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Form **990-T**

Department of the Treasury
Internal Revenue Service

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

For calendar year 2016 or other tax year beginning 07/01, 2016, and ending 06/30, 2017.

▶ Information about Form 990-T and its instructions is available at www.irs.gov/form990t.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No 1545-0687

2016

Open to Public Inspection for 501(c)(3) Organizations Only

A [ ] Check box if address changed

B Exempt under section
[X] 501(C)(3)
[ ] 408(e) [ ] 220(e)
[ ] 408A [ ] 530(a)
[ ] 529(a)

C Book value of all assets at end of year
172,887,128.

Print or Type

Name of organization ([ ] Check box if name changed and see instructions)
THE AMERICAN SOCIETY OF MECHANICAL ENGINEERS

Number, street, and room or suite no If a P O box, see instructions
TWO PARK AVENUE

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10016

D Employer identification number (Employees' trust, see instructions)
13-1623899

E Unrelated business activity codes (See instructions)
541800 532000

F Group exemption number (See instructions) ▶

G Check organization type ▶ [X] 501(c) corporation [ ] 501(c) trust [ ] 401(a) trust [ ] Other trust

4

H Describe the organization's primary unrelated business activity ▶ ATTACHMENT 1

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

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

J The books are in care of ▶ THOMAS MEEHAN, CONTROLLER Telephone number ▶ 973-244-2255

Part I Unrelated Trade or Business Income

			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 5,075.				
b	Less returns and allowances ____ c Balance ▶	1c	5,075.		
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit Subtract line 2 from line 1c	3	5,075.		5,075.
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	57,012.	54,926.	2,086.
7	Unrelated debt-financed income (Schedule E)	7			
8	Interest annuities, royalties, and rents from controlled organizations (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	52,925.		52,925.
11	Advertising income (Schedule J)	11	1,264,738.	1,196,077.	68,661.
12	Other income (See instructions, attach schedule)	12	466,366.	ATCH 2	466,366.
13	**Total** Combine lines 3 through 12	13	1,846,116.	1,251,003.	595,113.

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	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule)	18	
19	Taxes and licenses ATTACHMENT 6	19	26,427.
20	Charitable contributions (See instructions for limitation rules) ATTACHMENT 5	20	29,801.
21	Depreciation (attach Form 4562) 21		
22	Less depreciation claimed on Schedule A and elsewhere on return 22a	22b	
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	68,661.
28	Other deductions (attach schedule) ATTACHMENT 3	28	202,013.
29	**Total deductions.** Add lines 14 through 28	29	326,902.
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30	268,211.
31	Net operating loss deduction (limited to the amount on line 30)	31	
32	Unrelated business taxable income before specific deduction Subtract line 31 from line 30	32	268,211.
33	Specific deduction (Generally $1,000, but see line 33 instructions for exceptions)	33	1,000.
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	34	267,211.

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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) $		
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 ▶	35c	87,462.
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	87,462.

Part IV Tax and Payments

41 a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	41a			
b	Other credits (see instructions)	41b			
c	General business credit Attach Form 3800 (see instructions)	41c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	41d			
e	**Total credits.** Add lines 41a through 41d			41e	
42	Subtract line 41e from line 40			42	87,462.
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	87,462.
45 a	Payments A 2015 overpayment credited to 2016	45a	38,317.		
b	2016 estimated tax payments	45b	120,000.		
c	Tax deposited with Form 8868	45c			
d	Foreign organizations Tax paid or withheld at source (see instructions)	45d			
e	Backup withholding (see instructions)	45e			
f	Credit for small employer health insurance premiums (Attach Form 8941)	45f			
g	Other credits and payments ☐ Form 2439 ______ ☐ Form 4136 ______ ☐ Other ______ Total ▶	45g			
46	**Total payments.** Add lines 45a through 45g			46	158,317.
47	Estimated tax penalty (see instructions) Check if Form 2220 is attached ▶ ☐			47	
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	70,855.
50	Enter the amount of line 49 you want **Credited to 2017 estimated tax** ▶ 70,855. **Refunded** ▶			50	

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

		Yes	No
51	At any time during the 2016 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 ▶ CHINA, U.K., INDIA	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		X
53	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0.		

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] | 05-08-18 | ▶ ASST TREASURER

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below (see instructions)? X Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MARY-EVELYN ANTONETTI	Mary-Evelyn Antonetti	5/14/2018		P00431862
Firm's name ▶ KPMG LLP			Firm's EIN ▶ 13-5565207	
Firm's address ▶ 345 PARK AVENUE,, NEW YORK, NY 10154			Phone no 212-758-9700	

Form **990-T** (2016)

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						X

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property) (see instructions)

1. Description of property

(1) UEF LEASE

(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)		57,012.	54,926.
(2)			
(3)			
(4)			
Total		Total 57,012.	
(c) Total income. Add totals of columns 2(a) and 2(b) Enter here and on page 1, Part I, line 6, column (A) ▶		57,012.	**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶ 54,926.

Schedule E - Unrelated Debt-Financed Income (see instructions)

N/A

	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)			%		
				Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Totals ▶					
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 N/A	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)

N/A 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) ATCH 4						
(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 . . . . . ▶	52,925.					

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) MECHANICAL ENGINEERING	1,173,040	1,179,122		161,901	1,695,008	
(2) ASME NEWS	91,698	16,955		1,194	116,361	
(3)						
(4)						
Totals (carry to Part II, line (5)) . .	1,264,738.	1,196,077.	68,661.	163,095.	1,811,369.	68,661.

