

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No 1545-0687

For calendar year 2017 or other tax year beginning **MAY 1, 2017**, and ending **APR 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).

2017

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

Department of the Treasury
Internal Revenue ServiceA ☐ Check box if
address changed

B Exempt under section

☒ 501(c)(3))
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)Print
or
TypeName of organization (☐ Check box if name changed and see instructions.)**AMERICAN ASSOCIATION OF FAMILY
AND CONSUMER SCIENCES**D Employer identification number
(Employees' trust, see
instructions)**53-0025870**

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

400 NORTH COLUMBUS STREET, NO. 202E Unrelated business activity codes
(See instructions)

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

ALEXANDRIA, VA 22314**900099 541800**C Book value of all assets
at end of year**7,979,354.**

F Group exemption number (See instructions.) ▶

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trustH Describe the organization's primary unrelated business activity. ▶ **CERTIFICATION PROGRAM AND ADVERTISING**I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No

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

J The books are in care of ▶ **THE ORGANIZATION**Telephone number ▶ **703-706-4600****Part I. Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 225,816.			
b Less returns and allowances			
c Balance ▶	225,816.		
2 Cost of goods sold (Schedule A, line 7)			
3 Gross profit. Subtract line 2 from line 1c	225,816.		225,816.
4a Capital gain net income (attach Schedule D)			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c Capital loss deduction for trusts			
5 Income (loss) from partnerships and S corporations (attach statement)			
6 Rent income (Schedule C)			
7 Unrelated debt-financed income (Schedule E)			
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10 Exploited exempt activity income (Schedule I)	8,740.	495.	8,245.
11 Advertising income (Schedule J)	10,705.	4,706.	5,999.
12 Other income (See instructions; attach schedule) STATEMENT 1	2,000.		2,000.
13 Total. Combine lines 3 through 12	247,261.	5,201.	242,060.

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	38,789.
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	2,763.
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	8,245.
27 Excess readership costs (Schedule J)	27	5,241.
28 Other deductions (attach schedule) SEE STATEMENT 2	28	115,233.
29 Total deductions. Add lines 14 through 28	29	170,271.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	71,789.
31 Net operating loss deduction (limited to the amount on line 30) SEE STATEMENT 3	31	27,509.
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	44,280.
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	43,280.

SCANNED APR 11 2019

MAR 25 2019

Approved in
L1 Building Agency

913

**AMERICAN ASSOCIATION OF FAMILY
AND CONSUMER SCIENCES**

53-0025870

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

SEE STATEMENT 4

35c 7,346.

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 7,346.

Part IV Tax and Payments**41a** 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

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 7,346.

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 7,346.

45a Payments: A 2016 overpayment credited to 2017

45a

b 2017 estimated tax payments

45b

c Tax deposited with Form 8868

45c

15,200.

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 15,200.

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

47 259.

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 7,595.

50 Enter the amount of line 49 you want: Credited to 2018 estimated tax 7,595. Refunded 0.

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.

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

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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 *Carolyn Jackson* Date *3/13/19*

**CHIEF EXECUTIVE
OFFICER**

May 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

SARA SMITH

Sara Smith

3/12/2019

P01332734

Firm's name TATE AND TRYON

Firm's EIN 52-1855942

Firm's address 2021 L STREET, NW SUITE 400

WASHINGTON, DC 20036

Phone no. (202) 293-2200

Form 990-T (2017)

AMERICAN ASSOCIATION OF FAMILY

Form 990-T (2017) **AND CONSUMER SCIENCES**

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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		
3 Cost of labor	3		from line 5. Enter here and in Part I,		
4a Additional section 263A costs			line 2	7	
(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		Yes No
5 Total. Add lines 1 through 4b	5		the organization?		

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) ►

(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)		%		
			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
			0.	0.
Totals			0.	0.
Total dividends-received deductions included in column 8				0.

