						29393	24	302719
7 ~					ER 15, 2019			, ,
Form <b>990-T</b>	E	Exempt Orga	nization Bu	sine	ss Income T	Tax Returr	ו	OMB No 1545-0687
	For cal	a) lendar year 2018 or other tax ye	nd proxy tax und	aer se	ction 6033(e))			2018
Department of the Treasury		► Go to www	.ırs.gov/Form990T for i		ons and the latest inform		_	Open to Public Inspection for
Internal Revenue Service	<b>•</b>	Do not enter SSN numbe				zation is a 501(c)(3)		501(c)(3) Organizations Only loyer identification number
A Check box if address changed		Name of organization (	Check box if name	changed	and see instructions.)		(Emp	lloyees' trust, see uctions )
B Exempt under section	Print	COLUMBUS ZO	OLOGICAL PA	ARK	ASSOCIATION	r		1-4390844
<b>X</b> 501( <b>c√)</b> 3 )	or Type	Number, street, and roon		ox, see i	nstructions.			lated business activity code instructions )
408(e) 220(e)	'''	P.O. BOX 40		or forms	un poetal anda		┨	
408A530(a)		City or town, state or pro	43065-0400		ni postai code		812	930
C Book value of all assets	<u> </u>	E Group exemption num						
216,812,9						401(a)		Other trust
H Enter the number of the	_			8		the only (or first) ur , complete Parts I-V.		
		RKING FACILI ce at the end of the previous		Parte I ar				
business, then complete			us sentence, complete i	arts rui	ia ii, compiete a concoai	o m for buon addition		<b>.</b>
I During the tax year, was			affiliated group or a pare	ent-subs	idiary controlled group?	<b>▶</b> [	Y	es X No
If "Yes," enter the name a	ınd iden	tifying number of the parer	nt corporation.					5.15 2.100
J The books are in care of		GREG BELL,E de or Business Ind		ICE	PRESIDENTeleph (A) Income	one number > 6		(C) Net
Part I Unrelated		550,299.	ome	<del></del>	(A) filedine	(B) Expense	<u> </u>	(O) Net
b Less returns and allow			c Balance	10	550,299.			
2 Cost of goods sold (S		A, line 7)	,	2				
3 Gross profit. Subtract	line 2 fr	om line 1c		3	550,299.			550,299.
4 a Capital gain net incom	•	•		4a	<u> </u>			ļ <u></u> -
		art II, line 17) (attach Form	1 4797)	4b				
<ul> <li>c Capital loss deduction</li> <li>5 Income (loss) from a</li> </ul>		sts ship or an S corporation (a	ttach ctatement)	4c 5		-		
6 Rent income (Schedu		ship of an o corporation (a	itacii statement)	6				
7 Unrelated debt-financ	•	me (Schedule E)		7				
8 Interest, annuities, roy	yaltıes, a	nd rents from a controlled	organization (Schedule F)	8				
		on 501(c)(7), (9), or (17) o	rganization (Schedule G					
10 Exploited exempt activ	-	, ,		10	<u> </u>			
<ul><li>11 Advertising income (S</li><li>12 Other income (See ins</li></ul>		•		12				
13 Total. Combine lines				13	550,299.			550,299.
Part II Deductio	ns No	t Taken Elsewher	re (See instructions f	for limit	ations on deductions )	)		
		utions, deductions mus	<del></del>			s income )	T 44	ı
•	icers, di	rectors, and trustees (Scho	edule K)		RECEIVED	<b></b>	14	148,891.
<ul><li>15 Salaries and wages</li><li>16 Repairs and mainten</li></ul>	ance			<sub>∞</sub>		781	16	1,642.
17 Bad debts				A018	AUG 2 7 2019	RS-OSC	17	<u>-</u>
18 Interest (attach sche	dule) (s	ee instructions)				78	18	
19 Taxes and licenses				- 1	OGDEN, UT		19	· · · · · · · · · · · · · · · · · · ·
	•	e instructions for limitation	rules)			 143,506.	20	. :.
<ul><li>21 Depreciation (attach</li><li>22 Less depreciation cla</li></ul>		562) 1 Schedule A and elsewher	e on return		21 22a	143,300.	22b	143,506.
23 Depletion	21111GU UI	I DOLIEGOIE Y BITO EISEMITEI	o on return		[224]		23	
24 Contributions to defe	erred co	mpensation plans					24	
25 Employee benefit pro					•		25	
26 Excess exempt expe	•	·					26	
27 Excess readership co					SEE STAT	יבאבאים י	27	27,020.
<ul><li>28 Other deductions (at</li><li>29 Total deductions. A</li></ul>					DUE DIAI		29	321,059
		ncome before net operatin	g loss deduction. Subtra	ct line 2	9 from line 13		30	229,240
		• • • • • • • • • • • • • • • • • • • •	e contract of the contract of					

