

990-T

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_

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

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 at end of year; Name of organization: ARTPRIZE GRAND RAPIDS; D Employer identification number: 26-4571560; E Unrelated business activity code: 511130; F Group exemption number: 615,803; G Check organization type: 501(c) corporation.

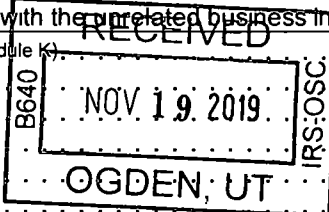
H Enter the number of the organization's unrelated trades or businesses: 1. Describe the only (or first) unrelated trade or business here: GUIDEBOOK ADVERTISING.

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

J The books are in care of: DARYN KUIPERS, TREASURER. Telephone number: 616-459-4500.

Table for Part I: Unrelated Trade or Business Income. Columns: (A) Income, (B) Expenses, (C) Net. Rows 1a-13. Total income: 3,300.

Table for Part II: Deductions Not Taken Elsewhere. Columns: (A) Income, (B) Expenses, (C) Net. Rows 14-32. Total deductions: 780. Unrelated business taxable income: 2,520.



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Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38 for unrelated business taxable income calculations.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-45e, 46-49, and 50a-50g for tax and payments.

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

Table with 3 columns: Line number, Description, and Yes/No columns. Includes lines 56-58 regarding foreign interests and tax-exempt interest.

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: Signature of officer (J. M. Bell), Date (11/13/2019), Title (EXECUTIVE DIRECTOR). Includes a box for IRS discussion consent.

Paid Preparer Use Only: Print/Type preparer's name (JACOB COOK), Preparer's signature (Jacob Cook), Date (11/12/2019), Firm's name (BDO USA, LLP), Firm's EIN (13-5381590), Firm's address (200 OTTAWA AVE NW STE 300, GRAND RAPIDS, MI 49503), Phone no (616-774-7000).

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **▶ LOWER OF COST OR MARKET**

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					
4b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b.	5					X

**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		
(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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A).		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B).

**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)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8				

**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)				

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)

Totals

**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)				

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)

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)						

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 26

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)						
(2)						
(3)						
(4)						

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

**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)ARTPRIZE GUIDEBOOK	3,300		3,300			
(2)						
(3)						
(4)						
<b>Totals from Part I</b> . . . . . ▶						
	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 27
<b>Totals, Part II (lines 1-5)</b> . . . . . ▶	3,300					

**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> . . . . . ▶			

FORM 990T - PART II - LINE 20 - CHARITABLE CONTRIBUTIONS

UNRELATED TRADE OR BUSINESS INCOME	3,300.
ADD: DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (DPAD)	0.
LESS: DEDUCTIONS W/O CHARITABLE CONTRIBUTIONS & DPAD & NOL CARRYOVER	500.
	<u>0.</u>
	* 10%
CHARITABLE CONTRIBUTION LIMITATION (10%)	280.
CHARITABLE CONTRIBUTION	331,792.
<u>CHARITABLE CONTRIBUTION DEDUCTION (SMALLER OF THE ABOVE TWO)</u>	<u>280.</u>

ARTPRIZE GRAND RAPIDS

26-4571560

ATTACHMENT 2

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

ACCOUNTING FEES

500.

PART II - LINE 28 - OTHER DEDUCTIONS

500.

**ArtPrize Grand Rapids**  
**EIN: 26-4571560**  
**Form 990-T**  
**Charitable Contributions and Carryforward Schedule**  
**For Year Ended December 31, 2018**

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2015 Contribution	40,000
2015 Unrelated Business Taxable Income before Deduction	25,869
2015 10% Contribution Deduction	<u>(2,587)</u>
<b>Remaining Carryforward to 2016</b>	<b>37,413</b>
Prior-Year Contribution Carryforward	37,413
2016 Contribution	300,000
2016 Unrelated Business Taxable Income before Deduction	42,767
2016 10% Contribution Deduction	<u>(4,277)</u>
<b>Remaining Carryforward to 2017</b>	<b>333,136</b>
Prior-Year Contribution Carryforward	333,136
2017 Contribution	-
2017 Unrelated Business Taxable Income before Deduction	13,446
2017 10% Contribution Deduction	<u>(1,345)</u>
<b>Remaining Carryforward to 2018</b>	<b>331,792</b>
Prior-Year Contribution Carryforward	331,792
2018 Contribution	-
2018 Unrelated Business Taxable Income before Deduction	2,800
2018 10% Contribution Deduction	<u>(280)</u>
<b>Remaining Carryforward to 2019</b>	<b>331,512</b>