

AMENDED RETURN - SECTION 512(A)(7) REPEAL
Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

Form 990-T

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning and ending 1812

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).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Form 990-T header section including: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets; D Employer identification number 02-0280183; E Unrelated business activity code; F Group exemption number; G Check organization type 501(c) corporation; H Enter the number of the organization's unrelated trades or businesses.

H Enter the number of the organization's unrelated trades or businesses. NONE. Describe the only (or first) unrelated trade or business here.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No.

J The books are in care of TRACY J. JUDD. Telephone number 603-229-1168.

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales; 1c Balance; 2 Cost of goods sold; 3 Gross profit; 4a Capital gain net income; 4b Net gain (loss); 5 Income (loss) from a partnership or an S corporation; 6 Rent income; 7 Unrelated debt-financed income; 8 Interest, annuities, royalties, and rents; 9 Investment income; 10 Exploited exempt activity income; 11 Advertising income; 12 Other income; 13 Total. Combine lines 3 through 12. Total income is 0.

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees; 15 Salaries and wages; 16 Repairs and maintenance; 17 Bad debts; 18 Interest; 19 Taxes and licenses; 20 Charitable contributions; 21 Depreciation; 22 Less depreciation claimed; 23 Depletion; 24 Contributions to deferred compensation plans; 25 Employee benefit programs; 26 Excess exempt expenses; 27 Excess readership costs; 28 Other deductions; 29 Total deductions; 30 Unrelated business taxable income before net operating loss deduction; 31 Deduction for net operating loss; 32 Unrelated business taxable income. Total deductions is 0.

SCANNED JUN 25 2020

MAR 16 2020

RECEIVED MAR 13 2020 OGDEN, UT IRS-OSC

UNITED CHURCH OF CHRIST RETIREMENT  
COMMUNITY, INC.

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02-0280183

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**Part III Total Unrelated Business Taxable Income**

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	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)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

**Part IV Tax Computation**

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 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	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 V Tax and Payments**

45a	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)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	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)	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.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input checked="" type="checkbox"/> Other 4,377. Total	50g	4,377.
51	Total payments. Add lines 50a through 50g	51	4,377.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	4,377.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	55	4,377.

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

56	At any time during the 2018 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
57	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.		
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, 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** *Bernadette O'Toole* 3/2/20 VP/CFO  
Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name: BERNADETTE O'TOOLE, CPA  
Preparer's signature: BERNADETTE O'TOOLE, CPA  
Date: 02/26/20  
Check  if self-employed  
PTIN: P00229258

Firm's name: CLIFTONLARSONALLEN LLP  
Firm's EIN: 41-0746749  
Firm's address: 610 W. GERMANTOWN PIKE, STE. 400 PLYMOUTH MEETING, PA 19462  
Phone no.: 215-643-3900

823711 01-09-19

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## FOOTNOTES

STATEMENT 1

THE 2017 TAX CUTS AND JOBS ACT CREATED IRC SEC. 512(A)(7) WITH AN ENACTMENT DATE OF JANUARY 1, 2018. IRC SEC. 512(A)(7) DEFINED THE CONCEPT OF 'DISALLOWED FRINGE BENEFITS' AND REQUIRED THAT THESE EXPENSES BE INCLUDED IN UNRELATED BUSINESS TAXABLE INCOME. THE TAXPAYER CERTAINTY AND DISASTER RELIEF ACT OF 2019 SIGNED ON DECEMBER 20, 2019 REPEALED IRC SEC. 512(A)(7) RETROACTIVELY BACK TO ITS ORIGINAL ENACTMENT; AS SUCH THIS AMENDMENT IS BEING FILED TO REMOVE THE DISALLOWED FRINGE BENEFITS WHICH ARE NO LONGER INCLUDED IN UNRELATED BUSINESS INCOME AND NO LONGER SUBJECT TO INCOME TAX.

THE FOLLOWING LINES ON THE FORM 990-T HAVE BEEN CHANGED:

PART III LINES 34 AND 36 DECREASED FROM \$21,003 TO \$0.

PART III LINE 38 DECREASED FROM \$20,003 TO \$0.

PART IV LINES 39 AND 44 DECREASED FROM \$4,201 TO \$0.

PART V LINES 46 AND 48 DECREASED FROM \$4,201 TO \$0.

PART V LINES 50G AND 51 INCREASED FROM \$0 TO \$4,377.

PART V LINE 52 DECREASED FROM \$176 TO \$0.

PART V LINE 53 DECREASED FROM \$4,377 TO \$0.

PART V LINES 54 AND 55 INCREASED FROM \$0 TO \$4,377.

A REFUND OF \$4,377 IS BEING REQUESTED WITH THIS RETURN.

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OTHER CREDITS AND PAYMENTS

STATEMENT 2

DESCRIPTION

AMOUNT

TAX DUE WITH ORIGINAL RETURN

4,377.

TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART V, LINE 50G

4,377.