	Form	990-T	E	Exempt Organ					ax Returr	ո	OMB No 1545-0687		
	,	٠	ľ	(and proxy tax under section 6033(e)) For calendar year 2018 or other tax year beginning JUL 1, 2018 and ending JUN 30, 2019 2018									
			For cal	► Go to www.urs.gov/Form990T for instructions and the latest information 10 p.b.									
		tment of the Treasury at Revenue Service	▶						ation (46)	6	Open to Public Inspection for 501(c)(3) Organizations Only		
	ΑL	Check box if	ID Emplo	pyer identification number loyees' trust, see									
		address changed	instru	ctions)									
		kempt under section		GAP MINISTR							6-0999503		
] 501(c)(3 0] 408(e)	or Type	Number, street, and room 2861 N. FLO	nstructions)								
	\vdash]408(e)220(e)]408A530(a)		City or town, state or prov						4			
		529(a)		TUCSON AZ	85705-91	397				611	519		
	C Boo	ok value of all assets	·	F Group exemption numb G Check organization type tion's unrelated trades or b	per (See instruction	15.)				14			
	are	5,265,4	63.	G Check organization type	E ► X 501(0	c) cor	ooration	501(c) trust	401(a) trust	Other trust		
			-		_		2	Describe	the only (or first) ur	related			
				EE STATEMENT					complete Parts I-V				
	dog	scribo the first in the bl	lank spa	ice at the end of the previou	us sentenco, compl	oto Pa	arts I an	d II, complete a Schedule	M for each addition	nal trado	or		
	$\overline{}$	siness, then complete								1			
				oration a subsidiary in an a	- · · · · ·	paro	nt subs	idiary controlled group?	▶ L	Ye	s X No		
				tifying number of the paren	t corporation -			Talanh	one number 🕨 5	20-	877_8077		
				de or Business Inc	ome			(A) Income	(B) Expense		(C) Net		
	ч	Gross receipts or sale						(, , , ,	(-/		(0,7.0)		
		Less returns and allov			c Balance	•	10						
		Cost of goods sold (S		A, line 7)		-	2						
	3	Gross profit Subtract	line 2 fr	rom line 1c			3						
	4 a	Capital gain net incom	ne (attac	h Schedule D)			4a						
	b	Net gain (loss) (Form	4797, P	Part II, line 17) (attach Form	4797)		4b	-220,797.			-220,797.		
		Capital loss deduction					4c						
		• •		ship or an S corporation (at	ttach statement)		5						
		Rent income (Schedu		(O-11-1-5)			6	21,296.	21,9	5.4	-658.		
SCANNED		Unrelated debt-finance		· ·			7 8	21,290,	21,9	54.	-030+		
' <u>`</u>				and rents from a controlled on 501(c)(7), (9), or (17) or			<u> </u>						
Z		Exploited exempt activ			ryamzanon (Scheu	ule (a)	10						
而		Advertising income (S	-	•			11/						
O		Other income (See ins		•			12						
=	13	Total. Combine lines	3 throu	igh 12			13	-199,501.	21,9	54.	-221,455.		
=	Pa	rt II Deductio	ns No	ot Taken Elsewher	e (See instruction	ons fo	or limita	ations on deductions)					
				utions, deductions must		necte	d with						
8		•	icers, di	rectors, and trustees (Sche	dule (K)		- []	RECEIVE	<u></u>	14			
2021	15	Salaries and wages		/			ြမ			15	<u> </u>		
2	16	Repairs and mainten	ance				B106	JUN 2 2 2020		16			
	17 18	Bad debts Interest (attach sche	dulo) (c	on instructions			199	2 2020	' 1 91	17			
	19	Taxes and licenses	uuie) (S	ee instructions)			1 -		1421	19			
	20		ons (Se	e instructions for limitation	rules)			OGDEN, UT	- 7	20			
	21	Depreciation (attach			,			21					
	22			Schedule A and elsewher	e on return			22a		22b			
	23	Depletion								23			
	24	Contributions to defe		mpensation plans						24			
	25	Employee benefit pro								25			
	26	Excess exempt exper								26			
	27	Excess readership co		· ·						27			
	28	Other deductions (att								28	0.		
	29 30	Total deductions Ad		14 through 28 ncome before not operating	a loca doduction S	uhtrar	rt line 1	0 from line 10		29 30	-221,455.		
	31 /	,		loss arising in tax years bet						31	201,100		
	32	•	_	ncome Subtract line 31 fro	-	Ju1100	۱. _۲ ۱, <u>د</u> ۱	(200 man denona)	24	32	-221,455.		
				work Reduction Act Notice					T	_v	Form 990-T (2018)		
							1						
15	220	610 759078	3 21	734	2018.050	91	GAI	MINISTRIES	S		217342		

