TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

DECEMBER 31, 2019

PREPARED FOR:

NORTHWESTERN OHIO COMMUNITY ACTION COMMI 1933 E. SECOND STREET DEFIANCE, OH 43512

PREPARED BY:

CLARK, SCHAEFER, HACKETT & CO. 14 EAST MAIN STREET, SUITE 500 SPRINGFIELD, OH 45502

AMOUNT DUE OR REFUND:

NO AMOUNT IS DUE.

MAKE CHECK PAYABLE TO:

NO AMOUNT IS DUE.

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027

RETURN MUST BE MAILED ON OR BEFORE:

NOVEMBER 16, 2020

SPECIAL INSTRUCTIONS:

THE RETURN SHOULD BE SIGNED AND DATED.

EXTENDED TO NOVEMBER 16, 2020 Form **990-T Exempt Organization Business Income Tax Return** OMB No. 1545-0047 (and proxy tax under section 6033(e)) For calendar year 2019 or other tax year beginning ► Go to www.irs.gov/Form990T for instructions and the latest information. Department of the Treasury Internal Revenue Service ▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). Name of organization (Check box if name changed and see instructions.) Check hox if address changed 34-0971599 **B** Exempt under section Print NORTHWESTERN OHIO COMMUNITY ACTION COMMI E Unrelated business activity code (See instructions.) X 501(c)(3 Number, street, and room or suite no. If a P.O. box, see instructions. Type 408(e) 220(e) 1933 E. SECOND STREET ີ|408A [7530(a) City or town, state or province, country, and ZIP or foreign postal code 529(a) DEFIANCE, OH 43512 900099 C Book value of all assets **F** Group exemption number (See instructions.) at end of year 6, 145, 431. G Check organization type

X 501(c) corporation 501(c) trust 401(a) trust Other trust **H** Enter the number of the organization's unrelated trades or businesses. Describe the only (or first) unrelated trade or business here ▶ BCI & FBI FINGERPRINTING _ . If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V. X No 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. Telephone number $\blacktriangleright 419 - 784 - 2150$ J The books are in care of ► KIM C. REED Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Net 1a Gross receipts or sales 25,254. 25,254. c Balance **b** Less returns and allowances 1c 17,803. Cost of goods sold (Schedule A, line 7) 2 7,451. 7,451 3 3 Gross profit. Subtract line 2 from line 1c 4a Capital gain net income (attach Schedule D) 4a **b** Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) 4b Capital loss deduction for trusts 4c Income (loss) from a partnership or an S corporation (attach statement) 5 5 Rent income (Schedule C) 6 7 Unrelated debt-financed income (Schedule E) 7 Interest, annuities, royalties, and rents from a controlled organization (Schedule F) 8 8 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) 9 9 Exploited exempt activity income (Schedule I) 10 10 Advertising income (Schedule J) 11 11 Other income (See instructions; attach schedule) 12 12 7,451. 13 7,451. Total. Combine lines 3 through 12 | Part II | **Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.) Compensation of officers, directors, and trustees (Schedule K) 14 14 2,548. 15 Salaries and wages 15 16 16 17 17 Interest (attach schedule) (see instructions) 18 18 19 Taxes and licenses 19 Depreciation (attach Form 4562) 20 21 Less depreciation claimed on Schedule A and elsewhere on return 21b 22 22

Contributions to deferred compensation plans

Total deductions. Add lines 14 through 27

Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13

Deduction for net operating loss arising in tax years beginning on or after January 1, 2018

Excess readership costs (Schedule J)

Employee benefit programs

Excess exempt expenses (Schedule I)

Other deductions (attach schedule) SEE STATEMENT 1

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4.345.

6,894.

