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Form **990-T**

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

OMB No 1545-0687

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017 or other tax year beginning 07/01/17, and ending 06/30/18

▶ 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

A ☐ Check box if address changed

B Exempt under section
☒ 501(C)(03)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

C Book value of all assets at end of year
1,429,730

Print or Type

Name of organization (☐ Check box if name changed and see instructions)
ILLINOIS ALCOHOL & OTHER DRUG ABUSE PROFESSIONAL CERT ASSOCIATION, INC.

Number, street, and room or suite no If a P O box, see instructions
401 E SANGAMON AVENUE

City or town state or province country and ZIP or foreign postal code
SPRINGFIELD IL 62702

D Employer identification number (Employees' trust, see instructions)
36-3122841

E Unrelated business activity codes (See instructions)
541800

F Group exemption number (See instructions) ▶

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Describe the organization's primary unrelated business activity
▶ ADVERTISING INCOME RELATED TO NEWSLETTER

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 ▶ JESSICA HAYES Telephone number ▶ 217-698-8110

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 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 (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	1,050	4,500	-3,450
12	Other income (See instructions, attach schedule)	12			
13	**Total** Combine lines 3 through 12	13	1,050	4,500	-3,450

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		19	
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	22b	0
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	
28	Other deductions (attach schedule)		28	
29	**Total deductions** Add lines 14 through 28		29	
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30	-3,450
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	-3,450
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	-3,450

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DAA **For Paperwork Reduction Act Notice, see instructions.** Form **990-T** (2017)

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	-360
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	-360

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 (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	-360
43	Other taxes Check if from ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (att sch)			43	
44	**Total tax** Add lines 42 and 43			44	0
45a	Payments A 2016 overpayment credited to 2017	45a			
b	2017 estimated tax payments	45b			
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	
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	
50	Enter the amount of line 49 you want **Credited to 2018 estimated tax** ▶	**Refunded** ▶		50	

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

		Yes	No
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 ▶		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 ▶ $		

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

Jessica Lee Hayes 9-17-18 ▶ EXECUTIVE DIRECTOR

Signature of officer Date 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	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LORI K MILOSEVICH	Lori Milosevich	09/17/18		P00626782
Firm's name ▶ ESTES, BRIDGEWATER & OGDEN			Firm's EIN ▶	37-0265152
Firm's address ▶ 901 S. SECOND ST SPRINGFIELD, IL 62704			Phone no	217-528-8473

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ▶

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 sec 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) N/A

(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)	N/A			
(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	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) N/A					
(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 ▶			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)

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) N/A				
(2)				
(3)				
(4)				
Totals ▶	Enter here and on page 1, Part I, line 9, column (A)			Enter here and on page 1, Part I, line 9, column (B)

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) N/A						
(2)						
(3)						
(4)						
Totals ▶	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

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) NEWSLETTTER ADVERTIS	1,050	4,500				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) ▶	1,050	4,500	-3,450			

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) N/A						
(2)						
(3)						
(4)						
Totals from Part I ▶	1,050	4,500				
Totals, Part II (lines 1-5) ▶	Enter here and on page 1 Part I line 11 col (A) 1,050	Enter here and on page 1, Part I line 11 col (B) 4,500				Enter here and on page 1 Part II line 27

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) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total Enter here and on page 1, Part II, line 14 ▶			

Form **990-T**

Tax Computation Worksheet - Corporate Fiscal Year Blended Rate

For tax year beginning 07/01/17 , and ending 06/30/18

2017

Name
ILLINOIS ALCOHOL & OTHER DRUG ABUSE PROFESSIONAL CERT ASSOCIATION, INC.

Employer Identification Number
36-3122841

1) Taxable income from Form 990-T, Line 34	1	-3,450
Pre-TCJA Tax Computation		
2) Tentative tax (1) As a Controlled Group or (2) Based on Income of Form 990-T, Line 34 displayed on Line 1	2	0
3) Applicable ratio 184 days included in this period divided by 365 total days in the year	3	0.504110
4) Tax for the pre-TCJA period	4	0
Post-TCJA Tax Computation		
5) Tentative tax Multiply line 1 times 21%	5	-725
6) Applicable ratio 181 days included in this period divided by 365 total days in the year	6	0.495890
7) Tax for the post-TCJA period	7	-360
Total Tax Computation		
8) Total tax liability before credits Sum of line 4 plus line 7 Enter here and on Form 990-T, Line 35c	8	-360

IAODAPCA

Year Ending· June 30, 2018 36-3122841

Illinois Alcohol & Other Drug Abuse
Professional Cert Association, Inc
401 E Sangamon Avenue
springfield, IL 62702

NOL Carryback Election

Under IRC Section 172(b)(3), the taxpayer elects to relinquish the entire carryback period with respect to any regular tax and AMT net operating loss incurred during the current tax year.

Form **990-T**

Net Operating Loss Carryover Worksheet

For calendar year 2017, or tax year beginning 07/01/17 , ending 06/30/18

2017

Name
ILLINOIS ALCOHOL & OTHER DRUG ABUSE PROFESSIONAL CERT ASSOCIATION, INC.

Employer Identification Number
36-3122841

Preceding Taxable Year	Prior Year: Adj. To NOL Inc/(Loss) After Adj.	Prior Year: NOL Utilized (Income Offset)	Prior Year: Carryovers to Current Year	Current Year: Income Offset By NOL Carryback / Carryover Utilized	Next Year Carryover
20th 06/29/98					
19th 06/29/99					
18th 06/30/00					
17th 06/30/01					
16th 06/30/02					
15th 06/30/03					
14th 06/30/04					
13th 06/30/05					
12th 06/30/06					
11th 06/30/07					
10th 06/30/08					
9th 06/30/09					
8th 06/30/10					
7th 06/30/11					
6th 06/30/12					
5th 06/30/13	-1,525		1,525		1,525
4th 06/30/14	-2,750		2,750		2,750
3rd 06/30/15	-3,975		3,975		3,975
2nd 06/30/16	-4,100		4,100		4,100
1st 06/30/17	-3,389		3,389		3,389
NOL carryover available to current year			15,739		
Current year	-3,450				3,450
NOL carryover available to next year					19,189

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
INTEREST INCOME						
	$ 658		14			
TOTAL	$ 658					