990-T	Exempt Organization Bu	sine	ss Income T	ax Return	·	OMB No 1545-0047
İ	(and proxy tax un			., 1,000	ا ۸	2040
	For calendar year 2019 or other tax year beginning JUL 1				<u> </u>	ZU 19
partment of the Treasury ernal Revenue Service	► Go to www.irs.gov/Form990T for ► Do not enter SSN numbers on this form as it m				2	pen to Public Inspection for 01(c)(3) Organizations Only
Check box if	Name of organization (Check box if name			10011 13 & 00 1(0)(0).	D Employ	er identification number
address changed	ones a significant (,		Instruc	yees' trust, see tions)
Exempt under section	Print LINCOLN LEARNING SOLU	rions	S, INC.			5-0125828
X = 501(d)/3	Number, street, and room or suite no. If a P.O. b		nstructions.			ed business activity code structions)
408(e) 220(e)	294 MASSACHUSETTS AVE				4	
408A	City or town, state or province, country, and ZIP	or foreig	n postal code		7139	140
529(a) Book value of all assets	ROCHESTER, PA 15074 F Group exemption number (See instructions.)	—	<u></u>		1/133	
at end of year	14. G Check organization type ► X 501(c) co		501(c) trust	401(a)	trust	Other trust
	rganization's unrelated trades or businesses.	2		the only (or first) un		
trade or business here 📘	SEE STATEMENT 1		If only one,	complete Parts I-V.	If more t	than one,
describe the first in the b	ank space at the end of the previous sentence, complete	Parts I an	d II, complete a Schedule	M for each addition	al trade c	or
business, then complete						
	the corporation a subsidiary in an affiliated group or a par	rent-subsi	idiary controlled group?	` ▶ [Yes	X No
	nd identifying number of the parent corporation.		Talonh	one number 🕨 7	21-7	764-7200
	Trade or Business Income		(A) Income	(B) Expenses		(C) Net
a Gross receipts or sale			Ç. J. M. Come	(=) =>pendo		(2,100)
b Less returns and allow		- 1c				
Cost of goods sold (S		2				
Gross profit. Subtract	line 2 from line 1c	3				
a Capital gain net incom	e (attach Schedule D)	4a			\mathcal{A}	
	4797, Part II, line 17) (attach Form 4797)	4b				
c Capital loss deduction		4c				
	partnership or an S corporation (attach statement)	6				
,	ed income (Schedule E)	7				·
	alties, and rents from a controlled organization (Schedule F					
	a section 501(c)(7), (9), or (17) organization (Schedule C					
Exploited exempt activ	rity income (Schedule I)	10				
Advertising income (S	·	11				
,	tructions; attach schedule) STATEMENT 2	12	14,256.			14,256
Total. Combine lines		13	14,256.	•		14,256
	ns Not Taken Elsewhere (See instructions must be directly connected with the unrelated bus					
	cers, directors, and trustees (Schedule K)		,		14	
Salaries and wages	solo, directors, dire disease (contention)				15	14,256
Repairs and mainten	ance				16	
Bad debts					17	
	dule) (see instructions)				18	
Interest (attach sche			1 1	22 125	19	
Taxes and licenses			20	22,125.		0
Taxes and licenses Depreciation (attach	· •					
Taxes and licenses Depreciation (attach Less depreciation cla	Form 4562) imed on Schedule Aand elsewhere on return		21a	22,125.	21b	
Taxes and licenses Depreciation (attach Less depreciation cla	imed on Schedule A and elsewhere on return		21a	22,125.	22	
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe	rred compensation plans		21a	22,125.	22	
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe Employee benefit pro	rred compensation plans grams	Г		22,125.	22	
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe	rred compensation plans grams sps (Schedule I)	[-1	RECEIVED	22,125.	22 23 24	
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe Employee benefit pro Excess exempt exper	rred compensation plans grams spec (Schedule I) sts (Schedule J)	351	RECEIVED	22,125.	22 23 24 25	
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe Employee benefit pro Excess exempt experiments Other deductions. At	rred compensation plans grams spec (Schedule I) sts (Schedule J) ach schedule) Id lines 14 through 27	D351	RECEIVED MAY 2 20	22,125.	22 23 24 25 26	14,256
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe Employee benefit pro Excess exempt exper Excess readership of Other deductions. At	rred compensation plans grams see (Schedule I) sts (Schedule I) ach schedule) Id lines 14 through 27 example income before net operating loss deduction. Subtra	act line 28	RECEIVED MAY 2 3 20 3 from Inexistent, 1	22,125.	22 23 24 25 26 27	14,256
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe Employee benefit pro Excess exempt exper Excess readership of Other deductions. Ar Unrelated business to	rred compensation plans grams isps (Schedule I) sts (Schedule J) ach schedule)	act line 28	RECEIVED MAY 2 3 20 3 from Inexistent, 1	22,125.	22 23 24 25 26 27 28 29	14,256
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe Employee benefit pro Excess exempt exper Excess readership of Other deductions. At Unrelated business to Deduction for net op (see instructions)	rred compensation plans grams see (Schedule I) sts (Schedule J) ach schedule) id lines 14 through 27 exable income before net operating loss deduction. Subtra erating loss arising in tax years beginning on or after Janu	act line 28	RECEIVED MAY 2 3 20 3 from Inexistent, 1	22,125.	22 23 24 25 26 27 28 29	14,256 0
Taxes and licenses Depreciation (attach Less depreciation cla Depletion Contributions to defe Employee benefit pro Excess exempt expei Excess readership of Other deductions. At Unrelated business to Deduction for net op (see instructions) Unrelated business to	rred compensation plans grams see (Schedule I) sts (Schedule I) ach schedule) Id lines 14 through 27 example income before net operating loss deduction. Subtra	act line 28	RECEIVED MAY 2 3 20 3 from Inexistent, 1	22,125.	22 23 24 25 26 27 28 29 30	14,256