Form 990-		86-09	<u>99503</u>	1		Page 2
Part I	II Total Unrelated Business Taxable Income					
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instruction	ns)	33			0.
34	Amounts paid for disallowed fringes		34			
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)		35			
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of					
	lines 33 and 34		36			
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	33	137		1,0	00.
38	Unrelated business taxable income Subtract line 37 from line 36. If line 37 is greater than line 36,	•••	17		<u> </u>	
-	enter the smaller of zero or line 36		88			0.
Part I	V Tax Computation		1401			
39	Organizations Taxable as Corporations Multiply line 38 by 21% (0.21)	>	39			0.
40	Trusts Taxable at Trust Rates See instructions for tax computation. Income tax on the amount on line 38 fr	_	 " 			
70	Tax rate schedule or Schedule D (Form 1041)	oiii	40			
41	Proxy tax See instructions		40			
41	·		41			
42	Alternative minimum tax (trusts only)		42			
43	Tax on Noncompliant Facility Income See instructions		43		_	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	·····	44			0.
Part \		· • — —				
	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) 45a		-			
b	Other credits (see instructions) 45b		-			
C	General business credit Attach Form 3800 45c		_			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)		_}\ \ \			
е	Total credits Add lines 45a through 45d		45e			
46	Subtract line 45e from line 44		46			0.
47	Other taxes Check if from. Form 4255 Form 8611 Form 8697 Form 8866 Ot	her (attach schedule)	47			
48	Total tax Add lines 46 and 47 (see instructions)		48			0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2		49			0.
50 a	Payments A 2017 overpayment credited to 2018 50a					
b	2018 estimated tax payments 50b		7			
	Tax deposited with Form 8868 50c		7			
	Foreign organizations Tax paid or withheld at source (see instructions) 50d		1			
	Backup withholding (see instructions) 50e	-	7			
	Credit for small employer health insurance premiums (attach Form 8941) 50f		1			
	Other credits, adjustments, and payments Form 2439		⊣			
y	Form 4136 Other Total > 50g					
51	Total payments. Add lines 50a through 50g	 	51			
			52			
52 52	Estimated tax penalty (see instructions) Check if Form 2220 is attached	_	53			
53	Tax due If line 51 is less than the total of lines 48, 49, and 52, enter amount owed		 			
54	Overpayment If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	Defueded	54			
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax	Refunded >	55			
Part \						
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other aut	-			Yes	No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to					
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign cou	ntry				
	here					X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to,	a foreign trust?				X
	If "Yes," see instructions for other forms the organization may have to file.					
58	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, an correct and pomplete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knill.		owledge and	belief it is	true	
Sign	Confect and sumprise declaration of prepare (other main taxpayer) is based on an information of which prepare has any king	_	May the IRS	discuss the	roturn	with
Here	6/10/20 PRESIDENT		he preparer			VILLE
	Signature of bothcer Date / Title		nstructions)?	[,] X Ye	s 🗀	No
	PHOUType preparer's name Preparer's signature Date	Check	if PTIN			
ם ב: -	KELLY L. MELTZER, KELLY L. MELTZER,	self- employed				
Paid	LD2 D2 D6/10/2			0633	511	
Prepa	Curio como DENCHEI ETCCHMAN DC	Firm's EIN		-068		9
Use C	1985 E. RIVER ROAD, SUITE 201					<u> </u>
	Firm's address TUCSON, AZ 85718	Phone no	520-3	21-4	600	
923711 01		13110 110			000 00 T	(0010