Unrelated business taxable income. Subtract line 31 from line 30 823701 01-09-19 LHA For Paperwork Reduction Act Notice, see instructions

Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)

229,240. Form **990-T** (2018)

31

Part I	II Total Unrelated Business Taxable Income		
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	1,032,771.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of		
	lines 33 and 34	36	1,032,771.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,032,771.
38	Unrelated business taxable income Subtract line 37 from line 36. If line 37 is greater than line 36,		
	enter the smaller of zero or line 36	38	1,031,771.
Part I	V Tax Computation		<u> </u>
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0 21)	39	216,672.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from.		
	Tax rate schedule or Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	216,672.
	/ Tax and Payments		
45 a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)  45a	_	
b	Other credits (see instructions) 45b	_	
c	General business credit. Attach Form 3800 45c	_	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)		
е	Total credits Add lines 45a through 45d	45e	24.5.650
46	Subtract line 45e from line 44	46	216,672.
47	Other taxes. Check If from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule)	_	016 680
48	Total tax. Add lines 46 and 47 (see instructions)	48	216,672.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
	Payments A 2017 overpayment credited to 2018 50a 108, 316		
	2018 estimated tax payments 50b 120,000		
	Tax deposited with Form 8868 50c 60,000	<u>-</u>	
	Foreign organizations Tax paid or withheld at source (see instructions)  50d		
	Backup withholding (see instructions)  50e		
	Credit for small employer health insurance premiums (attach Form 8941)	4	
g	Other credits, adjustments, and payments Form 2439		
	Form 4136 Other Total ▶ 50g	٠,	288,316.
51	Total payments. Add lines 50a through 50g	51 52	200,310.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached	53	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	54	71,644.
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid  Enter the amount of line 54 you want Credited to 2019 estimated tax  71,644. Refunded	55	71,044.
Part \		1 33	<u>``</u>
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority		Yes No
00	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file		100 111
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country		
	here		x
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		— <del>  x</del>
•	If "Yes," see instructions for other forms the organization may have to file.		
58	Enter the amount of tax-exempt interest received or accrued during the tax year >\$		
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my kn	owledge a	and belief it is true
Sign	correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge EXECUTIVE VICE	May the ID	S discuss this return with
Here		-	er shown below (see
	Signature of pricer Date Title	instruction	s)? X Yes No
	Print/Type preparer's name Preparer's signature Date Check	ıf PTI	N
Paid	self- employe		
Prepa	T.J. CONGER, CPA T.J. CONGER, CPA 08/15/19		00068140
Use	Firm's name JOHN GERLACH & COMPANY LLP Firm's EIN	<b>→</b> 3	1-4419361
	37 W. BROAD ST., STE. 530		-
	Firm's address ► COLUMBUS, OH 43215 Phone no.	<u>614-</u>	224-2164
823711 01	-09-19		Form <b>990-T</b> (2018)

Schedule A - Cost of Good	s Sold. Enter	method of invei	ntory valuation N/A	<b>L</b>			
1 Inventory at beginning of year	1		6 Inventory at end of year	ar		6	
2 Purchases	2		7 Cost of goods sold S	ubtract l	ine 6		
3 Cost of labor	3		from line 5. Enter here	and in P	Part I,		
4 a Additional section 263A costs			line 2			7	
(attach schedule)	4a		8 Do the rules of section	263A (v	with respect to		Yes No
b Other costs (attach schedule)	4b		property produced or	acquired	l for resale) apply to		]
5 Total. Add lines 1 through 4b	5		the organization?		<del></del>		<del></del>
Schedule C - Rent Income (see instructions)	(From Real	Property an	d Personal Property	Lease	ed With Real Pro	pert	y) 
1. Description of property							
(1)							
(2)					,		
(3)					·		
(4)						_	
		ed or accrued			3(a) Deductions directly	y conne	cted with the income in
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%	than :	of rent for	and personal property (if the percent personal property exceeds 50% or if ent is based on profit or income)	age	columns 2(a) a	nd 2(b) (	attach schedule)
(1)							
(2)							
(3)							
(4)							
Total	0.	Total		<u>0.</u>	(h) Takal daduatiana		
(c) Total income Add totals of columns here and on page 1, Part I, line 6, column	ı (A)	<b>&gt;</b>		0.	(b) Total deductions. Enter here and on page 1, Part I line 6, column (B)	<b>&gt;</b>	0.
Schedule E - Unrelated Del	ot-Financed	Income (see	e instructions)	<del>,</del>			<del></del>
			2. Gross income from		<ol> <li>Deductions directly cor to debt-finant</li> </ol>		
1 Description of debt-fit	nanced property		or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)		(b) Other deductions (attach schedule)
(1)						+	
(2)							
(3)							
(4)							
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis illocable to nced property n 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)			%			$\bot$	
(3)			%			4_	
(4)			%	<u> </u>			
					nter here and on page 1, Part I, line 7 column (A)		Enter here and on page 1, Part I line 7 column (B)
Totals			<b>•</b>		0	•	0.
Total dividends-received deductions in	cluded in column	18				<b>-</b>	0.
		•			•	,	Form 990-T (2018)