	0-T (20 9) LINCOLN LEARNING SOLUTIONS, INC.	<u> 26-01</u>	25828 Page 2
Part	III Total Unrelated Business Taxable Income		
32 /	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	<u>88,098.</u>
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	84	0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33	35	88,098.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	88,098.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000.
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37,	1	
41	enter the smaller of zero or line 37	39	87,098.
Bar	Tax Computation	1 23 1	01,0301
		 	18,291.
40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	10,231.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from:	-	
	Tax rate schedule or Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Yax on Noncompliant Facility Income. See instructions	44	
45	Votal. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	18,291.
Pari	Tax and Payments		
46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	Ţ	
ь	Other credits (see instructions) 46b	7	
c	General business credit. Attach Form 3800 46c	7	
d		1.	
	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	18,291.
48	Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (ettach schedule))	48	10,251
	<u> </u>	49	18,291.
49	Total tax. Add lines 47 and 48 (see instructions)		0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	<u> </u>
	Payments. A 2018 overpayment credited to 2019	4 "	
	2019 estimated tax payments 26,330.	4 l	
C	Tax deposited with Form 8868	4 1	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	J	
е	Backup withholding (see instructions)]]	
f	Credit for small employer health insurance premiums (attach Form 8941)]	
g	Other credits, adjustments, and payments: Form 2439		
	☐ Form 4136 ☐ Other ☐ Total ► ☐ Isig	Jl	
52	Total payments. Add lines 51a through 51g	52	34,320.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
∖ 55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	16,029.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax 16,029. Refunded	56	0.
Pari		1 3 1	
57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority	+	Yes No
31	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file		169 140
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country		
			 -
_	here •	···	- X
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
	If "Yes," see instructions for other forms the organization may have to file.		
59	Enter the amount of tax-exempt interest received or accrued during the tax year > \$		
Q;	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowled correct and complete. Declaration of preparer (of the pear of the pear	age and belief, it i	s true,
Sign	CHIEF FINANCIAL	lay the IRS discus	s this return with
Here	work C TILITATIN 3-17-21 OFFICER	e preparer shown	
	Signature of Officer Date Title	structions)?	Yes No
	Print/Type preparer's name Preparer's signature / Date / Check I	If PTIN	
Paid	TICA M AIMCCUARRI (A M /N)		
	parer CPA MM 14. WMAY 5/17/21	P017	45178
•	Only Firm's name DELUZIO AND COMPANY, LLP Firm's EIN		941203
USE	351 HARVEY AVENUE, SUITE A		
		24-838	-8322
923711	01-27-20		n 990-T (2019)
2207 11		1 0/11	(2013)