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Part	: 7	Total Unrelated Business Taxab	le Income							uge L
32		unrelated business taxable income computed	from all unrelated trades of	r husinesses (s	see instructions)		32		5.5	57.
33				,	•					
34		le contributions (see instructions for limitation								0.
35		related business taxable income before pre-20							5.5	57.
36		on for net operating loss arising in tax years be								
37		unrelated business taxable income before spe							5.5	57.
38		deduction (Generally \$1,000, but see line 38 i						1		00.
39		ed business taxable income. Subtract line 38					. 33	_	,	
00		II of on Ii 07					39			0.
Part	IV 7	ax Computation					. 00			
40		ations Taxable as Corporations. Multiply line	39 by 21% (0.21)				▶ 40			0.
41		axable at Trust Rates. See instructions for ta								
		x rate schedule or Schedule D (Form				h	▶ 41			
42		x. See instructions	,				► 42			
43	Alternat	ive minimum tax (trusts only)					43			
44	Tax on I	Noncompliant Facility Income. See instructio	ns				44			
45	Total. A	dd lines 42, 43, and 44 to line 40 or 41, which	ever applies				. 45			0.
Part		ax and Payments								
46 a	Foreign	tax credit (corporations attach Form 1118; tru	sts attach Form 1116)		46a					
b	Other cr	edits (see instructions)			46b					
C	General	business credit. Attach Form 3800			46c					
d	Credit fo	or prior year minimum tax (attach Form 8801 o	or 8827)		46d					
е	Total cr	edits. Add lines 46a through 46d					. 46e			
47	Subtrac	t line 46e from line 45					47			0.
48	Other ta	xes. Check if from: Form 4255	Form 8611 Form 86	i97 🔙 Form	n 8866 📖 Othe	(attach schedule	e) 48			
49	Total ta	x. Add lines 47 and 48 (see instructions)					. 49			<u>0.</u>
50	2019 ne	t 965 tax liability paid from Form 965-A or For	m 965-B, Part II, column (k), line 3						0.
51 a	Paymen	ts: A 2018 overpayment credited to 2019			51a					
C	Tax dep	osited with Form 8868			51c					
d	Foreign	organizations: Tax paid or withheld at source								
		withholding (see instructions)			51e					
		or small employer health insurance premiums	(attach Form 8941)		51f					
g			rm 2439							
			her	Total						
52		yments. Add lines 51a through 51g	ı							
53		ed tax penalty (see instructions). Check if Forn					. 53			
54		. If line 52 is less than the total of lines 49, 50					54			
55		ment. If line 52 is larger than the total of lines		ount overpaid			55	 		
56 Part		e amount of line 55 you want: Credited to 202 Statements Regarding Certain A		ar Informa		efunded	► 56			
		ime during the 2019 calendar year, did the org			•			1	v	
57	-	nancial account (bank, securities, or other) in		-	-				Yes	No
		Form 114, Report of Foreign Bank and Financi		-						
	_		ai Accounts. II 163, cittor	uio namo oi ui	c foreign country					Х
58		he tax year, did the organization receive a dist	ribution from or was it the	arantar of ar	transferor to a fore	nian truet?				X
00		see instructions for other forms the organizati		grantor or, or	dansierer te, a fert					
59		e amount of tax-exempt interest received or ac	•	▶ \$						
	Un	der penalties of perjury, I declare that I have examined	this return, including accompany	ing schedules an			wledge and b	pelief, it is true,		
Sign		rect, and complete. Declaration of preparer (other than	taxpayer) is based on all informa	ation of which pre	parer has any knowled	ge.				
Here				EXECU	TIVE DIR	ECTOR		S discuss this re er shown below (ıτn
		Signature of officer	Date	Title			instructions			No
		Print/Type preparer's name	Preparer's signature		Date	Check	if PTI	N		
Paic	1					self- employ				
	oarer	JESSE YOUNG, CPA	JESSE YOUNG,	CPA	08/28/20			012362	47	
-	Only	Firm's name ► CLARK, SCHAE				Firm's EIN		1-0800		3
536	Ciny		IN STREET, S		0					
		Firm's address SPRINGFIEL :	D, OH 45502			Phone no.	937-	399-20	00	

923711 01-27-20

Schedule A - Cost of Goods	Sold. Enter	r method of invent	ory v	raluation > N/A					
1 Inventory at beginning of year		0.		Inventory at end of year	r		6		0.
2 Purchases				Cost of goods sold. Subtract line 6			_		
3 Cost of labor				from line 5. Enter here					
4a Additional section 263A costs				line 2			7	17,	803.
(attach schedule)	4a		8	Do the rules of section	263A (with respect to		Y	es No
b Other costs (attach schedule) **	* 4b	17,803.		property produced or a	cquired	I for resale) apply to			
5 Total. Add lines 1 through 4b	5	17,803.		the organization?					Х
Schedule C - Rent Income (see instructions)	From Real	Property and	Per	sonal Property L	ease	d With Real Prop	erty	')	
Description of property									
(1)									
(2)									
(3)									
(4)	• • • •					1			
(a) From personal property (if the per	:	/ed or accrued	d nore	sonal property (if the percentage		3(a) Deductions directly	conne	ected with the incom	ne in
rent for personal property (if the personal property is more 10% but not more than 50%)	than	of rent for pe	rsona	in property (if the percentage) I property exceeds 50% or if sed on profit or income)	je	columns 2(a) al	nd 2(b)	(attach schedule)	
(1)									
(2)									
(3)									
(4)									
Total	0.	Total			0.	1			
(c) Total income. Add totals of columns	2(a) and 2(b). Er	nter			•	(b) Total deductions. Enter here and on page 1,			•
here and on page 1, Part I, line 6, column Schedule E - Unrelated Deb	t Financed	Income / ·			0.	Part I, line 6, column (B)	<u> </u>		0.
Schedule E - Unirelated Deb	ot-rinanceo	income (see i	nstru	ictions)		O Destructions discout.		Locate and all and the	
			:	2. Gross income from		Deductions directly con to debt-finance			
1. Description of debt-fir	nanced property			or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)		(b) Other deduction (attach schedu	
						(attach schedule)		(attach schedi	uie)
(1)							+		
(2)							+		
(3)							+		
(4)							+		
4. Amount of average acquisition	5 Average	e adjusted basis	_	Column 4 divided		7. Gross income		8. Allocable dec	luctions
debt on or allocable to debt-financed property (attach schedule)	of or debt-fina	allocable to anced property th schedule)	'	by column 5		reportable (column 2 x column 6)		(column 6 x total o 3(a) and 3(f columns
(1)				%					
(2)				%					
(3)				%					
(4)				%					
						inter here and on page 1, Part I, line 7, column (A).		Enter here and on Part I, line 7, colu	
Totals				▶		0			0.
Total dividends-received deductions in									0.