Schedule F - Interest,	Annuities, Roy	alties, a		s From Controlled O			zatio	<b>ns</b> (see ins	structio	ns)
1 Name of controlled organizat	ıdeni	mployer lification imber	3 Net uni	related income a instructions)	4. Tota	al of specified ments made	Includ	nt of column 4 led in the cont ation's gross	trolling	6 Deductions directly connected with income in column 5
(1)			<u> </u>				<u> </u>			
(2)	·						<u> </u>			
(3)			<del> </del>					-		
(4)										
Nonexempt Controlled Organi	zations									
7. Taxable Income ,	8 Net unrelated inci		9. Total	of specified pay made	ments	10. Part of colu in the controll gross	mn 9 tha ing orga s income	nızatıon's	11. c	Deductions directly connected th income in column 10
(1)	-		<u> </u>		İ					
(2)			İ							
(3)										
(4)										
						Add colur Enter here and line 8, i		e 1, Part I,		Add columns 6 and 11 here <sup>r</sup> and on page 1, Part I, line 8, column (B)
Totals					▶			0.		0.
Schedule G - Investme		Section	n 501(c)(	(7), (9), or	(17) Or	ganization	1		•	<u> </u>
1. Desc	ription of income			2. Amount of	income	3 Deduction directly connect (attach scheduction)	ected	4 Set-	-asides schedule)	5 Total deductions and set-asides (col 3 plus col 4)
(1)										
(2)										
(3)						_				
(4)								<u> </u>		5
				Enter here and Part I, line 9, co						Enter here and on page 1 Part I, line 9, column (B)
Totals			<b>&gt;</b>		0.					0.
Schedule I - Exploited (see instru	=	ty Incom	e, Othe	r Than Ac	vertisi	ng Income	9			
Description of exploited activity	2. Gross unrelated business income from trade or business	directly of with proof units	penses connected oduction related is income	4 Net inconfrom unrelated business (cominus colum gain, comput through	d trade or olumn 2 in 3) If a e cols 5	5 Gross inco from activity is not unrelat business inco	that ted	attribut	oenses table to mn 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)		İ								
(2)										
(3)		ļ		ļ						
(4)	Enter here and on page 1, Part I, line 10, col (A)	page 10	ere and on 1, Part I, , col (B)					L		Enter here and on page 1, Part II, line 26
Totals	0.	_1	0.	L						
Schedule J - Advertising Part I   Income From I				calidatas	Posis					
Part I Income From I	reriodicais ne	ported o	in a Con	Solidated	Dasis	<del>,</del>		ı		
1. Name of periodical	2. Gross advertising income		3 Direct ertising costs	or (loss) (c col 3) If a g	tising gain of 2 minus ain, comput hrough 7	5. Circulati		6. Read cos		7. Excess readership costs (column 6 minus column 5 but not more than column 4)
(1)										<u> </u>
(2)			· -	_						4
(3)		_		_				ļ		-
(4)				<u> </u>				<u> </u>		1
Totals (carry to Part II, line (5))	<b>•</b>	0.	0							0.
										Form 990-T (2018

#### 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) 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7 7. Excess readership 2 Gross advertising income 6. Readership costs 3 Direct 5 Circulation income costs (column 6 minus column 5, but not more than column 4) 1 Name of periodical advertising costs (1) (2) (3) (4) 0. 0 0. Totals from Part I Enter here and Enter here and on Enter here and on page 1 Part I line 11, col (A) on page 1, Part II, line 27 0. 0 0 Totals, Part II (lines 1-5)