Schedule A - Cost of Good	s Sold. Enter	method of invei	ntory v	aluation ► N/A					
1 Inventory at beginning of year	1			Inventory at end of yea	ır		6		
2 Purchases	2	<u></u>	_	Cost of goods sold. St		ine 6	- ,		
3 Cost of labor	3		from line 5. Enter here and in Part I,						
4a Additional section 263A costs			7	line 2			7		
(attach schedule)	4a		8	Do the rules of section	with respect to		Yes	No	
b Other costs (attach schedule)	4b			property produced or a	acquired	for resale) apply to			
5 Total. Add lines 1 through 4b	5			the organization?					į
Schedule C - Rent Income	(From Real	Property and	l Per	sonal Property L	.ease	d With Real Prop	erty)		
(see instructions)				•					
1. Description of property									
(1)									
(2)							-		
(3)									
(4)									
	2. Rent receiv	ed or accrued							
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%)	than	` of rent for	persona!	onal property (if the percental property exceeds 50% or if ed on profit or income)	ge	3(a) Deductions directly columns 2(a) ai	connec nd 2(b) (a	ted with the income in ittach schedule)	
(1)							•		
(2)		_							
(3)									
(4)									
Total	0.	Total			0.				
(c) Total income. Add totals of columns here and on page 1, Part I, line 6, column	n (A)	>			0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	•		0.
Schedule E - Unrelated Det	ot-Financed	Income (see	ınstru	ctions)					
			:	2. Gross income from or allocable to debt-		3. Deductions directly con to debt-finance		erty	
1. Description of debt-fit	nanced property			financed property	(a)	Straight line depreciation (attach schedule)		(D) Other deductions (attach schedule)	3
(1)	-		1						
(2)			1			_			
(3)									
(4)									
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a	e adjusted basis allocable to nced property h schedule)	(Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	(8_ Allocable deduction of x total of column 6 x total of column 3(a) and 3(b))	
(1)			1	%					
(2)				%				-	
(3)				%					
(4)			Î	%		- ,			
			•	-		nter here and on page 1, Part I, line 7, column (A)		nter here and on page Part I, line 7, column (E	
Totala						0			0.
Totals Total dividends-received deductions	ncluded in column	n 8			<u> </u>		:		0.
I STAT MITINGINGS TOUGHTON MENNICHONS II	ividuou ill bolullil								~ .

Form **990-T** (2019)

(2) (3) (4)

0

0.

 \triangleright

Totals (carry to Part II, line (5))

Part II	Înco	ome From Periodicals	Reported on a Sepa	rate Basis	(For each periodical listed in Part II, fill in
	colur	mns 2 through 7 on a line-by-li	ne basis)		

1. Name of per	iodical	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 - Co	mpensation	n of Officers, D	Directors, and	Trustees (see in	structions)		

1. Name	2. Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form **990-T** (2019)

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

FITNESS AND RECREATIONAL SPORTS CENTERS

TO FORM 990-T, PAGE 1

FORM 990-T	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
WELLNESS CENTER		14,256.
TOTAL TO FORM 990-T, PAGE 1	, LINE 12	14,256.

