

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2019

For calendar year 2019 or other tax year beginning OCT 1, 2019, and ending SEP 30, 2020

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

Department of the Treasury Internal Revenue Service

Header section containing organization name (WINDING TRAILS, INC.), address (50 WINDING TRAILS DRIVE, FARMINGTON, CT 06032-1420), and identification numbers (Employer ID: 06-0670252, Unrelated activity code: 900099).

Section C: Book value of all assets at end of year (7,374,306) and Section G: Check organization type (501(c) corporation).

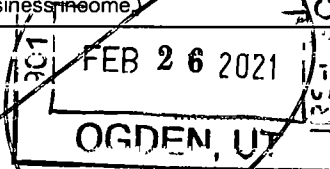
Section H: Enter the number of the organization's unrelated trades or businesses (2) and describe the only (or first) unrelated trade or business here (SEE STATEMENT 1).

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

Section J: The books are in care of (SCOTT BROWN) and Telephone number (860-677-8458).

Table for Part I: Unrelated Trade or Business Income. Columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales (78,534), Cost of goods sold (47,716), and Total (41,106).

Table for Part II: Deductions Not Taken Elsewhere. Columns: (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers (78,274), Total deductions (29,268), and Unrelated business taxable income before net operating loss deduction (-66,436).



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Part III Total Unrelated Business Taxable Income

Table with 2 columns: Line number and Amount. Rows 32-39. Line 38 amount is 1,000.

Part IV Tax Computation

Table with 2 columns: Line number and Amount. Rows 40-45. Line 45 amount is 0.

Part V Tax and Payments

Table with 2 columns: Line number and Amount. Rows 46a-56. Line 56 amount is 0.

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

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows 57-59.

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.

Signature of officer: [Signature] Date: 2/9/21 Title: EXECUTIVE DIRECTOR

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

Table with 5 columns: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, and PTIN. Rows for MARY KAY CURTISS and CLIFTONLARSONALLEN LLP.

**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		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
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)	
(1)				
(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)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			► 0.	► 0.

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		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)					
<b>Totals</b>			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)
			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)				
<b>Totals</b>		Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)
		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)						
<b>Totals</b>		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 25
		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)						
<b>Totals (carry to Part II, line (5))</b>		0.	0.			0.

**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)						
<b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	0. <small>Enter here and on page 1, Part I, line 11, col (A).</small>	0. <small>Enter here and on page 1, Part I, line 11, col (B).</small>				0. <small>Enter here and on page 1, Part II, line 26.</small>

**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)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			0.

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

RETAIL SALES/FACILITY RENTALS TO NONMEMBERS  
TO FORM 990-T, PAGE 1

FORM 990-T OTHER INCOME STATEMENT 2

DESCRIPTION	AMOUNT
NON-MEMBER RENTALS	10,288.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	10,288.

FORM 990-T OTHER DEDUCTIONS STATEMENT 3

DESCRIPTION	AMOUNT
OVERHEAD MANAGEMENT COSTS	11,783.
	17,485.
TOTAL TO FORM 990-T, PAGE 1, LINE 27	29,268.

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 4

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
09/30/19	39,119.	0.	39,119.	39,119.
NOL CARRYOVER AVAILABLE THIS YEAR			39,119.	39,119.

FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 5

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
09/30/09	33,137.	1,122.	32,015.	32,015.
09/30/10	38,067.	0.	38,067.	38,067.
09/30/12	20,931.	0.	20,931.	20,931.
09/30/13	19,578.	0.	19,578.	19,578.
09/30/14	35,689.	0.	35,689.	35,689.
09/30/15	22,453.	0.	22,453.	22,453.
09/30/16	28,281.	0.	28,281.	28,281.
09/30/17	47,692.	0.	47,692.	47,692.
09/30/18	43,496.	0.	43,496.	43,496.
NOL CARRYOVER AVAILABLE THIS YEAR			288,202.	288,202.

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income from an  
Unrelated Trade or Business**

ENTITY 1

OMB No 1545-0047

**2019**

For calendar year 2019 or other tax year beginning OCT 1, 2019, and ending SEP 30, 2020

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

Department of the Treasury  
Internal Revenue Service

Name of the organization **WINDING TRAILS, INC.** Employer identification number **06-0670252**

Unrelated Business Activity Code (see instructions) ▶ **453000**

Describe the unrelated trade or business ▶ **RETAIL SALES**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b>	Gross receipts or sales <u>78,534.</u>			
<b>b</b>	Less returns and allowances			
<b>c</b>	Balance ▶	<b>1c</b> 78,534.		
<b>2</b>	Cost of goods sold (Schedule A, line 7)	<b>2</b> 47,716.		
<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b> 30,818.		30,818.
<b>4 a</b>	Capital gain net income (attach Schedule D)	<b>4a</b>		
<b>b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b>	Capital loss deduction for trusts	<b>4c</b>		
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b>	Rent income (Schedule C)	<b>6</b>		
<b>7</b>	Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>		
<b>9</b>	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b>	Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b>	Advertising income (Schedule J)	<b>11</b>		
<b>12</b>	Other income (See instructions, attach schedule)	<b>12</b>		
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	<b>13</b> 30,818.		30,818.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

