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Form **990-T****AMENDED RETURN - SECTION 512(A)(7) REPEAL**
Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No 1545-0687

2017For calendar year 2017 or other tax year beginning OCT 1, 2017, and ending SEP 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 ServiceA ☐ Check box if
address changedName of organization (☐ Check box if name changed and see instructions.)D Employer identification number
(Employees' trust, see
instructions)

B Exempt under section

Print
or
TypePROHEALTH CARE MEDICAL ASSOCIATES, INC.39-1083015☒ 501(c)(3)

Number, street, and room or suite no. If a P.O. box, see instructions

E Unrelated business activity codes
(See instructions)☐ 408(e) ☐ 220(e)N17 W24100 RIVERWOOD DRIVE, NO. 200☐ 408A ☐ 530(a)

City or town, state or province, country, and ZIP or foreign postal code

☐ 529(a)WAUKESHA, WI 53188623000C Book value of all assets
at end of year

F Group exemption number (See instructions.) ▶

61,368,148.G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trustH Describe the organization's primary unrelated business activity. ▶ NON-RESIDENT NURSING SUPPORT SERVICESI During the tax year, was the corporation a subsidiary in an affiliated group or a parent subsidiary controlled group? ▶ ☒ Yes ☐ NoIf "Yes," enter the name and identifying number of the parent corporation. ▶ SEE STATEMENT 3J The books are in care of ▶ RONALD FARRTelephone number ▶ (262) 928-4740**Part I Unrelated Trade or Business Income**

(A) Income

(B) Expenses

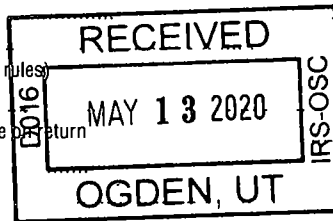
(C) Net

1a	Gross receipts or sales	<u>435,769.</u>			
b	Less returns and allowances		c Balance ▶	1c	<u>435,769.</u>
2	Cost of goods sold (Schedule A, line 7)			2	
3	Gross profit. Subtract line 2 from line 1c			3	<u>435,769.</u>
4a	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 partnerships and S corporations (attach statement)			5	
6	Rent income (Schedule C)			6	
7	Unrelated debt-financed income (Schedule E)			7	
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. 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	<u>435,769.</u>

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)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	<u>235,456.</u>
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule)		18	
19	Taxes and licenses		19	<u>86.</u>
20	Charitable contributions (See instructions for limitation rules)		20	
21	Depreciation (attach Form 4562)		21	<u>1,512.</u>
22	Less depreciation claimed on Schedule A and elsewhere on return		22a	
23	Depletion		22b	<u>1,512.</u>
24	Contributions to deferred compensation plans		23	
25	Employee benefit programs		24	
26	Excess exempt expenses (Schedule I)		25	<u>17,558.</u>
27	Excess readership costs (Schedule J)		26	
28	Other deductions (attach schedule)		27	
29	Total deductions. Add lines 14 through 28		28	<u>24,271.</u>
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		29	<u>278,883.</u>
31	Net operating loss deduction (limited to the amount on line 30)		30	<u>156,886.</u>
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		31	
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)		32	<u>156,886.</u>
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32		33	<u>1,000.</u>
			34	<u>155,886.</u>



SEE STATEMENT 2

SCANNED OCT 20 2020

Received in
Batching

AUG 24 2020

Form 990-T (2017)

PROHEALTH CARE MEDICAL ASSOCIATES, INC.

39-1083015

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) \$ 155,886.

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

SEE STATEMENT 4

35c 37,844.

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 37,844.

Part IV Tax and Payments**41a Foreign tax credit** (corporations attach Form 1118; trusts attach Form 1116)

b Other credits (see instructions)

c General business credit. Attach Form 3800

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

e **Total credits.** Add lines 41a through 41d**42 Subtract line 41e from line 40**

42 37,844.

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 37,844.

45a Payments: A 2016 overpayment credited to 2017

b 2017 estimated tax payments

c Tax deposited with Form 8868

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

e Backup withholding (see instructions)

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

g Other credits and payments:

☐ Form 2439☐ Form 4136 ☐ Other

Total

46 Total payments. Add lines 45a through 45g

46 79,000.

47 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐

47 303.

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 40,853.

50 Enter the amount of line 49 you want: Credited to 2018 estimated tax 40,853.

Refunded

50 0.