1. Name	2. Title	3 Percent of time devoted to business	Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14		<b>&gt;</b>	0

Form 990-T (2018)

1

#### FOOTNOTES

STATEMENT

ELECTION NOT TO CLAIM ADDITIONAL FIRST YEAR DEPRECIATION ALLOWABLE UNDER IRC SEC. 168(K)

COLUMBUS ZOOLOGICAL PARK ASSN., INC. 9990 RIVERSIDE DRIVE POWELL, OH 43065-0400

EIN: 31-4390844

FOR THE YEAR ENDING DECEMBER 31, 2018

COLUMBUS ZOOLOGICAL PARK ASSN. HEREBY ELECTS, PURSUANT TO IRC SEC. 168(K)(2)(D)(III), NOT TO CLAIM ADDITIONAL DEPRECIATION ALLOWABLE UNDER IRC SEC. 168(K) FOR THE FOLLOWING QUALIFYING PROPERTY PLACED IN SERVICE DURING THE TAX YEAR ENDING DECEMBER 31, 2018.

ALL PROPERTY IN THE 5 YEAR CLASS.

ALL PROPERTY IN THE 7 YEAR CLASS.

ALL PROPERTY IN THE 10 YEAR CLASS.

ALL PROPERTY IN THE 15 YEAR CLASS.

SEE ATTACHED FORM 4562.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 2
DESCRIPTION		AMOUNT
ADVERTISING CONTRACTED SERVICES INSURANCE OCCUPANCY OFFICE EXPENSES SANITATION/WASTE SUPPLIES	,	174. 15,370. 7,418. 2,427. 188. 808. 635.
TOTAL TO FORM 990-T, PAGE	1, LINE 28	27,020.

# **Depreciation and Amortization** (Including Information on Listed Property)

990-T

Business or activity to which this form relates

OMB No 1545-0172

Attachment Sequence No 179

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

➤ Attach to your tax return. ► Go to www.irs.gov/Form4562 for instructions and the latest information.