SCHEDULE M (Form 990-T)

Unrelated Business Taxable Income from an Unrelated Trade or Business

ENTITY OMB No 1545-0047

Department of the Treasury Internal Revenue Service

For calendar year 2019 or other tax year beginning __JUL__1, __2019 _, and ending _JUN__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

Name	of the organization LINCOLN LEARNING SOLUTION	ONS	INC.			trficati 258	ion number
<u> </u>	Inrelated Business Activity Code (see instructions) 53112				<u> </u>		
		NO	NRESIDENTIAL	BUILDI	NGS	;	
Pai	t I. Unrelated Trade or Business Income		(A) Income	(B) Expe	enses	5	(C) Net
1 a	Gross receipts or sales						
b	Less returns and allowances c Balance ▶	1c					
2	Cost of goods sold (Schedule A, line 7)	2			_		
3	Gross profit Subtract line 2 from line 1c	3					
4 a	Capital gain net income (attach Schedule D)	4a					
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b					
C	Capital loss deduction for trusts	4c					
5	Income (loss) from a partnership or an S corporation (attach						
	statement)	5					
6	Rent income (Schedule C)	6					
7	Unrelated debt-financed income (Schedule E)	7	21,523.	34	.,0!	<u>53.</u>	-12,530.
8	Interest, annuities, royalties, and rents from a controlled						
	organization (Schedule F)	8	·				
9	Investment income of a section 501(c)(7), (9), or (17)						
	organization (Schedule G)	9					
10	Exploited exempt activity income (Schedule I)	10					
11	Advertising income (Schedule J)	11					
12	Other income (See instructions, attach schedule)	12					
13	Total. Combine lines 3 through 12	13	21,523.	34	, 0!	53.	-12,530.
Par	directly connected with the unrelated business in			ductions.) ((Ded	uctio	ons must be
14	Compensation of officers, directors, and trustees (Schedule K)				ŀ	14	
15	Salaries and wages				- }	15	
16	Repairs and maintenance					16	
17	Bad debts				}	17	
18	Interest (attach schedule) (see instructions)				ļ	18	
19	Taxes and licenses) i		ŀ	19	
20	Depreciation (attach Form 4562)		20				
21	Less depreciation claimed on Schedule A and elsewhere on return		21a			21b	
22	Depletion					22	
23	Contributions to deferred compensation plans				ļ	23	
24	Employee benefit programs				ļ	24	
25	Excess exempt expenses (Schedule I)				ŀ	25	
26	Excess readership costs (Schedule J)				ļ	26	
27	Other deductions (attach schedule)				ļ	27	
28	Total deductions. Add lines 14 through 27				ļ	28	0.
29	Unrelated business taxable income before net operating loss deduce	ction S	Subtract line 28 from line	13	ļ	29	-12,530.
30	Deduction for net operating loss arising in tax years beginning on o	r after	January 1, 2018 (see		Į.		li
	instructions)			STMT	3	30	0.
<u>31</u>	Unrelated business taxable income Subtract line 30 from line 29					31	-12,530.
LHA	For Paperwork Reduction Act Notice, see instructions.				Sc	hedul	e M (Form 990-T) 2019

SCHEDULE M	NET	OPERATING LOSS	DEDUCTION	STATEMENT 3
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	17,507.		17,507.	17,507.
NOL CARRYO	VER AVAILABLE THIS	YEAR	17,507.	17,507.