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
☐ ☐
☒ X

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
☐ ☐
☒ X

53 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Yes No
☐ ☐
☐ ☐

Sign Here

Under penalty 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
75F00AD91730471Date
4/24/2020Title
CHIEF FINANCIAL/ADMIN OFFMay the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

DAVID LOWENTHAL

DAVID LOWENTHAL

04/03/20

P00378651

Firm's name PLANTE & MORAN, PLLC

Firm's EIN 38-1357951

27400 NORTHWESTERN HIGHWAY

Firm's address SOUTHFIELD, MI 48034

Phone no. (248) 352-2500

Form 990-T (2017)

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				
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
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		
(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 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.

Form 990-T (2017) **PROHEALTH CARE MEDICAL ASSOCIATES, INC.****39-1083015**Page **4****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			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)				

		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		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)						

		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		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)						

Totals (carry to Part II, line (5))		0.	0.			0.
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Form **990-T** (2017)

Form 990-T (2017) **PROHEALTH CARE MEDICAL ASSOCIATES, INC.****39-1083015**Page **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)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col (A) 0.	Enter here and on page 1, Part I, line 11, col (B) 0.				Enter here and on page 1, Part II, line 27 0.

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)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2017)

Form **4626**
Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Corporations

▶ Attach to the corporation's tax return.

▶ Go to www.irs.gov/Form4626 for instructions and the latest information.

OMB No 1545-0123

2017

Name PROHEALTH CARE MEDICAL ASSOCIATES, INC.		Employer identification number 39-1083015
Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).		
1	Taxable income or (loss) before net operating loss deduction	155,886.
2	Adjustments and preferences:	
a	Depreciation of post-1986 property	
b	Amortization of certified pollution control facilities	
c	Amortization of mining exploration and development costs	
d	Amortization of circulation expenditures (personal holding companies only)	
e	Adjusted gain or loss	
f	Long-term contracts	
g	Merchant marine capital construction funds	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	
i	Tax shelter farm activities (personal service corporations only)	
j	Passive activities (closely held corporations and personal service corporations only)	
k	Loss limitations	
l	Depletion	
m	Tax-exempt interest income from specified private activity bonds	
n	Intangible drilling costs	
o	Other adjustments and preferences	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	155,886.
4	Adjusted current earnings (ACE) adjustment:	
a	ACE from line 10 of the ACE worksheet in the instructions	155,886.
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	0.
c	Multiply line 4b by 75% (0.75). Enter the result as a positive amount	
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. Note: You must enter an amount on line 4d (even if line 4b is positive)	
e	ACE adjustment.	
	<ul style="list-style-type: none"> If line 4b is zero or more, enter the amount from line 4c If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount 	0.
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	155,886.
6	Alternative tax net operating loss deduction. See instructions	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	155,886.
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):	
a	Subtract \$150,000 from line 7. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-	426,869.
b	Multiply line 8a by 25% (0.25)	106,717.
c	Exemption. Subtract line 8b from \$40,000. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-	0.
9	Subtract line 8c from line 7. If zero or less, enter -0-	155,886.
10	Multiply line 9 by 20% (0.20)	31,177.
11	Alternative minimum tax foreign tax credit (AMTFTC). See instructions	
12	Tentative minimum tax. Subtract line 11 from line 10 STMT 5 BLENDED RATE	7,858.
13	Regular tax liability before applying all credits except the foreign tax credit	37,844.
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	0.

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 4626 (2017)

PROHEALTH CARE MEDICAL ASSOCIATES, INC.

39-1083015

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions.

1 Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626		1	155,886.
2 ACE depreciation adjustment:			
a AMT depreciation	2a 1,512.		
b ACE depreciation:			
(1) Post-1993 property	2b(1) 1,512.		
(2) Post-1989, pre-1994 property	2b(2)		
(3) Pre-1990 MACRS property	2b(3)		
(4) Pre-1990 original ACRS property	2b(4)		
(5) Property described in sections 168(f)(1) through (4)	2b(5)		
(6) Other property	2b(6)		
(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7) 1,512.		
c ACE depreciation adjustment. Subtract line 2b(7) from line 2a		2c	
3 Inclusion in ACE of items included in earnings and profits (E&P):			
a Tax-exempt interest income	3a		
b Death benefits from life insurance contracts	3b		
c All other distributions from life insurance contracts (including surrenders)	3c		
d Inside buildup of undistributed income in life insurance contracts	3d		
e Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)	3e		
f Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e		3f	
4 Disallowance of items not deductible from E&P:			
a Certain dividends received	4a		
b Dividends paid on certain preferred stock of public utilities that are deductible under section 247 (as affected by P.L. 113-295, Div. A, section 221(a)(4)(A), Dec. 19, 2014, 128 Stat. 4043)	4b		
c Dividends paid to an ESOP that are deductible under section 404(k)	4c		
d Nonpatronage dividends that are paid and deductible under section 1382(c)	4d		
e Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)	4e		
f Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e		4f	
5 Other adjustments based on rules for figuring E&P:			
a Intangible drilling costs	5a		
b Circulation expenditures	5b		
c Organizational expenditures	5c		
d LIFO inventory adjustments	5d		
e Installment sales	5e		
f Total other E&P adjustments. Combine lines 5a through 5e		5f	
6 Disallowance of loss on exchange of debt pools		6	
7 Acquisition expenses of life insurance companies for qualified foreign contracts		7	
8 Depletion		8	
9 Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property		9	
10 Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626		10	155,886.