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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)					
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)				
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) WEBSITE						
(2) ACTIVITIES	8,740.	495.	8,245.		44,788.	8,245.
(3)						
(4)						
Totals		8,740.	495.			8,245.

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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Part III **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) STATEMENT 7	10,705.	4,706.	5,999.	86,038.	114,594.	5,241.
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	10,705.	4,706.				5,241.

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 990-T

OTHER INCOME

STATEMENT 1

DESCRIPTION

AMOUNT

QUALIFIED TRANSPORTATION FRINGE BENEFITS

2,000.

TOTAL TO FORM 990-T, PAGE 1, LINE 12

2,000.

FORM 990-T

OTHER DEDUCTIONS

STATEMENT 2

DESCRIPTION

AMOUNT

OFFICE SUPPLIES	576.
OTHER EXPENSES	45,171.
POSTAGE AND SHIPPING	1,910.
PRINTING AND PRODUCTION	991.
PROFESSIONAL FEES	64,112.
TAX PREPARATION FEE	1,440.
TRAVEL EXPENSES	1,033.

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

115,233.

FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
04/30/10	115,050.	115,050.	0.	0.
04/30/11	50,682.	50,682.	0.	0.
04/30/14	39,575.	12,066.	27,509.	27,509.
NOL CARRYOVER AVAILABLE THIS YEAR			27,509.	27,509.

FORM 990-T	LINE 35C TAX COMPUTATION	STATEMENT 4
1. TAXABLE INCOME	43,280	
2. LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .	43,280	
3. LINE 1 LESS LINE 2	0	
4. LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .	0	
5. LINE 3 LESS LINE 4	0	
6. INCOME SUBJECT TO 34% TAX RATE	0	
7. INCOME SUBJECT TO 35% TAX RATE	0	
8. 15 PERCENT OF LINE 2	6,492	
9. 25 PERCENT OF LINE 4	0	
10. 34 PERCENT OF LINE 6	0	
11. 35 PERCENT OF LINE 7	0	
12. ADDITIONAL 5% SURTAX	0	
13. ADDITIONAL 3% SURTAX	0	
14. TOTAL INCOME TAX		<u>6,492</u>
15. TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017	<u>9,089</u>	
	DAYS	
16. TAX PRORATED FOR NUMBER OF DAYS IN 2017	245	4,358
17. TAX PRORATED FOR NUMBER OF DAYS IN 2018	120	2,988
18. TOTAL TAX PRORATED	<u>365</u>	<u>7,346</u>

FORM 990-T	SCHEDULE I - EXPENSES DIRECTLY CONNECTED WITH PRODUCTION OF UNRELATED BUSINESS INCOME	STATEMENT 5
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
WEBSITE EXPENSES		495.	
- SUBTOTAL -	1		495.
TOTAL OF FORM 990-T, SCHEDULE I, COLUMN 3			495.

FORM 990-T	SCHEDULE I - EXPENSES NOT DIRECTLY CONNECTED WITH PRODUCTION OF UNRELATED BUSINESS INCOME	STATEMENT 6
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
WEBSITE EXPENSES		44,788.	
- SUBTOTAL -	1		44,788.
TOTAL OF FORM 990-T, SCHEDULE I, COLUMN 6			44,788.

FORM 990-T

SCHEDULE J - INCOME FROM PERIODICALS
REPORTED ON A SEPARATE BASIS

STATEMENT 7

NAME OF PERIODICAL	GROSS ADV INCOME	DIRECT ADV COST	GAIN (LOSS)	CIRC INCOME	RDRSHIP COSTS	EXCESS RDRSHIP COSTS
JOURNAL OF FAMILY & CONSUMER SCIENCES	9,947.	4,706.	5,241.	86,038.	114,594.	5,241.
FAST FACS NEWSLETTER	758.		758.			
TO FM 990-T, SCH J	10,705.	4,706.	5,999.	86,038.	114,594.	5,241.