•							ENTITY	1
Form 990-T (2019)								Page 3
LINCOLN L	EARNING	SOLUTIONS	S,	INC.		26-0125	828	
Schedule A - Cost of Good	S SOIG. Enter	method of invent						
1 Inventory at beginning of year	1_1_		1	Inventory at end of yea		_	6	
2 Purchases	2		7	' Cost of goods sold. Su				
3 Cost of labor	3			from line 5. Enter here	and in F	art I,		
4a Additional section 263A costs	1.1		١.	line 2	0001	L	7	Yes No
(attach schedule)	4a		8			·		Yes No
b Other costs (attach schedule)	4b		ł	property produced or a	cquirea	for resale) apply to		
5 Total Add lines 1 through 4b Schedule C - Rent Income	5 (From Real	Droperty and	Pai	the organization?	0250	With Real Prope	arty)	
(see instructions)	(i i oili i ieai	rioperty and	r Ci	Solial Froperty L	Casc	a with real Prope	si ty,	
(See instructions)		_						· ·
1. Description of property								
(1)		-						
(2)								
(3)								
(4)								
	2. Rent receiv	ed or accrued						
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%)	centage of than	of rent for pe	ersona	sonal property (if the percentage of property exceeds 50% or if sed on profit or income)	ge	3(a) Deductions directly columns 2(a) an	connected with the d 2(b) (attach sched	income in ule)
(1)								
(2)								
(3)								
(4)		1						
Total		Total						
(c) Total income. Add totals of columns here and on page 1, Part I, line 6, column		iter ,		r		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	>	
Schedule E - Unrelated Deb	t-Financed	Income (see)	nstrı	uctions)				
				2 0		Deductions directly conn to debt-finance		ble
1 0				2. Gross income from or allocable to debt-	(a)	Straight line depreciation	7 413	deductions
1. Description of debt-fit	nanced property			financed property	` '	(attach schedule)	` (attach s	chedule)
					S	TATEMENT 6	STATEM	
(1) 1000 THIRD STREE	T, BEAVE	R, PA		47,460.		22,125.		52,964.
(2)			_			_	<u> </u>	
(3)			_				ļ	
_(4)	ī		_					
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a	adjusted basis allocable to inced property bischedule)		6. Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	(column 6 x to	le deductions otal of columns and 3(b))
STATEMENT 8	STA ^{TE}		<u> </u>	45.05		- 04 500	 	1 050
(1) 330,214.		728,188.	_	45.35%		21,523.	1 3	34,053.
(2)	ļ		├	%			-	
(3)			<u> </u>	%			<u> </u>	
(4)		MENTO C	L	%			 	
STATEMENT 4	STATE	MENT 5			E	nter here and on page 1,	Enter here an	d on page 1,

Form 990-T (2019)

34,053.

0.

Enter here and on page 1, Part I, line 7, column (8)

Enter here and on page 1, Part I, line 7, column (A)

21,523.

Total dividends-received deductions included in column 8

FORM 990-T (M) SCHEDULE E - UNRELATED DEBT-FINANCED AVERAGE ACQUISITION DEBT	INCOME	STATEMENT 4
DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT OF OUTSTANDING
1000 THIRD STREET, BEAVER, PA	1	DEBT
BEGINNING FIRST MONTH BEGINNING SECOND MONTH BEGINNING THIRD MONTH BEGINNING FOURTH MONTH BEGINNING FIFTH MONTH BEGINNING SIXTH MONTH BEGINNING SEVENTH MONTH BEGINNING EIGHTH MONTH BEGINNING NINTH MONTH BEGINNING TENTH MONTH BEGINNING TENTH MONTH BEGINNING TWELFTH MONTH		358,106. 353,114. 348,097. 343,058. 337,998. 332,908. 327,798. 322,663. 317,505. 312,323. 307,116. 301,885.
TOTAL OF ALL MONTHS NUMBER OF MONTHS IN YEAR		3,962,571.
AVERAGE AQUISITION DEBT		330,214.
TOTALS TO FORM 990-T, SCHEDULE E, COLUMN 4 FORM 990-T (M) SCHEDULE E - UNRELATED DEBT-FINANCED AVERAGE ADJUSTED BASIS	INCOME	STATEMENT 5
DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	
1000 THIRD STREET, BEAVER, PA	1	AMOUNT
AVERAGE ADJUSTED BASIS OF PROPERTY FIRST DAY OF YEAR		739,250.
AVERAGE ADJUSTED BASIS OF PROPERTY LAST DAY OF YEAR		717,125.

