

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

20200327706002 0

OMB No. 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or other tax year beginning _____ and ending _____

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 OnlyA ☐ Check box if
address changed

B Exempt under section

☒ 501(c)(3) **03**
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)
Print
or
TypeName of organization (☐ Check box if name changed and see instructions)GREATER OUACHITA CHAPTER
NATIONAL FEDERATION OF THE BLIND OF LA

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

101 SOUTH TRENTON STREET

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

RUSTON, LA 71270

D Employer identification number
(Employees' trust, see
instructions)

72-1239952

E Unrelated business activity code
(See instructions)

713200

C Book value of all assets
at end of year

14,240.

F Group exemption number (See instructions.) **8638**G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

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

If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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

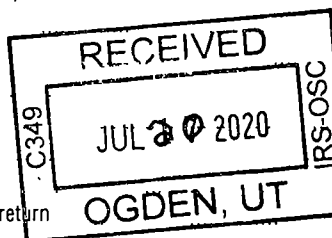
If "Yes," enter the name and identifying number of the parent corporation.

J The books are in care of **PAM ALLEN**Telephone number **318-281-2891****Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
1a 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		
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 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		
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) STATEMENT 1	12	295,825.	295,825.
13 Total. Combine lines 3 through 12	13	295,825.	295,825.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions)
(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	37,025.
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	5,967.
20 Depreciation (attach Form 4562)	20	
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	
22 Depletion	22	
23 Contributions to deferred compensation plans	23	
24 Employee benefit programs	24	
25 Excess exempt expenses (Schedule I)	25	
26 Excess readership costs (Schedule J)	26	
27 Other deductions (attach schedule) SEE STATEMENT 2	27	140,215.
28 Total deductions. Add lines 14 through 27	28	183,207.
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	112,618.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	0.
31 Unrelated business taxable income. Subtract line 30 from line 29	31	112,618.



Received in
SEP 03 2020

SCANNED NOV 03 2020

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Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	112,618.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules) STMT 3 STMT 4	34	11,162.
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	101,456.
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	101,456.
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, enter the smaller of zero or line 37	39	100,456.

Part IV Tax Computation

40	Organizations Taxable as Corporations Multiply line 39 by 21% (0.21)	40	21,096.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	21,096.

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	21,096.
48	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	48	
49	Total tax. Add lines 47 and 48 (see instructions)	49	21,096.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments: A 2018 overpayment credited to 2019	51a	
b	2019 estimated tax payments	51b	21,680.
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total ▶	51g	
52	Total payments. Add lines 51a through 51g	52	21,680.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	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	584.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax 584. Refunded	56	0.

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

57	At any time during the 2019 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
58	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.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		X

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

Date

7/13/2020 DIRECTOR Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

TIMMY R. LANGSTON, CPA

Preparer's signature

TIMMY R. LANGSTON, CPA *Timmy R. Langston*

Date

07/01/20

Check ☐ if self-employed

PTIN

P00699541

Firm's name ▶ SILAS SIMMONS, LLP

Firm's EIN ▶ 64-0319291

P.O. BOX 4550

Firm's address ▶ MONROE, LA 71211-4550

Phone no. (318) 323-4481

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		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
b Other costs (attach schedule)	4b				
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		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(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)	
(1) _____	_____	
(2) _____	_____	
(3) _____	_____	
(4) _____	_____	
Total 0.	Total 0.	(b) Total deductions Enter here and on page 1, Part I, line 6, column (B) 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.

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.

GREATER OUACHITA CHAPTER

Form 990-T (2019) NATIONAL FEDERATION OF THE BLIND OF LA

72-1239952

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 25
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.

Form 990-T (2019)

GREATER OUACHITA CHAPTER

Form 990-T (2019) NATIONAL FEDERATION OF THE BLIND OF LA

72-1239952

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)	0.	0.				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 (2019)

FORM 990-T	OTHER INCOME	STATEMENT	1
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DESCRIPTION	AMOUNT
NET INCOME FROM SPECIAL EVENTS & ACTIVITIES - SEE ATTACHED STATEMENT 4-B	295,825.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	295,825.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	2
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DESCRIPTION	AMOUNT
BUILDING RENTAL - STATEMENT 6B	60,388.
FUNDRAISING SUPPLIES - STATEMENT 6B	77,836.
BANK CHARGES - STATEMENT 6B	152.
SHORTAGES, THEFT AND NSF CHECKS - STATEMENT 6B	424.
LEGAL AND ACCOUNTING - STATEMENT 6B	1,198.
OTHER SUPPLIES - STATEMENT 6B	217.
TOTAL TO FORM 990-T, PAGE 1, LINE 27	140,215.

