

Amended Return - Section 512(a)(7) Repeal

Form 990-T

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No 1545-0087

For calendar year 2017 or other tax year beginning JUL 1, 2017 and ending JUN 30, 2018

2017

Department of the Treasury Internal Revenue Service

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

Form header section including: A Check box if address changed; B Exempt under section 501(c)(3); Name of organization: LEGAL AID SOCIETY OF SAN DIEGO; Address: 110 S. EUCLID AVENUE, SAN DIEGO, CA 92114; D Employer identification number: 95-1869806; E Unrelated business activity codes: 531190

C Book value of all assets at end of year: 9,926,469; F Group exemption number; G Check organization type: [X] 501(c) corporation

H Describe the organization's primary unrelated business activity: SEE STATEMENT 1

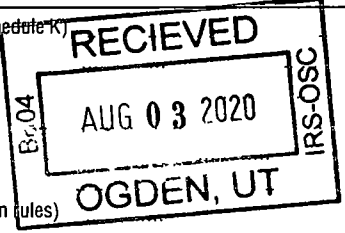
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? Yes [X] No

J The books are in care of: SERGIO VALENZUELA Telephone number: (619) 471-2617

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales; 2 Cost of goods sold; 3 Gross profit; 4a Capital gain net income; 7 Unrelated debt-financed income (114,957); 13 Total (114,957 / 74,030 / 40,927)

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions)

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers; 19 Taxes and licenses (4,003); 28 Other deductions (SEE STATEMENT 3); 29 Total deductions (3,000); 30 Unrelated business taxable income before net operating loss deduction (33,924); 34 Unrelated business taxable income (32,924)



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LEGAL AID SOCIETY OF SAN DIEGO

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Part III	Tax Computation		
35	Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> 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		
	SEE STATEMENT 4	35c	5,919.
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	5,919.

Part IV	Tax and Payments		
41a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a	
41b	Other credits (see instructions)	41b	
41c	General business credit. Attach Form 3800	41c	
41d	Credit for prior year minimum tax (attach Form 8801 or 8827)	41d	
41e	Total credits. Add lines 41a through 41d	41e	
42	Subtract line 41e from line 40	42	5,919.
43	Other taxes. Check if from: Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	43	
44	Total tax. Add lines 42 and 43	44	5,919.
45a	Payments: A 2016 overpayment credited to 2017	45a	6,827.
45b	2017 estimated tax payments	45b	
45c	Tax deposited with Form 8868	45c	8,100.
45d	Foreign organizations: Tax paid or withheld at source (see instructions)	45d	
45e	Backup withholding (see instructions)	45e	
45f	Credit for small employer health insurance premiums (Attach Form 8941)	45f	
45g	Other credits and payments: Form 2439 _____ Form 4136 _____ Other _____ Total	45g	
46	Total payments. Add lines 45a through 45g	46	14,927.
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	
49	Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49	9,008.
50	Enter the amount of line 49 you want: Credited to 2018 estimated tax 3,738. Refunded	50	5,270.

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

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.				
	<i>Patricia J. Mayer</i> Signature of officer	7/13/20 Date	CHIEF FISCAL OFFICER Title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	PATRICIA J. MAYER	<i>Patricia J. Mayer</i>	07/02/2020	<input type="checkbox"/>	P00188643
	Firm's name ▶ MOSS ADAMS LLP	Firm's EIN ▶ 91-0189318			
Firm's address ▶ 4747 EXECUTIVE DR SUITE 1300 SAN DIEGO, CA 92121			Phone no. 858-627-1400		

May the IRS discuss this return with the preparer shown below (see instructions)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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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				
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?		Yes No
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)	(b) Other deductions (attach schedule)
		STATEMENT 5	
		STATEMENT 6	
(1) BUILDING	192,429.	18,789.	105,131.
(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)
STATEMENT 7		STATEMENT 8	
(1) 2,016,495.	3,375,310.	59.74 %	114,957.
(2)		%	
(3)		%	
(4)		%	
Totals		▶	114,957.
Total dividends-received deductions included in column 8		▶	74,030.
		▶	0.