TOTAL TO FORM 990-T, SCHEDULE E, COLUMN 5

FORM 990-T (M) SCHEDULE E - DEPRECIAT	TION DEDUCTION	N	STATEMENT 6
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION - SUBTOTAL	- 1	22,125.	22,125.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN	7 3(A)		22,125.
FORM 990-T (M) SCHEDULE E - OTHE	ER DEDUCTIONS		STATEMENT 7
DESCRIPTION	ACTIVITY NUMBER	TRUOMA	TOTAL
BOTTLED WATER ELECTRIC GARBAGE SERVICES INTEREST REAL ESTATE TAXES SECURITY SERVICES SNOW REMOVAL WATER/SEWAGE CUSTODIAL SUPPLIES - SUBTOTAL	- 1	1,332. 7,842. 1,632. 18,906. 18,965. 478. 1,990. 640. 1,179.	52,964.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN	, 3(B)		52,964.
FORM 990-T (M) AVERAGE ACQUISITION ALLOCABLE TO DEBT-FI			STATEMENT 8
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE ACQUISITION INDEBTEDNESS - SUBTOTAL	- 1	330,214.	330,214.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN	т 4		330,214.

FORM 990-T (M)	AVERAGE ADJUSTED ALLOCABLE TO DEBT-F			STATEMENT 9
DESCRIPTION		ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGED ADJUSTED I	BASIS - SUBTOTAL	- 1	728,188.	728,188.
TOTAL OF FORM 990-	r, schedule e, column	5		728,188.

SCHEDULE M (Form 990-T)

Unrelated Business Taxable Income from an Unrelated Trade or Business

ENTITY

OMB No 1545-0047

2

OWB 140 1343-0047

2019

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

Name	ame of the organization LINCOLN LEARNING SOLUTIONS, INC.						Employer identification number 26 – 0125828			
$\overline{}$	Inrelated Business Activity Code (see instructions) 90009		,			20 012	<u> </u>	•		
	escribe the unrelated trade or business INTEREST		M A	CONTROLL	ΞD	ORGANIZA	OITA	1		
Par	t I Unrelated Trade or Business Income			A) Income		(B) Expenses	(B) Expenses (C			
1 a	Gross receipts or sales			·	-					
b	Less returns and allowances c Balance ▶	1c	<u> </u>	_		-				
2	Cost of goods sold (Schedule A, line 7)	2								
3	Gross profit Subtract line 2 from line 1c	3_	<u></u>	_						
4 a	Capital gain net income (attach Schedule D)	4a	ļ							
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			_					
С	Capital loss deduction for trusts	4c			-					
5	Income (loss) from a partnership or an S corporation (attach									
	statement) .	5								
6	Rent income (Schedule C)	6								
7	Unrelated debt-financed income (Schedule E)	7								
8	Interest, annuities, royalties, and rents from a controlled									
	organization (Schedule F)	8		82,842.				82,842.		
9	Investment income of a section 501(c)(7), (9), or (17)									
	organization (Schedule G)	9								
10	Exploited exempt activity income (Schedule I)	10								
11	Advertising income (Schedule J)	11								
12	Other income (See instructions, attach schedule)	12								
13	Total. Combine lines 3 through 12	13		82,842.				82,842.		
	directly connected with the unrelated business in			itations on de	duc			must be		
14	Compensation of officers, directors, and trustees (Schedule K)					<u> </u>	14			
15	Salaries and wages					<u> </u>	15			
16	Repairs and maintenance					<u> </u>	16	-		
17	Bad debts					<u> </u>	17			
18	Interest (attach schedule) (see instructions)					<u> </u>	18			
19	Taxes and licenses			1 1		- ⊢	19			
20	Depreciation (attach Form 4562)			20						
21	Less depreciation claimed on Schedule A and elsewhere on return			21a		Î	21b			
22	Depletion					<u> </u>	22	-		
23	Contributions to deferred compensation plans .						23			
24	Employee benefit programs					į.	24			
25	Excess exempt expenses (Schedule I)					<u> </u>	25			
26	Excess readership costs (Schedule J)					ļ	26			
27	Other deductions (attach schedule)					· -	27			
28	Total deductions. Add lines 14 through 27					<u> </u>	28	0.		
29	Unrelated business taxable income before net operating loss deduced				13	<u> </u> _	29	82,842.		
30	Deduction for net operating loss arising in tax years beginning on o	r after	Januar	y 1, 2018 (see		_	_	-		
	instructions)					<u></u>	30	0.		
31	Unrelated business taxable income Subtract line 30 from line 29						31	82,842.		
1 4	For Panagyork Paduation Act Nation can instructions					Cab	adula M	(Earm 990-T) 2019		

