

Form **990EZ**
Department of the Treasury
Internal Revenue Service

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150
2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

- B** Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
TWILIGHT COURTS INC

Number and street (or P O box, if mail is not delivered to street address) Room/suite
PO BOX 311

City or town, state or province, country, and ZIP or foreign postal code
SILVERTON, OR 97381

D Employer identification number
93-0561974

E Telephone number
(503) 873-2424

F Group Exemption Number

G Accounting Method Cash Accrual Other (specify) _____

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: N/A

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(4) (insert no) 4947(a)(1) or 527

K Form of organization Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 158,590

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

	1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21																							
Revenue	1	Contributions, gifts, grants, and similar amounts received																																																	
	2	Program service revenue including government fees and contracts																									157,782																								
	3	Membership dues and assessments																																																	
	4	Investment income																									5																								
	5a	Gross amount from sale of assets other than inventory										5a																																							
	b	Less cost or other basis and sales expenses										5b	0																																						
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)																									5c																								
	6	Gaming and fundraising events																																																	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)										6a																																							
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)										6b	0																																						
c	Less direct expenses from gaming and fundraising events										6c	0																																							
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																									6d																									
7a	Gross sales of inventory, less returns and allowances										7a																																								
b	Less cost of goods sold										7b	0																																							
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)																									7c																									
8	Other revenue (describe in Schedule O)																									8	803																								
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																									9	158,590																								
Expenses	10	Grants and similar amounts paid (list in Schedule O)																																																	
	11	Benefits paid to or for members																																																	
	12	Salaries, other compensation, and employee benefits																									21,759																								
	13	Professional fees and other payments to independent contractors																									10,838																								
	14	Occupancy, rent, utilities, and maintenance																									70,187																								
	15	Printing, publications, postage, and shipping																																																	
	16	Other expenses (describe in Schedule O)																									12,467																								
17	Total expenses. Add lines 10 through 16																									17	115,251																								
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)																									18	43,339																							
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																									19	80,572																							
	20	Other changes in net assets or fund balances (explain in Schedule O)																									20																								
	21	Net assets or fund balances at end of year Combine lines 18 through 20																									21	123,911																							

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	12,974	22	63,125
23 Land and buildings	61,533	23	56,466
24 Other assets (describe in Schedule O)	18,048	24	19,270
25 Total assets	92,555	25	138,861
26 Total liabilities (describe in Schedule O).	11,983	26	14,950
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	80,572	27	123,911

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

What is the organization's primary exempt purpose?

LOW INCOME ELDERLY HOUSING

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28

See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here

28a

29

(Grants \$) If this amount includes foreign grants, check here

29a

30

(Grants \$) If this amount includes foreign grants, check here

30a

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a) **▶**

32

115,250

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
TERRY THOMAS President	5 00	0		
DORIS ROBINSON MANAGER	20 00	8,933		
ROBIN KUHN Secretary	0	0		
SANDY STANFORD Treasurer	5 00	0		
ALAN MICKELSON MEMBER	0	0		
WARD FREDERICK Vice President	0	0		

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

Table with columns for question number, question text, and Yes/No columns. Rows include 33, 34, 35a, 35b, 35c, 36, 37a, 37b, 38a, 38b, 39a, 39b, 40a, 40b, 40c, 40d, 40e, 41, 42a.

42a The organization's books are in care of SANDRA SANFORD Telephone no (503) 873-6158 Located at PO BOX 311 SILVERTON, OR ZIP + 4 97381

Table with columns for question number, question text, and Yes/No columns. Rows include 42b, 42c.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43

Table with columns for question number, question text, and Yes/No columns. Rows include 44a, 44b, 44c, 44d, 45a, 45b.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

Table with 2 columns: Yes, No. Row 46: No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

Table with 2 columns: Yes, No. Row 47: Yes

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

Table with 2 columns: Yes, No. Row 48: No

49a Did the organization make any transfers to an exempt non-charitable related organization?

Table with 2 columns: Yes, No. Row 49a: No

b If "Yes," was the related organization a section 527 organization?

Table with 2 columns: Yes, No. Row 49b: No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1: DORIS ROBINSON, 20.00, 19,983, 0, 0.

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Row 1: LARRY THOMAS, REPAIRS, 3,089. Row 2: RON DUDA, LAWN MAINTENANCE, 7,200.

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? NOTE. All section 501(c)(3) organizations must attach a completed Schedule A

Yes 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 officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer: TERRY THOMAS President, Date: 2019-09-26

Paid Preparer Use Only: Print/Type preparer's name: CHARLES G PATTEE, Preparer's signature, Date, Check self-employed, PTIN: P00046951, Firm's name: CHARLES G PATTEE PC, Firm's EIN: 93-1117852, Firm's address: 422 MCCLAIN ST, SILVERTON, OR 97381, Phone no: (503) 873-4043

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Additional Data

Software ID: 18007218

Software Version: 2018v3.1

EIN: 93-0561974

Name: TWILIGHT COURTS INC

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 PROVIDE HOUSING TO LOW AND MODERATE INCOME ELDERLY PERSONS - 30 ONE BEDROOM UNITS (Grants \$ 115,250) <p style="text-align: right;">If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	28a	

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018**Open to Public Inspection**

Department of the Treasury

Name of the organization
TWILIGHT COURTS INC

Employer identification number

93-0561974

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 1	LAUNDRY MACHINE \$803

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1002	Office Expenses \$914

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1009	Depreciation \$5067

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1012	Insurance \$6396

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1	STATE TAXES \$90

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1	TENANT SECURITY DEPOSITS - Beginning \$5831 TENANT SECURITY DEPOSITS - Ending \$6814

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 2	PREPAID EXPENSES - Beginning \$1975 PREPAID EXPENSES - Ending \$1711

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 3	RESTRICTED DEPOSITS - Beginning \$10242 RESTRICTED DEPOSITS - Ending \$10245

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 4	PROP MGMNT DEP - Beginning \$0 PROP MGMNT DEP - Ending \$500

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$5120 Accounts Payable and Accrued Expenses - Ending \$4599

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1	ACCRUED PAYROLL & TAXES - Beginning \$1031 ACCRUED PAYROLL & TAXES - Ending \$3535

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 2	TENANT SECURITY DEPOSITS - Beginning \$5831 TENANT SECURITY DEPOSITS - Ending \$6814

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 3	ROUNDING - Beginning \$1 ROUNDING - Ending \$2