Identifying number

Part I    Election To Expense Certain Property Under Section 179 Note. If you have any listed property, complete Part V before you complete Part I
2 Total cost of section 179 property placed in service (see instructions) 3 Threshold cost of section 179 property before reduction in limitation 4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0- 5 Dollar limitation for tax year. Subtract line 3 from line 2. If zero or less, enter -0- 6 (a) Description of property (b) Cost (business use only) 7 Listed property Enter the amount from line 29 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentiative deduction Enter the smaller of line 5 or line 8 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 2 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 15 Property subject to section 168(f)(1) election 16 Other depreciation in (including ACRS) 17 MACRS deductions for assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service unit ax years beginning before 2018 18 If you are electing to group any assets placed in service during the tax year (c) Classification of property 19 Octave placed in service unit ax years beginning before 2018 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here    C) Classification of property   C) Classification of property   C) Classification of property   C) Convention   C) Method   C) During 2018 Tax Year Using the General Depreciation System   C) Classification of property   C) Convention   C) Method   C) Convention   C) During 2018 Tax Year Using the General Depreciation System   C) Conven
3 Threshold cost of section 179 property before reduction in limitation 4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- 5 Dollar limitation for tax year. Subtract line 3 from line 2 If zero or less, enter -0- 6 (a) Description of property (b) Cost (business use only) 7 Listed property. Enter the amount from line 29 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 15 Special depreciation Allowance and Other Depreciation (Don't include listed property) 16 Other depreciation (Including ACRS) 17 MACRS deductions for assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here    Section A
4 Reduction in limitation Subtract line 3 from line 2 lf zero or less, enter -0- 5 Collar limitation for tax year Subtract line 3 from line 1 lf zero or less, enter -0- 6 (a) Description of property (b) Cost (business use only) (c) Elected cost  7 Listed property Enter the amount from line 29 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 13 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property)  15 Special Depreciation Allowance and Other Depreciation (Don't include listed property)  16 Other depreciation (including ACRS) 17 MACRS deductions for assets placed in service untax years beginning before 2018 18 If you are electing to group any assets placed in service during the tax year electing to group any assets placed in service during the tax year electing to group any assets placed in service during the tax year electing to group any assets placed in service untax years beginning before 2018 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property (b) Classification of property (c) Convention (f) Method (g) Depreciation deduction only see instructions)  19 3 Syear property
Soliber imitation Student Certax year Subtract line 4 from line 2 if zero or less, enter -0- if married lining separately, see instructions  6 (a) Description of property  (b) Cost (business use only)  7 Listed property Enter the amount from line 29  8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7  9 Tentative deduction Enter the smaller of line 5 or line 8  10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562  11 Business income limitation Enter the smaller of business income (not less than zero) or line 5  11 2 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11  12 Section 179 expense deduction Add lines 9 and 10, less line 12  Note: Don't use Part II or Part III below for listed property Instead, use Part V  Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property)  14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  If you are electing to group any assets placed in service units and pass for depreciation (Quaness/investment use only seems in service only seems in serv
6 (a) Description of property (b) Cost (business use only) (c) Elected cost  7 Listed property Enter the amount from line 29 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 10 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 Business income limitation Enter the smaller of line 5 or line 5 11 Business income limitation Enter the smaller of line 5 or line 5 11 Business income limitation Enter the smaller of line 5 or line 5 11 Business income limitation Enter the smaller of line 5 or line 5 11 Business income limitation Enter the smaller of line 5 or line 5 11 Business income limitation Enter the smaller of line 5 or line 5 11 Business income limitation Enter the smaller of line 5 or line 5 11 Business income limitation Enter the smaller
7 Listed property Enter the amount from line 29 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction Enter the smaller of line 5 or line 8 9 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 2 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 12 2 Section 179 expense deduction Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 15 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 16 Special Depreciation allowance for qualified property (other than listed property) placed in service during the tax year 17 Part III MACRS Depreciation (Including ACRS) 18 If you are electing to group any assets placed in service in tax year sbeginning before 2018 18 If you are electing to group any assets placed in service in tax year beginning before 2018 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here    Section B - Asset Placed in Service During 2018 Tax Year Using the General Depreciation System   Section B - Asset Placed in Service During 2018 Tax Year Using the General Depreciation System   Section B - Asset Placed in Service During 2018 Tax Year Using the General Depreciation System   Section B - Asset Placed in Service During 2018 Tax Year Using the General Depreciation System   Section B - Asset Placed in Service During 2018 Tax Year Using the General Depreciation System   Section B - Asset Placed in Service During 2018 Tax Year Using the General Depreciation System   Service During 2018 Tax Year Using the General Depreciation System   Service During 2018 Tax Year Using the General Depreciation System   Service During 2018 Tax Year Using the General Dep
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 15 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 16 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 17 Property subject to section 168(f)(1) election 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service unit ax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation (f) Method (g) Depreciation deduction only - see instructions)  19 3 3-year property
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 15 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 16 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 17 Property subject to section 168(f)(1) election 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service unit ax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation (f) Method (g) Depreciation deduction only - see instructions)  19 3 3-year property
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 15 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 16 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 17 Property subject to section 168(f)(1) election 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service unit ax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation (f) Method (g) Depreciation deduction only - see instructions)  19 3 3-year property
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 15 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 16 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 17 Property subject to section 168(f)(1) election 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service unit ax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation (f) Method (g) Depreciation deduction only - see instructions)  19 3 3-year property
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 14 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 15 Special Depreciation Allowance and Other Depreciation (Don't include listed property) 16 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 17 Property subject to section 168(f)(1) election 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service unit ax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation (f) Method (g) Depreciation deduction only - see instructions)  19 3 3-year property