Page 4

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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)			1		
		Enter here and on page 1, Part I, line 9, column (A)	,		Enter here and on page 1, Part I, line 9, column (B)
Totals		▶	_		

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions) 4. Net income (loss) 7. Excess exempt 3. Expenses 2. Gross unrelated business from unrelated trade or 5. Gross income directly connected 6. Expenses expenses (column 1. Description of business (column 2 from activity that with production attributable to 6 minus column 5, exploited activity income from minus column 3) If a is not unrelated column 5 trade or business gain, compute cols 5 ness income column 4) business income through 7 (1) (2) (3) (4) Enter here and on Enter here and on Enter here and page 1, Part I, Ine 10, col (A) page 1, Part I, line 10, col (B) on page 1, Part II, line 25 **Totals**

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)						ļ-
(2)]
(3)],
(4)		_				<u></u>
Totals (carry to Part II, line (5))	·		<u> </u>			

Form **990-T** (2019)

SCHEDULE M (Form 990-T)

Unrelated Business Taxable Income from an Unrelated Trade or Business

OMB No 1545-0047

ENTITY

OMB NO 1545-0047

2019

3

Department of the Treasury Internal Revenue Service For calendar year 2019 or other tax year beginning $\underline{JUL~1,~2019}$, and ending $\underline{JUN~30}$, $\underline{~2020}$

► 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 1501(c)(3) Organizations Only

Name	of the organization	ONTO	TNO			Employer identifi		
	LINCOLN LEARNING SOLUTION		, INC	•		26-0125	0040	
	nrelated Business Activity Code (see instructions) 90009 escribe the unrelated trade or business INTEREST		M A C	ONTROLLI	2D	ORGANTZA	יורדת	J
=	t I Unrelated Trade or Business Income	1110		Income		(B) Expenses		(C) Net
1 a	Gross receipts or sales	Ι		_	1		+	
b	Less returns and allowances c Balance	1c	l				'	
2	Cost of goods sold (Schedule A, line 7)	2			~,		_ '	
3	Gross profit Subtract line 2 from line 1c	3		-		-	1	
4 a	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			-		-	
5	Income (loss) from a partnership or an S corporation (attach					-		
	statement)	5						
6	Rent income (Schedule C)	6						
7	Unrelated debt-financed income (Schedule E)	7						
8	Interest, annuities, royalties, and rents from a controlled							
	organization (Schedule F)	8		5,25 <u>6</u> .				5,256.
9	Investment income of a section 501(c)(7), (9), or (17)							
	organization (Schedule G)	9						
10	Exploited exempt activity income (Schedule I)	10						
11	Advertising income (Schedule J)	11						
12	Other income (See instructions, attach schedule)	12					_	
13	Total. Combine lines 3 through 12	13		5,256.				5,256.
	Deductions Not Taken Elsewhere (See instruct directly connected with the unrelated business in			tions on de	duc			must be
14	Compensation of officers, directors, and trustees (Schedule K)						4	-
15	Salaries and wages						5	
16	Repairs and maintenance					_	6	
17	Bad debts					-	7	
18	Interest (attach schedule) (see instructions)						9	
19	Taxes and licenses			ا مو ا		- <u>'</u>	9	 -
20	Depreciation (attach Form 4562) Less depreciation claimed on Schedule A and elsewhere on return			20 21a				
21 22	·			Zia			2	<u> </u>
23	Depletion Contributions to deferred compensation plans					_	3	
24	Employee benefit programs						4	
25	Excess exempt expenses (Schedule I)						5	
26	Excess readership costs (Schedule J)						6	
27	Other deductions (attach schedule)	•					7	
28	Total deductions. Add lines 14 through 27						8	0.
29	Unrelated business taxable income before net operating loss dedu	ction 5	Subtract li	ne 28 from line	13	1	9	5,256.
30	Deduction for net operating loss arising in tax years beginning on o				. •			,
	instructions)	_,,•••		/		<u> </u>	0	0.
31	Unrelated business taxable income Subtract line 30 from line 29					3	\neg	5,256.
I HA						Sche	dule M	(Form 990-T) 2019