PROHEALTH CARE MEDICAL ASSOCIATES, INC.

39-1083015

FOOTNOTES

STATEMENT 1

THE RETURN WAS AMENDED AS A RESULT OF THE REPEAL OF SECTION
512(A)(7).

LINES 12(A) AND 12(C) HAVE BEEN AMENDED TO REMOVE THE
\$22,251 OF 512(A)(7) QUALIFIED TRANSPORTION FRINGE ACTIVITY
ORIGINALLY REPORTED.

PROHEALTH CARE MEDICAL ASSOCIATES, INC.

39-1083015

FORM 990-T

OTHER DEDUCTIONS

STATEMENT 2

DESCRIPTION

AMOUNT

SUPPLIES

2,939.

DRUGS

5,957.

EDUCATION AND TRAINING EXPENSE

1,968.

DUES, LICENSES, FEES EXPENSE

2,328.

TELEPHONE EXPENSE

11,079.

TOTAL TO FORM 990-T, PAGE 1, LINE 28

24,271.

FORM 990-T

PARENT CORPORATION'S NAME AND IDENTIFYING NUMBER

STATEMENT 3

CORPORATION'S NAME

IDENTIFYING NO

PROHEALTH CARE INC.

38-1486873

PROHEALTH CARE MEDICAL ASSOCIATES, INC.

39-1083015

FORM 990-T	LINE 35C TAX COMPUTATION	STATEMENT 4
1.	TAXABLE INCOME	155,886
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .	0
3.	LINE 1 LESS LINE 2	155,886
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .	0
5.	LINE 3 LESS LINE 4	155,886
6.	INCOME SUBJECT TO 34% TAX RATE	155,886
7.	INCOME SUBJECT TO 35% TAX RATE	0
8.	15 PERCENT OF LINE 2	0
9.	25 PERCENT OF LINE 4	0
10.	34 PERCENT OF LINE 6	53,001
11.	35 PERCENT OF LINE 7	0
12.	ADDITIONAL 5% SURTAX	0
13.	ADDITIONAL 3% SURTAX	0
14.	TOTAL INCOME TAX	<u>53,001</u>
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017	<u>32,736</u>
	DAYS	
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017 92	13,359
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018 273	24,485
18.	TOTAL TAX PRORATED	<u>37,844</u>

PROHEALTH CARE MEDICAL ASSOCIATES, INC.

39-1083015

TENTATIVE MINIMUM TAX (TMT) PRORATION

STATEMENT 5

TENTATIVE MINIMUM TAX FOR THE ENTIRE YEAR . . .	31,177.
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TMT IN EFFECT BEFORE 01/01/2018	31,177.
---	---------

TMT IN EFFECT AFTER 12/31/2017	0.
--	----

DAYS

TMT PRORATED FOR NUMBER OF DAYS IN 2017 . . 92	7,858.
--	--------

TMT PRORATED FOR NUMBER OF DAYS IN 2018 . . 273	0.
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TMT PRORATED 365	7,858.
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Form **4562**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property) 990-T

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No 1545-0172

2017Attachment
Sequence No 179

Identifying number

PROHEALTH CARE MEDICAL ASSOCIATES, INC. FORM 990-T PAGE 1

39-1083015

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018 Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,512.

Part III MACRS Depreciation (Don't include listed property) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year	/		40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	1,512.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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Part V- Listed Property (include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use**25****26** Property used more than 50% in a qualified business use

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use

		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1**28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1**29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2017 tax year

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43 Amortization of costs that began before your 2017 tax year**43****44** Total. Add amounts in column (f). See the instructions for where to report**44**