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** SEE STATEMENT 2

Schedule F - Interest, A	annuitie	s, Royal	ties, an	_	From Co Controlled O			tions	(see ins	struction	is)
1 None of anni-unit and the	ion	2 . Em	ployer		related income	Ĭ .	al of specified	5 Da	t of column 4	that is	6. Deductions directly
Name of controlled organizat	iion	identifi num	cation		e instructions)	payn	ar of specified nents made	include	ed in the contr ation's gross i	olling	connected with income in column 5
(1)											
(2)											
(3)											
(4)											
Nonexempt Controlled Organi	zations										
7. Taxable Income		nrelated incon see instructions		9. Total	of specified payr made	ments	10. Part of column in the controllingross			11. De with	eductions directly connected n income in column 10
(1)											
(2)											
(3)											
(4)											
	•			•			Add colun Enter here and line 8, o		1, Part I,		dd columns 6 and 11. here and on page 1, Part I, line 8, column (B).
Totals						▶			0.		0.
Schedule G - Investme		ne of a S	Section	501(c)(7	7), (9), or (17) Org	janization				
(see inst	ructions)				T		0	I			
1. Desc	cription of inco	me			2. Amount of	income	Deductiondirectly connected	cted	4. Set-	asides chedule)	5. Total deductions and set-asides
(1)							(attach sched	ule)	((col. 3 plus col. 4)
(1)											
(2) (3)											
(4)											
(')					Enter here and						Enter here and on page 1,
					Part I, line 9, co	lumn (A).					Part I, line 9, column (B).
Totals				>		0.					0.
Schedule I - Exploited (see instru	-	Activity	Incom	e, Other	Than Adv	ertisin	g Income				
Description of exploited activity	unrelated	Pross business e from business	directly with pr of un	spenses connected oduction irelated ss income	4. Net incon from unrelated business (co minus colum gain, comput through	I trade or Ilumn 2 n 3). If a e cols. 5	5. Gross inco from activity t is not unrelat business inco	hat ed	6. Exp attribut colur	able to	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)											
(1) (2) (3) (4)											
(3)											
(4)											
	Enter her page 1 line 10,	col. (A).	page	ere and on 1, Part I, , col. (B).							Enter here and on page 1, Part II, line 25.
Schedule J - Advertision	l na Incor	ne (see i	nstructio	0.							0.
Part I Income From					solidated	Basis					
1. Name of periodical		2. Gross advertising income	adv	3. Direct vertising costs	or (loss) (c col. 3). If a g	cising gain ol. 2 minus ain, compute arough 7.	5. Circulatincome		6. Reade		7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)					00.0.0 %						than column 4).
(1) (2) (3) (4)											
(3)			_				-				
(4)											
Totals (carry to Part II, line (5))	>		0.	0	•						0.
											Form 990-T (2019)

Form 990-T (2019) NORTHWESTERN OHIO COMMUNITY ACTION COMMI 34-09715 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.
	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 26.
Totals, Part II (lines 1-5)	0.	0.				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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FORM 990-T	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
FRINGE BENEFITS PROFESSIONAL FEES TRAVEL OFFICE EXPENSES INSURANCE WORKSHOPS/TRAINING		1,171 150 102 2,651 1 270
TOTAL TO FORM 990-T,	PAGE 1, LINE 27	4,345
FORM 990-T	COST OF GOODS SOLD - OTHER COSTS	STATEMENT 2
DESCRIPTION		AMOUNT
CRIMINAL ID CHECKS		17,803
TOTAL TO FORM 990-T,	COMEDINE A LINE AD	17,803