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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 . . . . ▶	1,264,738.	1,196,077.				68,661.
	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
Totals, Part II (lines 1-5) . . . . ▶	1,264,738.	1,196,077.				68,661.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions) N/A

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 . . . . ▶			

Form **990-T** (2016)

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Corporations

▶ Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

OMB No 1545-0123

2016

Name	Employer identification number
AMERICAN SOCIETY OF MECHANICAL ENGINEERS	13-1623899

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			1	267,211
2	**Adjustments and preferences:**				
a	Depreciation of post-1986 property			2a	
b	Amortization of certified pollution control facilities			2b	
c	Amortization of mining exploration and development costs			2c	
d	Amortization of circulation expenditures (personal holding companies only)			2d	
e	Adjusted gain or loss			2e	
f	Long-term contracts			2f	
g	Merchant marine capital construction funds			2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)			2h	
i	Tax shelter farm activities (personal service corporations only)			2i	
j	Passive activities (closely held corporations and personal service corporations only)			2j	
k	Loss limitations			2k	
l	Depletion			2l	
m	Tax-exempt interest income from specified private activity bonds			2m	
n	Intangible drilling costs			2n	
o	Other adjustments and preferences			2o	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o			3	267,211
4	**Adjusted current earnings (ACE) adjustment:**				
a	ACE from line 10 of the ACE worksheet in the instructions	4a	267,211		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	4b			
c	Multiply line 4b by 75% (0.75). Enter the result as a positive amount	4c			
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)*	4d			
e	ACE adjustment • 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			4e	
5	Combine lines 3 and 4e. If zero or less, stop here, the corporation does not owe any AMT			5	267,211
6	Alternative tax net operating loss deduction See instructions			6	
7	**Alternative minimum taxable income.** Subtract line 6 from line 5 If the corporation held a residual interest in a REMIC, see instructions			7	267,211
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-	8a			
b	Multiply line 8a by 25% (0.25)	8b			
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-			8c	0
9	Subtract line 8c from line 7 If zero or less, enter -0-			9	267,211
10	Multiply line 9 by 20% (0.20)			10	53,442
11	Alternative minimum tax foreign tax credit (AMTFTC). See instructions			11	
12	Tentative minimum tax Subtract line 11 from line 10			12	53,442
13	Regular tax liability before applying all credits except the foreign tax credit			13	87,462
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			14	NONE

For Paperwork Reduction Act Notice, see separate instructions.

ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY.

THE AMERICAN SOCIETY OF MECHANICAL ENGINEERS ("ASME") PRIMARILY DERIVES UNRELATED BUSINESS TAXABLE INCOME ("UBTI") FROM ADVERTISING. ASME'S OTHER SOURCES OF UBTI INCLUDE: RENTAL INCOME, JOB BOARD INCOME, SMARTBRIEF, AND LABEL SALES.

PART I - LINE 12 - OTHER INCOME

PROFIT SHARING- SMART BRIEF	251,170.
JOB BOARD	215,196.
PART I - LINE 12 - OTHER INCOME	466,366.

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

SMART BRIEF EXPENSES	151,395.
JOB BOARD EXPENSES	35,618.
TAX PREPARATION FEES	15,000.
PART II - LINE 28 - OTHER DEDUCTIONS	202,013.

SCHEDULE I - EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME

ATTACHMENT 4

1 EXPLOITED ACTIVITY	2 GROSS UNRELATED BUSINESS INCOME	3 EXPENSES DIRECTLY CONNECTED	4 NET INCOME OR (LOSS)	5 GROSS INCOME FROM ACTIVITY	6 EXPENSES ATTRIBUTABLE TO COL 5	7 EXCESS EXEMPT EXPENSES
WEBSITE SPONSORED LOGO	52,925		52,925			
COLUMN TOTALS	52,925					

Charitable Contributions Schedule
AMERICAN SOCIETY OF MECHANICAL ENGINEERS
Form 990-T

Charitable Contributions Utilized, Form 990-T Line 20

Year Genarated	C/C Generated	Year C/C Utilized	C/C Utilized	Carried to Next Year
30-Jun-16	520,888	30-Jun-16	(37,687)	483,201
30-Jun-17	538,250	30-Jun-17	(29,801)	508,449
		Carryforward to June 30, 2018		991,650

AMERICAN SOCIETY OF MECHANICAL ENGINEERS
Form 990-T

Taxes and Licenses, Form 990-T Line 19

New York State Taxes for Form NY CT-13	26,427
	26,427

Section 1.263(a)-3(n) Election – Book Conformity Election

The American Society of Mechancal Engineers is making the election under Treas. Reg § 1.263(a)-3(n) to capitalize those repair and maintenance costs that it treats as capital expenditures on its books and records for the tax year ended June 30, 2017

Taxpayer Name: The American Society of Mechanical Engineers
Address: Two Park Avenue
New York, NY 10016

Taxpayer Identification Number: 13-1623899

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

The American Society of Mechanical Engineers hereby makes the de minimis safe harbor election under Section 1 263(a)-1(f) of the Treasury Regulations, effective for the tax year ending June 30, 2017 Taxpayer has an Applicable Financial Statement for the year of the election This election permits the taxpayer to deduct for tax purposes any item deducted under its book policy that does not exceed $5,000 per invoice (or per item, as substantiated by the invoice) or items having an economic useful life of twelve months or less as described in Section 1 263(a)-1(f)(1)(i)

Taxpayer Name The American Society of Mechanical Engineers
Address Two Park Avenue
New York, NY 10016
Taxpayer Identification Number 13-1623899