schedule) . . . . .	4b					
5	Total. Add lines 1 through 4b . . . . .	5	595,482				X

**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		
(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	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶		(b) Total deductions. 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	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(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)		%		
(2)		%		
(3)		%		
(4)		%		
Totals . . . . . ▶			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions 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)					
(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)				
(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)						
(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)						
(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)						
(2)						
(3)						
(4)						
<b>Totals from Part I</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
<b>Totals, Part II (lines 1-5)</b> . . . . . ▶						

**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)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b> . . . . . ▶			

# Depreciation and Amortization

(Including Information on Listed Property)

**2016**

Attachment  
Sequence No. **179**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

▶ Attach to your tax return.  
▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Big Brothers Big Sisters of SWLA

Business or activity to which this form relates  
FORM 990 - 1

Identifying number  
72-1009565

**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

1	Maximum amount (see instructions)		1
2	Total cost of section 179 property placed in service (see instructions)		2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)		3
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-		4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions		5
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8
9	Tentative deduction. Enter the smaller of line 5 or line 8		9
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562		10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 ▶	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)		14
15	Property subject to section 168(f)(1) election		15
16	Other depreciation (including ACRS)		16 <span style="float: right;">17,776</span>

**Part III MACRS Depreciation (Don't include listed property.) (See instructions)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016		17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions)**

21	Listed property. Enter amount from line 28		21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions		22 <span style="float: right;">17,776</span>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

**Federal Supporting Statements**

**2016 PG01**

Name(s) as shown on return

FEIN

**Big Brothers Big Sisters of SWLA, Inc.**

**72-1009565**

**990-T - Part II - Line 28  
Other Deductions**

Statement #9

<u>Description</u>	<u>Amount</u>
Insurance	\$1,521
Security	\$2,557
Rent	\$27,060
Bank Fees	\$2,828
Supplies	\$41,225
<b>Total</b>	<u><u>\$75,191</u></u>

FOR YOUR RECORDS ONLY

**Form 990 - Schedule D - Part VI - Line 1e  
Investments - Other**

**PG01  
Statement #D1e**

<u>Description of Investment</u>	<u>Cost/basis (Investment)</u>	<u>Cost/basis (Other)</u>	<u>Depr</u>	<u>Book Value</u>
Donated Interest in Timeshare	<u>0</u>	<u>14,500</u>	<u>0</u>	<u>14,500</u>
<b>Total</b>	<u><u>0</u></u>	<u><u>14,500</u></u>	<u><u>0</u></u>	<u><u>14,500</u></u>