FORM 990-T	CONTRIBUTIONS	STATEMENT	3
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DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
LOUISIANA CENTER FOR THE BLIND	N/A	1,860.
TOTAL TO FORM 990-T, PAGE 2, LINE 34		1,860.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 4

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2014

FOR TAX YEAR 2015

FOR TAX YEAR 2016

16,086

FOR TAX YEAR 2017

FOR TAX YEAR 2018

TOTAL CARRYOVER

16,086

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

1,860

TOTAL CONTRIBUTIONS AVAILABLE

17,946

TAXABLE INCOME LIMITATION AS ADJUSTED

11,162

EXCESS CONTRIBUTIONS

6,784

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

6,784

ALLOWABLE CONTRIBUTIONS DEDUCTION

11,162

TOTAL CONTRIBUTION DEDUCTION

11,162

STATEMENT 4-B

**Greater Ouachita Chapter, NFBL
EIN # 72-1239952
RUSTON, LOUISIANA
FISCAL YEAR ENDING 2019**

FORM 990 - T, PAGE 1, LINE 12

OTHER INCOME

GROSS RECEIPTS - PULLTABS	\$ 1,051,263
GROSS RECEIPTS - GLUE & VIDEO BINGO	3,129
GROSS RECEIPTS - OTHER	<u>0</u>
TOTAL PULLTABS & OTHER RECEIPTS	\$ 1,054,392
 TOTAL PULLTABS DIRECT EXPENSES	 <u>\$ 758,567</u>
 TOTAL OTHER INCOME	 <u>\$ 295,825</u>
FROM SPECIAL EVENTS & ACTIVITIES	<u><u>295,825</u></u>

Greater Ouachita Chapter, NFBL
EIN # 72-1239952
RUSTON, LOUISIANA
FISCAL YEAR ENDING 2019

STATEMENT 6-B

FORM 990 - T
 ALLOCATION SCHEDULE FOR UNRELATED BUSINESS INCOME EXPENSES

DESCRIPTION	100% EXPENSES	UBI (100%) EXPENSES	FORM 990-T PART II - LINE #
UBI EXCISE TAXES & LICENSES			
FORM 730 - WAGERING TAXES	\$ 2,658	\$ 2,658	
OCCUPATIONAL LICENSES & OTHER	425	\$ 425	
UBIT LICENSE RENEWAL	0	0	
TOTAL UBI DIRECT TAXES & LICENSES	<u>\$ 3,083</u>	<u>\$ 3,083</u>	LINE 19

DESCRIPTION	100% EXPENSES	UBI (60%) EXPENSES	FORM 990-T PART II - LINE #
SALARIES AND WAGES	<u>\$ 59,717</u>	<u>\$ 37,025</u>	LINE 15
PAYROLL TAXES	\$ 4,651	\$ 2,884	
TAXES AND LICENSES	0	0	
TOTAL PAYROLL TAXES & LICENSES	<u>\$ 4,651</u>	<u>\$ 2,884</u>	LINE 19
CHARITABLE CONTRIBUTIONS			
LA CENTER FOR THE BLIND	\$ 3,000	1,860	
NATIONAL FEDERATION FOR THE BLIND	6,500		
TOTAL CONTRIBUTIONS	<u>\$ 9,500</u>	<u>\$ 1,860</u>	LINE 20

DESCRIPTION	100% EXPENSES	UBI (60%) EXPENSES	FORM 990-T PART II - LINE #
OTHER DEDUCTIONS			
BUILDING RENTAL	\$ 97,400	\$ 60,388	
LEGAL & ACCOUNTING FEES	1,933	1,198	
FUNDRAISING SUPPLIES	125,542	77,836	
OTHER SUPPLIES	350	217	
BANK CHARGES	245	152	
SHORTAGES	612	379	
THEFT LOSS & ADJUSTMENTS	72	45	
NSF CHECKS AND RECOVERIES	0	0	
TOTAL OTHER DEDUCTIONS	<u>\$ 226,154</u>	<u>\$ 140,215</u>	LINE 28

TOTAL FUNDRAISING EVENTS RECEIPTS	\$1,708,413
TOTAL PULLTAB & OTHER RECEIPTS	1,054,392

PRO RATA UBI PERCENTAGE	62%
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