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Form 990-T (2019) LINCOLI	N LEA	RNING	SOLU	TIONS	, INC.				<u> 26-01:</u>	<u> 2582</u>	<u>8</u> Page 4	
Schedule F - Interest, A	nnuitie	s, Royal	ties, an	d Rents	From Co	ntrolle	d Organiza	tions	(see ins	truction	s)	
				Exempt (Controlled O	rganızatı	ons					
1. Name of controlled organization	on	2. Em identifi num	cation				al of specified nents made	5. Part of column 4 that is included in the controlling organization's gross income		olling	6. Deductions directly connected with income in column 5	
(1) EVAN-MOOR						-						
(2) CORPORATION		94-26	83644					<u> </u>		Ì		
(3)	•	<u> </u>				<u> </u>				<u> </u>		
(4)		-						<u> </u>				
Nonexempt Controlled Organiz	ations	·										
7. Taxable Income	8. Net u	inrelated incon see instruction		9. Total of specified payments made							ductions directly connected income in column 10	
_(1)				ļ			<u> </u>					
(2) 784,680.		-5	,256.		5,	256.	1	<u> 5</u>	,256.	,	0.	
(3)											·	
(4)					_							
			,				Add colum Enter here and line 8, c		1, Part I,	Enter h	ld columns 6 and 11 ere and on page 1, Part I, line 8, column (B)	
Totals						▶		5	,256.		0.	
Schedule G - Investmer	nt Incor	ne of a S	Section	501(c)(7	'), (9), or (17) Org	anization		*			
(see instr					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	•					
1. Descr	1. Description of income 2. Amount of income directly connected (attach schedule)				4. Set-		5. Total deductions and set-asides (col 3 plus col 4)					
(1)												
(2)									~			
(3)												
(4)												
					Enter here and Part I, line 9, co		'				Enter here and on page 1, Part I, line 9, column (8)	
Totals Schedule I - Exploited I	Exempt	Activity	Income	e. Other	Than Adv	ertisin	g Income			-	.4	
(see instru	-	•		,			•					
Description of exploited activity	unrelated incom	≆oss I business ie from business	directly of with pro of unr	penses connected oduction elated s income	4. Net incom from unrelated business (co minus colum gain, comput through	trade or olumn 2 n 3) If a e cols 5	5. Gross inco from activity t is not unrelat business inco	hat ed	6. Exp attributa colun	able to	7. Excess exempt expenses (cólumn 6 minus column 5, but not more than column 4)	
(1)												
(2)												
(3)												
(4)												
	page 1	re and on I, Part I, col (A)	page 1	e and on , Part I, col (B)				-			Enter here and on page 1, Part II, line 25	
Schedule J - Advertisin	a Inco	70 /:		-\				_				
					I: d - 4 - d	Dania						
Part I Income From F	erioaic	ais Rep	ortea or	ı a Cons	solidated	Dasis						
1. Name of periodical		2. Gross advertising income		3. Direct artising costs	4. Advert or (loss) (c col 3) If a g cols 5 th		5. Circulat		6. Reade		Excess readership costs (column 6 minus column 5, but not more than column 4)	
(1)	I											
(2)												
(3)					_],						٠	
(4)											<u>, , , , , , , , , , , , , , , , , , , </u>	
Totals (carry to Part II, line (5))	•		l	<u> </u>							Form 990-T (2019)	