

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

2017

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

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

- A Check box if address changed
B Exempt under section
[X] 501(c)(3)
[] 408(e) [] 220(e)
[] 408A [] 530(a)
[] 529(a)

Name of organization () Check box if name changed and see instructions.
LIVING CITIES INC THE NATIONAL COMMUNITY DEVELOPMENT INITIATIVE
Number, street, and room or suite no. If a P.O. box, see instructions.
1040 AVENUE OF THE AMERICAS, NO. 17 F
City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10018

D Employer identification number (Employees' trust, see instructions.)
26-0003950

E Unrelated business activity codes (See instructions)

C Book value of all assets at end of year
\$1,737,225.

F Group exemption number (See instructions.)
G Check organization type [X] 501(c) corporation [] 501(c) trust [] 401(a) trust [] Other trust

H Describe the organization's primary unrelated business activity. PROVIDED COMMUTER BENEFITS TO EMPLOYEES

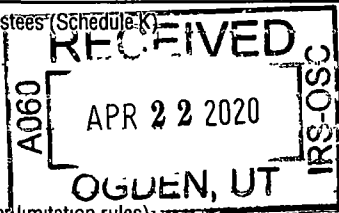
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [] Yes [X] No

J The books are in care of ESTHER MENSAH-SULLIVAN Telephone number 646-442-2222

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, etc.

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

Table with 4 columns: Line number, Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc.



SCANNED BY SSI 08/26/2020

38

LIVING CITIES INC THE NATIONAL COMMUNITY
DEVELOPMENT INITIATIVE

Form 990-T (2017)

26-0003950

Page 2

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
Controlled group members (sections 1561 and 1563) check here 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 **35c** 0.

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** 0.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a**

b Other credits (see instructions) **41b**

c General business credit. Attach Form 3800 **41c**

d Credit for prior year minimum tax (attach Form 8801 or 8827) **41d**

e Total credits. Add lines 41a through 41d **41e**

42 Subtract line 41e from line 40 **42** 0.

43 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) **43**

44 Total tax. Add lines 42 and 43 **44** 0.

45a Payments: A 2016 overpayment credited to 2017 **45a**

b 2017 estimated tax payments **45b**

c Tax deposited with Form 8868 **45c**

d Foreign organizations: Tax paid or withheld at source (see instructions) **45d**

e Backup withholding (see instructions) **45e**

f Credit for small employer health insurance premiums (Attach Form 8941) **45f**

g Other credits and payments: Form 2439 Form 4136 Other 1,011. Total **45g** 1,011.

46 Total payments. Add lines 45a through 45g **46** 1,011.

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** 1,011.

50 Enter the amount of line 49 you want: Credited to 2018 estimated tax Refunded **50** 1,011.

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

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. Yes No

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

Signature of officer: [Signature] Date: 4/15/20 Title: PRESIDENT & CEO

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

Paid Preparer Use Only

Print/Type preparer's name: FREDERICK E. DAVIS, JR Preparer's signature: [Signature] Date: 4/07/2020 Check if self-employed PTIN: P00446023

Firm's name: MITCHELL & TITUS LLP Firm's EIN: 13-2781641

Firm's address: 80 PINE STREET, 32 FL NEW YORK, NY 10005 Phone no.: (212) 709-4500

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FOOTNOTES

STATEMENT 1

REPEAL OF IRC SECTION 512(A)(7) STATEMENT

THE LIVING CITIES INC, THE NATIONAL COMMUNITY DEVELOPMENT INITIATIVE. (THE "ORGANIZATION") IS FILING AN AMENDED 2017 FORM 990-T TO CLAIM REFUND OF UNRELATED BUSINESS TAX PAYMENTS OF \$950 MADE WITH RESPECT TO CERTAIN QUALIFIED TRANSPORTATION FRINGE BENEFITS UNDER SECTION 512(A)(7) FOR THE FISCAL YEAR ENDED JUN 30, 2018. THE ORGANIZATION MADE TIMELY DEPOSIT(S) OF THE ESTIMATED PAYMENTS AND FILED THE ORIGINAL 2017 FORM 990-T BEFORE SECTION 512(A)(7) WAS RETROACTIVELY REPEALED BY THE TAXPAYER CERTAINTY AND DISASTER TAX RELIEF ACT OF 2019 SIGNED INTO LAW IN DECEMBER 2019.

THE FOLLOWING LINE NUMBERS WERE CHANGED FROM THE ORIGINAL RETURN:

PART I, LINE 12 WAS CHANGED FROM \$6,422 TO 0.
PART II, LINE 34 WAS CHANGED FROM \$5,422 TO 0.
PART III, LINE 35C WAS CHANGED FROM \$975 TO 0.
PART IV, LINE 47 WAS CHANGED FROM \$36 TO 0.
PART IV, LINE 48 WAS CHANGED FROM \$1011 TO 0.
PART IV, LINE 50 (REFUNDED) IS CHANGED FROM 0 TO \$1,011.