Schedule A - Cost of Good	Sold. Enter	method of invento	ory \	valuation N/A					
1 Inventory at beginning of year	1	0.		Inventory at end of year	r		6	1	0.
2 Purchases	2	· · · · · · · · ·		Cost of goods sold Su		line 6			
3 Cost of labor	3			from line 5 Enter here	and in I	Part I,			
4a Additional section 263A costs			line 2						
(attach schedule)	4a		8	Do the rules of section	263A (with respect to		Ye	s No
b Other costs (attach schedule)	4b			property produced or a	cquired	d for resale) apply to			
5 Total Add lines 1 through 4b	5			the organization?					
Schedule C - Rent Income (see instructions)	From Real	Property and	Pe	rsonal Property	Leas	ed With Real Pro	pe	rty)	
1 Description of property	<u> </u>					1			
(1)									
(2)		· · · · · · · · · · · · · · · · · · ·							
(3)									
(4)									
	2 Rent receiv	ed or accrued							
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%	than	of rent for per	rsona	sonal property (if the percenta I property exceeds 50% or if sed on profit or income)	ige	3(a)Deductions directly columns 2(a) a		nected with the incom o) (attach schedule)	e in
(1)									
(2)									
(3)									
(4)									
Total	0.	Total			0.				
(c) Total income Add totals of columns a here and on page 1, Part I, line 6, column	. ,	ter -			0.	(b) Total deductions Enter here and on page 1 Part I, line 6, column (B)	•		0.
Schedule E - Unrelated Deb	t-Financed	Income (see in	nstru	uctions)		·•			
				2 Gross income from		3 Deductions directly con to debt-finance			
1 Description of debt-fir	anced property			or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)		(b) Other deducti (attach schedul	e)
					S	TATEMENT 4		TATEMENT	
(1) ORACLE ROAD REAL	ESTATE			42,414.		11,071	•	32,	<u>653.</u>
(2)								·	
(3)							\bot		
(4)							_		
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	e adjusted basis allocable to inced property h schedule)	(6 Column 4 divided by column 5		7 Gross income reportable (column 2 x column 6)		8 Allocable dedu (column 6 x total of 3(a) and 3(b)	columns
(1) 527,106.	1	,049,822.		50.21%		21,296	•	21,	954.
(2)				%		· -			
(3)		-		%			7		
(4)			•	%					
STATEMENT 2	STAT	EMENT 3				inter here and on page 1 Part I line 7, column (A)		Enter here and on p Part I line 7 colum	
Totals				▶		21,296		21,	95 <u>4.</u>
Total dividends-received deductions in	cluded in columi	18				>			0.
								Form 990 -	-T (2018)

1 Name of controlled organizat	ء ا	—									
	of controlled organization 2 Employer identification number		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)							<u> </u>				
(4)							<u> </u>				
Nonexempt Controlled Organi		т-									
7 Taxable Income	8 Net unrelated incor (see instruction		9 Total o	of specified paya made	nents	10 Part of colur in the controlli gross				ductions directly connected i income in column 10	
(1)											
(2)						<u>.</u>					
(3)											
(4)	<u> </u>										
						Add colun Enter here and line 8		1 Part i	Enter h	id columns 6 and 11 lere and on page 1 Part I line 8, column (B)	
Totals					>			0.	- 	0	
Schedule G - Investme (see insti		Section	501(c)(7	7), (9), or	(17) Or	ganization	1				
	ription of income			2 Amount of	income	3 Deductio directly conne (attach sched	cted	4. Set-	asides chedule)	5 Total deductions and set-asides (col 3 plus col 4)	
(1)						farracti scribo				(coi 3 pius coi 4)	
(2)											
(3)										 	
(4)	· · · · · · · · · · · · · · · · · · ·					 -					
(4)	 			Enter here and Part I line 9 co						Enter here and on page Part I, line 9 column (B)	
Totals			•		٥.					0	
Schedule I - Exploited (see instru		y Income	, Other	Than Ac		ng Income	•			······································	
1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expe directly co with prod of unrel business	nnected luction lated	4 Net incomfrom unrelated business (cominus colum gain, comput through	trade or olumn 2 n 3) If a e cols 5	5 Gross inco from activity is not unrelat business inco	that ted	6 Exp attribut colur	able to	7 Excess exempt expenses (column 6 minus column 5 but not more than column 4)	
(1)											
(2)	1				 †						
(3)											
(4)	1										
	Enter here and on page 1, Part I, line 10, col (A)	Enter here page 1, line 10, c	Part I,		·····					Enter here and on page 1, Part II line 26	
Totals -	0.		0.	_						0	
Schedule J - Advertisi											
Part I Income From	Periodicals Rep	orted on	a Con	solidated	Basis						
1 Name of periodical	2 Gross advertising income		Direct tising costs	or (loss) (c col 3) if a g		5 Circulat	lion	6 Reade		7 Excess readership costs (column 6 minus column 5 but not more	
/4\				cols 5 ti	rough 7	ļ				than column 4)	
(1)				-							
(2)				-							
(3)				4							
(4)				 -						· -	
						1					

