

SECTION 512(A) (7) REPEAL

Form 990-T

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

OMB No. 1545-0687

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

2018

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 containing: A Check box if address changed; B Exempt under section 501(c)(13); Name of organization: LIVING CITIES INC THE NATIONAL COMMUNITY DEVELOPMENT INITIATIVE; Address: 1040 AVENUE OF THE AMERICAS, NO. 17 F NEW YORK, NY 10018; D Employer identification number: 26-0003950; E Unrelated business activity code.

Form section containing: C Book value of all assets at end of year; F Group exemption number; G Check organization type: 501(c) corporation.

Form section containing: H Enter the number of the organization's unrelated trades or businesses. Describe the only (or first) unrelated trade or business here.

Form section containing: I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

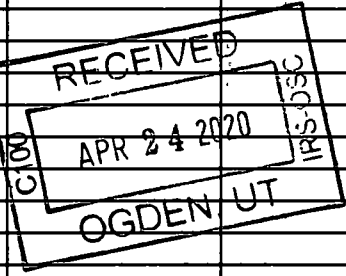
Form section containing: J The books are in care of ESTHER MENSAH-SULLIVAN Telephone number 646-442-2222

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales, 1b Less returns and allowances, 1c Balance, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 4b Net gain (loss), 4c Capital loss deduction for trusts, 5 Income (loss) from a partnership or an S corporation, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents from a controlled organization, 9 Investment income of a section 501(c)(7), (9), or (17) organization, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total. Combine lines 3 through 12.

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 2 columns: Deduction description, Amount. Rows include: 14 Compensation of officers, directors, and trustees, 15 Salaries and wages, 16 Repairs and maintenance, 17 Bad debts, 18 Interest (attach schedule) (see instructions), 19 Taxes and licenses, 20 Charitable contributions (See instructions for limitation rules), 21 Depreciation (attach Form 4562), 22 Less depreciation claimed on Schedule A and elsewhere on return, 23 Depletion, 24 Contributions to deferred compensation plans, 25 Employee benefit programs, 26 Excess exempt expenses (Schedule I), 27 Excess readership costs (Schedule J), 28 Other deductions (attach schedule), 29 Total deductions. Add lines 14 through 28, 30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13, 31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions), 32 Unrelated business taxable income. Subtract line 31 from line 30.

21 Received in AUG 10 2020 SCANNED SEP 08 2020 Batchring Ogden



Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, Amount. Includes lines 33-38 for Unrelated Business Taxable Income.

Part IV Tax Computation

Table with 3 columns: Line number, Description, Amount. Includes lines 39-44 for Tax Computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, Amount. Includes lines 45a-55 for Tax and Payments.

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

Table with 3 columns: Question number, Question text, Yes/No. Includes questions 56-58 regarding foreign activities and tax-exempt interest.

Sign Here: Declaration of preparer, Signature of officer, Date 4/15/20, Title PRESIDENT & CEO.

Paid Preparer Use Only: Print/Type preparer's name FREDERICK E. DAVIS, JR, Preparer's signature, Date 4/07/2020, Check self-employed, PTIN P00446023, Firm's name MITCHELL & TITUS LLP, Firm's EIN 13-2781641, Firm's address NEW YORK, NY 10005, Phone no. (212) 709-4500.

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

THE LIVING CITIES, INC THE NATIONAL COMMUNITY DEVELOPMENT INITIATIVE (THE "ORGANIZATION") IS FILING 2018 FORM 990-T TO CLAIM REFUND OF ESTIMATED UNRELATED BUSINESS TAX PAYMENTS OF \$15,163 WITH RESPECT TO CERTAIN QUALIFIED TRANSPORTATION FRINGE BENEFITS UNDER SECTION 512(A)(7) FOR THE PERIOD BETWEEN JULY 1, 2018 AND JUNE 30, 2019. THE ORGANIZATION MADE TIMELY DEPOSIT(S) OF THE ESTIMATED PAYMENTS 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.