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

		Exempt Controlled Organizations			
1. Name 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)					
(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.
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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)	Enter here and on page 1, Part I, line 11, col (A) 0.	Enter here and on page 1, Part I, line 11, col (B). 0.				Enter here and on page 1, Part II, line 27 0.

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.

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LEGAL AID SOCIETY OF SAN DIEGO

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FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT 1
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RENTAL OF PROPERTY

TO FORM 990-T, PAGE 1

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FOOTNOTES

STATEMENT 2

THIS AMENDED RETURN IS BEING FILED DUE TO THE REPEAL OF SECTION 512(A)(7).

FORM 990T LINE 12 - AS ORIGINALLY FILED	26,639.
FORM 990T LINE 12 - AS AMENDED	0.
FORM 990T LINE 34 - AS ORIGINALLY FILED	59,563.
FORM 990T LINE 34 - AS AMENDED	32,924.
FORM 990T LINE 40 - AS ORIGINALLY FILED	11,189.
FORM 990T LINE 40 - AS AMENDED	5,919.
FORM 990T LINE 49 - AS ORIGINALLY FILED	3,738.
FORM 990T LINE 49 - AS AMENDED	9,008.

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FORM 990-T

OTHER DEDUCTIONS

STATEMENT 3

DESCRIPTION

AMOUNT

ACCOUNTING FEES

3,000.

TOTAL TO FORM 990-T, PAGE 1, LINE 28

3,000.

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FORM 990-T	LINE 35C TAX COMPUTATION	STATEMENT 4
1.	TAXABLE INCOME	32,924
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .	32,924
3.	LINE 1 LESS LINE 2	0
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .	0
5.	LINE 3 LESS LINE 4	0
6.	INCOME SUBJECT TO 34% TAX RATE	0
7.	INCOME SUBJECT TO 35% TAX RATE	0
8.	15 PERCENT OF LINE 2	4,939
9.	25 PERCENT OF LINE 4	0
10.	34 PERCENT OF LINE 6	0
11.	35 PERCENT OF LINE 7	0
12.	ADDITIONAL 5% SURTAX	0
13.	ADDITIONAL 3% SURTAX	0
14.	TOTAL INCOME TAX	<u>4,939</u>
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017	<u>6,914</u>
	DAYS	
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017 184	2,490
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018 181	3,429
18.	TOTAL TAX PRORATED	<u>5,919</u>

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FORM 990-T SCHEDULE E - DEPRECIATION DEDUCTION STATEMENT 5

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
STRAIGHT LINE DEPRECIATION		18,789.	
- SUBTOTAL -	1		18,789.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)			18,789.

FORM 990-T SCHEDULE E - OTHER DEDUCTIONS STATEMENT 6

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
PROPERTY TAXES		27,877.	
UTILITIES		7,414.	
INSURANCE		3,699.	
REPAIRS		1,886.	
INTEREST EXPENSE		28,512.	
OTHER EXPENSE		35,743.	
- SUBTOTAL -	1		105,131.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)			105,131.

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FORM 990-T

AVERAGE ACQUISITION DEBT ON OR
ALLOCABLE TO DEBT-FINANCED PROPERTY

STATEMENT 7

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE ACQUISITION DEBT		2,016,495.	
- SUBTOTAL -	1		2,016,495.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 4			2,016,495.

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LEGAL AID SOCIETY OF SAN DIEGO

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FORM 990-T

AVERAGE ADJUSTED BASIS OF OR
ALLOCABLE TO DEBT-FINANCED PROPERTY

STATEMENT 8

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE ADJUSTED BASIS		3,375,310.	
- SUBTOTAL -	1		3,375,310.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 5			<u>3,375,310.</u>