%

%

Total Enter here and on page 1, Part II, line 14

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) 4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 7 Excess readership costs (column 6 minus column 5 but not more than column 4) 2 Gross 6 Readership costs 5 Circulation 3 Direct advertising income 1 Name of periodical advertising costs (1) (2) (3) (4) Totals from Part I Ō. Ο. Enter here and Enter here and on Enter here and on page 1 Part I, line 11, col (B) on page 1, Part II line 27 0 0 0. Totals, Part II (lines 1-5) Schedule K - Compensation of Officers, Directors, and Trustees (see instructions) 3 Percent of 4 Compensation attributable to unrelated business time devoted to business 2 Title 1 Name (1) % (2) %

Form 990-T (2018)

0.

(3)

(4)

1

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY

STATEMENT

DEBT-FINANCED RENTAL INCOME AUTO GARAGE

TO FORM 990-T, PAGE 1

FORM 990-T	SCHEDULE E - UNRELATED DEBT-F AVERAGE ACQUISITION		STATEMENT 2
DESCRIPTION OF ORACLE ROAD REBEGINNING FIRST BEGINNING SECO	ST MONTH	ACTIVITY NUMBER	AMOUNT OF OUTSTANDING DEBT 743,543. 740,757.
BEGINNING SECTOR BEGINNING THIS BEGINNING FOUR BEGINNING SIXTERS BEGINNING SEVER BEGINNING EIGHT BEGINNING TENTERS BEGINNING TENTERS BEGINNING TWEET BEGINNING TWEET	RD MONTH RTH MONTH PH MONTH PH MONTH ENTH MONTH HTH MONTH PH MONTH PH MONTH PH MONTH PH MONTH PH MONTH		740,737. 737,959. 735,151. 732,333.
TOTAL OF ALL NUMBER OF MONT			3,689,743.
AVERAGE AQUIS	ITION DEBT		527,106.
TOTALS TO FORM	990-T, SCHEDULE E, COLUMN 4		

FORM 990-T SCHEDULE E - UNRELATE AVERAGE ADJUS		O INCOME	STATEMENT	3
DESCRIPTION OF DEBT-FINANCED PROPERTY	Y	ACTIVITY NUMBER	ť	
ORACLE ROAD REAL ESTATE		1	AMOUNT	
AVERAGE ADJUSTED BASIS OF PROPERTY LA	1,055,358.			
AVERAGE ADJUSTED BASIS OF PROPERTY FO	OR THE YEAR		1,049,82	22.
TOTAL TO FORM 990-T, SCHEDULE E, COLU	UMN 5			
FORM 990-T SCHEDULE E - DEPRI	ECIATION DEDUCT	ION	STATEMENT	4
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL	
DEPRECIATION - SUBTOTA	AL - 1	11,071.	11,0	71.
TOTAL OF FORM 990-T, SCHEDULE E, COLU	UMN 3(A)		11,0	71.
FORM 990-T SCHEDULE E - O	THER DEDUCTIONS		STATEMENT	5
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL	
INTEREST REAL ESTATE TAXES		21,512. 10,316. 825.		
INSURANCE - SUBTOTA	AL - 1	023.	32,6	53.
TOTAL OF FORM 990-T, SCHEDULE E, COL	UMN 3(B)		32,6	53.

