

Form 990-T

2017

Department of the Treasury
Internal Revenue ServiceExempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

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).

1806
Open to Public Inspection for
501(c)(3) Organizations OnlyA Check box if
address changed

B Exempt under section

| | |
|-------------------------------------|---------------|
| <input checked="" type="checkbox"/> | 501(C) 03 |
| <input type="checkbox"/> | 408(e) 220(e) |
| <input type="checkbox"/> | 408A 530(a) |
| <input type="checkbox"/> | 529(a) |

C Book value of all assets
at end of year

1,218,402

Name of organization (Check box if name changed and see instructions)

BARREN RIVER AREA SAFE SPACE, INC.

Print
or
Type

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

PO BOX 1941

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

BOWLING GREEN KY 42102-1941

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

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?
If "Yes," enter the name and identifying number of the parent corporation► Yes No

J The books are in care of ► DEBBIE CHANDLER

Telephone number ► 270-843-1183

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 | | | |
| 1 | | 1c | | |
| 2 | | 2 | | |
| 3 | | 3 | | |
| 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 (Schedule F) | | | |
| 9 | Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) | | | |
| 10 | Exploited exempt activity income (Schedule I) | | | |
| 11 | Advertising income (Schedule J) | | | |
| 12 | Other income (See instructions, attach schedule) | | | |
| 13 | Total. Combine lines 3 through 12 | 0 | | 0 |

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 |
| 23 | Depletion | 22b |
| 24 | Contributions to deferred compensation plans | 0 |
| 25 | Employee benefit programs | 23 |
| 26 | Excess exempt expenses (Schedule I) | 24 |
| 27 | Excess readership costs (Schedule J) | 25 |
| 28 | Other deductions (attach schedule) | 26 |
| 29 | Total deductions. Add lines 14 through 28 | 27 |
| 30 | Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | 28 |
| 31 | Net operating loss deduction (limited to the amount on line 30) | 29 |
| 32 | Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 | 30 |
| 33 | Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) | 31 |
| 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 | 32 |

DAA For Paperwork Reduction Act Notice, see instructions.

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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

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)

37 Proxy tax. See instructions

38 Alternative minimum tax

39 Tax on Non-Compliant Facility Income. See instructions

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies

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 (see instructions)

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

Other taxes Form 4255 Form 8611 Form 8697 Form 8866 Other (att sch) Check if from

44 Total tax. Add lines 42 and 43

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

41a

41b

41c

41d

41e

42

43

44

0

45a

45b

45c

45d

45e

45f

45g

45g

46

47

48

49

50

46 Total payments. Add lines 45a through 45g

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

48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid

50 Enter the amount of line 49 you want Credited to 2018 estimated tax ► **Refunded** ►

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 ► **\$**

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

► *Jerry W. Shelton* 1/3/19

► **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

Jerry W. Shelton

Jerry W. Shelton CPA

1/8/19

Firm's EIN ► 61-1274635

Firm's name ► **Shelton CPAs, LLP** Firm's EIN ► **61-1274635**

181 West Professional Park Court

Firm's address ► **Bowling Green, KY 42104**

Phone no **270-842-9620**

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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 | (b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ► |

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►

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 | |
|--|--|--|---|--|
| 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) | | (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) | | % | | |
| Totals | | | Enter here and on page 1, Part I, line 7, column (A) ► | Enter here and on page 1, Part I, line 7, column (B) ► |
| 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) | | | | |

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)

| 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)

| 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 (carry to Part II, line (5))

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