<b>14</b>	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b>	Salaries and wages	<b>15</b>	43,132.
<b>16</b>	Repairs and maintenance	<b>16</b>	
<b>17</b>	Bad debts	<b>17</b>	
<b>18</b>	Interest (attach schedule) (see instructions)	<b>18</b>	
<b>19</b>	Taxes and licenses	<b>19</b>	
<b>20</b>	Depreciation (attach Form 4562)	<b>20</b>	
<b>21</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>21a</b>	
<b>22</b>	Depletion	<b>22</b>	
<b>23</b>	Contributions to deferred compensation plans	<b>23</b>	
<b>24</b>	Employee benefit programs	<b>24</b>	
<b>25</b>	Excess exempt expenses (Schedule I)	<b>25</b>	
<b>26</b>	Excess readership costs (Schedule J)	<b>26</b>	
<b>27</b>	Other deductions (attach schedule) <b>SEE STATEMENT 6</b>	<b>27</b>	17,619.
<b>28</b>	<b>Total deductions.</b> Add lines 14 through 27	<b>28</b>	60,751.
<b>29</b>	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	<b>29</b>	-29,933.
<b>30</b>	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) <b>STMT 7</b>	<b>30</b>	0.
<b>31</b>	Unrelated business taxable income. Subtract line 30 from line 29	<b>31</b>	-29,933.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019



FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT	6
DESCRIPTION		AMOUNT	
MANAGEMENT COSTS		12,825.	
OVERHEAD		4,794.	
TOTAL TO SCHEDULE M, PART II, LINE 27		17,619.	

SCHEDULE M	NET OPERATING LOSS DEDUCTION	STATEMENT	7	
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
09/30/19	11,298.		11,298.	11,298.
NOL CARRYOVER AVAILABLE THIS YEAR			11,298.	11,298.

WINDING TRAILS, INC.

06-0670252

Schedule A - Cost of Goods Sold. Enter method of inventory valuation

Table with 8 rows and 4 columns for Schedule A. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4a Additional section 263A costs, 4b Other costs, 5 Total, 6 Inventory at end of year, 7 Cost of goods sold, 8 Do the rules of section 263A...

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

Table with 4 rows for description of property (1) through (4).

2. Rent received or accrued

Table with 3 columns: (a) From personal property, (b) From real and personal property, 3(a) Deductions directly connected with the income. Includes rows (1) through (4) and a Total row.

(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)

Table with 8 columns: 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, 4. Amount of average acquisition debt, 5. Average adjusted basis, 6. Column 4 divided by column 5, 7. Gross income reportable, 8. Allocable deductions. Includes rows (1) through (4) and a Totals row.

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income from an  
Unrelated Trade or Business**

ENTITY **2**

OMB No 1545-0047

**2019**

For calendar year 2019 or other tax year beginning OCT 1, 2019, and ending SEP 30, 2020

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▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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Department of the Treasury  
Internal Revenue Service

Name of the organization **WINDING TRAILS, INC.** Employer identification number **06-0670252**

Unrelated Business Activity Code (see instructions) ▶ **900099**

Describe the unrelated trade or business ▶ **NON-MEMBER RENTALS**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances				
<b>c</b> Balance ▶	<b>1c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D)	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>			
<b>6</b> Rent income (Schedule C)	<b>6</b>	10,288.		10,288.
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>			
<b>11</b> Advertising income (Schedule J)	<b>11</b>			
<b>12</b> Other income (See instructions, attach schedule)	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	10,288.		10,288.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>		
<b>15</b> Salaries and wages	<b>15</b>		35,142.
<b>16</b> Repairs and maintenance	<b>16</b>		
<b>17</b> Bad debts	<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>		
<b>19</b> Taxes and licenses	<b>19</b>		
<b>20</b> Depreciation (attach Form 4562)	<b>20</b>		
<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>21a</b>		
<b>22</b> Depletion	<b>22</b>		
<b>23</b> Contributions to deferred compensation plans	<b>23</b>		
<b>24</b> Employee benefit programs	<b>24</b>		
<b>25</b> Excess exempt expenses (Schedule I)	<b>25</b>		
<b>26</b> Excess readership costs (Schedule J)	<b>26</b>		
<b>27</b> Other deductions (attach schedule)	<b>27</b>	SEE STATEMENT 8	11,649.
<b>28 Total deductions.</b> Add lines 14 through 27	<b>28</b>		46,791.
<b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	<b>29</b>		-36,503.
<b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>30</b>	STMT 9	0.
<b>31</b> Unrelated business taxable income. Subtract line 30 from line 29	<b>31</b>		-36,503.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT	8
DESCRIPTION		AMOUNT	
MANAGEMENT COSTS		4,660.	
OVERHEAD		6,989.	
TOTAL TO SCHEDULE M, PART II, LINE 27		11,649.	

SCHEDULE M	NET OPERATING LOSS DEDUCTION	STATEMENT	9	
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
09/30/19	27,821.		27,821.	27,821.
NOL CARRYOVER AVAILABLE THIS YEAR			27,821.	27,821.