SCHEDULE M (Form 990-T)

Unrelated Business Taxable Income for Unrelated Trade or Business

OMB No 1545-0687

ENTITY

2018

1

For calendar year 2018 or other tax year beginning $\,\,$ JUL $\,\,$ 1 , $\,\,$ 2018 $\,\,$ and ending $\,\,$ JUN $\,\,$ 30 , $\,\,$ 2019 ► Go to www.irs.gov/Form990T for instructions and the latest information. Department of the Treasury Internal Revenue Service (99) Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3)

501(c)(3) Organizations Only

Name of the organization Employer identification number 86-0999503 GAP MINISTRIES 811000 Unrelated business activity code (see instructions) ► AUTO GARAGE Describe the unrelated trade or business Part I Unrelated Trade or Business Income (C) Net (A) Income (B) Expenses 171,115. 1a Gross receipts or sales 171,115 b Less returns and allowances c Balance ▶ 1c 133,724. 37,391. 2 Cost of goods sold (Schedule A, line 7) 37,391. 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 Income (loss) from a partnership or an S corporation (attach 5 statement) Rent income (Schedule C) 6 Unrelated debt-financed income (Schedule E) 7 Interest, annuities, royalties, and rents from a controlled organization (Schedule F) 8 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) Exploited exempt activity income (Schedule I) 10 11 Advertising income (Schedule J) 11 Other income (See instructions, attach schedule) 12 37,391. 37,391.

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)	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	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)		
22	Less depreciation claimed on Schedule A and elsewhere on return 22a	22b	_
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule) SEE STATEMEN	IT 6 28	84,126.
29	Total deductions. Add lines 14 through 28	29	84,126.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	-46,735.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	31	
32	Unrelated business taxable income Subtract line 31 from line 30	32	-46,735.

Total Combine lines 3 through 12

Schedule M (Form 990-T) 2018

F 000 T (8040)						•	Door
Form 990-T (2018) GAP MINIS	TRIES				86-099	9503	Page 3
Schedule A - Cost of Good	s Sold. Enter	method of inven	tory valuation N/A	· · · · · · · · · · · · · · · · · · ·			
1 Inventory at beginning of year	11		6 Inventory at end of year	ir		6	
2 Purchases	2	57,267.	7 Cost of goods sold S	ubtract li	ne 6		
3 Cost of labor	3	76,457.					
4a Additional section 263A costs			line 2		1	7	133,724.
(attach schedule)	4a		8 Do the rules of section	263A (v	vith respect to		Yes No
b Other costs (attach schedule)	4b		property produced or a	acquired	for resale) apply to		
5 Total Add lines 1 through 4b	5	133,724.	the organization?				X
Schedule C - Rent Income (see instructions)	(From Real	Property and	d Personal Property	Lease	ed With Real Pro	perty)
1 Description of property							
(1)					.		
(2)							
(3)							
(4)	•						
	2 Rent receiv	red or accrued					
(a) From personal property (if the per rent for personal property is mor 10% but not more than 50%	e than	` 'of rent for p	and personal property (if the percent personal property exceeds 50% or if at is based on profit or income)	age	3(a) Deductions directl columns 2(a) a		ed with the income in trach schedule)
(1)		1	•				
(2)							
(3)		<u> </u>					
(4)							
Total	0.	Total	· · · · · · · · · · · · · · · · · · ·	0.			
(c) Total income Add totals of columns here and on page 1, Part I, line 6, column		nter		0.	(b) Total deductions Enter here and on page 1 Part I, line 6 column (B)	•	0.
Schedule E - Unrelated Del		Income (see	instructions)		<u> </u>		
		,	2 Gross income from		3 Deductions directly co- to debt-finan		
1 Description of debt-fi	nanced property		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)	of or debt-fina	e adjusted basis allocable to anced property h schedule)	6 Column 4 divided by column 5		7 Gross income reportable (column 2 x column 6)		8 Allocable deductions olumn 6 x total of columns 3(a) and 3(b))
(1)			%				
(2)			%			I	
(3)			%				
(4)			%				
					nter here and on page 1 Part I line 7 column (A)		nter here and on page 1, art I, line 7, column (B)

0.

0.

0.

Totals

Total dividends-received deductions included in column 8

FORM 990-T (M) OTHER DEDUCTIONS	STATEMENT 6
DESCRIPTION	AMOUNT
SELLING, GENERAL AND ADMINISTRATIVE	84,126.
TOTAL TO SCHEDULE M, PART II, LINE 28	84,126.