9 Tentative deduction Enter the smaller of line 5 or line 8 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562  11 Business income limitation Enter the smaller of business income (not less than zero) or line 5  12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11  13 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12  Note: Don't use Part II or Part III below for listed property Instead, use Part V  Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property)  14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Months and year placed in service in the period of perceitation deduction only - see instructions)  (b) Convention (f) Method (g) Depreciation deduction only - see instructions)
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5  12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11  13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12  Note: Don't use Part II or Part III below for listed property. Instead, use Part V.  Part III Special Depreciation Allowance and Other Depreciation (Don't include listed property.)  14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year.  15 Property subject to section 168(f)(1) election.  16 Other depreciation (including ACRS).  Part III MACRS Depreciation (Don't include listed property.) See instructions.)  Section A.  17 MACRS deductions for assets placed in service in tax years beginning before 2018.  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System.  (a) Classification of property.  (b) Month and year placed in service only - see instructions.)  (c) Basis for depreciation (Discount in service only - see instructions).  (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction only - see instructions).
12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11  13 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12  Note: Don't use Part II or Part III below for listed property Instead, use Part V  Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property)  14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property See instructions)  Section A  17 MACRS deductions for assets placed in service in tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (a) Classification of property  (b) Month and year placed in service units only - see instructions)  (c) Basis for depreciation (Dissinss/investment use only - see instructions)  (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction (point is service)  19a 3-year property
Note: Don't use Part II or Part III below for listed property Instead, use Part V  Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property)  14 Special Depreciation Allowance for qualified property (other than listed property) placed in service during the tax year  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service only - see instructions)  (c) Basis for depreciation (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction only - see instructions)
Note: Don't use Part II or Part III below for listed property. Instead, use Part V    Part II   Special Depreciation Allowance and Other Depreciation (Don't include listed property.)    14   Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year.   14     15     16     15     16     16     16     16     16     16     16     16     16     16     16     16     16     16     17     18   18   19 you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here   17   18   18   18   19 you are electing to group any assets placed in Service During 2018 Tax Year Using the General Depreciation System   19   19   19   19   19   19   19   1
Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property)  14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service During 2018 Tax Year Using the General Depreciation (Dusiness/investment use only - see instructions)  19 3-year property  (c) Basis for depreciation (Dusiness/investment use only - see instructions)  (d) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year  15 Property subject to section 168(f)(1) election 16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property See instructions)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service only - see instructions) (c) Basis for depreciation (b) see instructions) (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction only - see instructions)
the tax year  15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  16 Part III MACRS Depreciation (Don't include listed property. See instructions.)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service only - see instructions)  (c) Basis for depreciation (Dusiness/investment use only - see instructions)  (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction only - see instructions)
15 Property subject to section 168(f)(1) election  16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property. See instructions.)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service only - see instructions)  (c) Basis for depreciation (b) siness/investment use only - see instructions)  (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction only - see instructions)
16 Other depreciation (including ACRS)  Part III MACRS Depreciation (Don't include listed property. See instructions.)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service in tax year into one or more general asset accounts, check here  (c) Basis for depreciation (b) Recovery period (e) Convention (f) Method (g) Depreciation deduction only - see instructions)
Part III MACRS Depreciation (Don't include listed property. See instructions.)  Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service in tax year into one or more general asset accounts, check here.  (c) Basis for depreciation (business/investment use only - see instructions)  (d) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction
Section A  17 MACRS deductions for assets placed in service in tax years beginning before 2018  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in Service During 2018 Tax Year Using the General Depreciation System  (c) Basis for depreciation (business/investment use only - see instructions)  (d) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction
17 138,888  18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service (b) Month and year placed in service only - see instructions)  (c) Basis for depreciation (b) Recovery period  (d) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here  Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed year placed in service  (c) Basis for depreciation (b) Service (c) Basis for depreciation (b) Service (c) Basis for depreciation (d) Recovery period  (e) Convention (f) Method (g) Depreciation deduction  19a 3-year property
Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System  (a) Classification of property  (b) Month and year placed in service (c) Basis for depreciation (business/investment use only - see instructions)  (d) Recovery period (e) Convention (f) Method (g) Depreciation deduction
(a) Classification of property  (b) Month and year placed in service  (c) Basis for depreciation (business/investment use only - see instructions)  (d) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction
(a) Classification of property  year placed in service  (business/investment use only - see instructions)  (business/investment use only - see instructions)  (c) Recovery period  (e) Convention  (f) Method  (g) Depreciation deduction
b 5-year property
c 7-year property
d 10-year property 4,282. 10.0 HY 200DB 428
e 15-year property 83,792. 15.0 HY 150DB 4,190
f 20-year property
g 25-year property . 25 yrs S/L
h Besidential regards Property / 27.5 yrs MM S/L
h Residential rental property / 27 5 yrs MM S/L
i Nonresidential real property / 39 yrs MM S/L
Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System
20a Class life S/L
b 12-year 12 yrs S/L
c         30 yrs         MM         S/L
d 40-year / 40-yrs MM S/L
Part IV Summary (See instructions )
21 Listed property Enter amount from line 28
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21
Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr 22 143,506
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  23

_	orm 4562 (2018)		UMBUS :									31-	4390	844	Page 2
F	Part V Listed Propert				ther vehi	icles, cei	rtain airc	raft, ar	nd proper	y used 1	for				
	entertainment, Note: For any				e standa	ard milea	ae rate	or dedu	ucting lea:	se expe	nse. com	plete or	niv 24a.		
_	24b, columns (	a) through (c	c) of Section A	A, all of S	Section (	3, and S	ection C	if app	licable						
_			on and Other			aution:	See the	ınstruc	tions for l	mits for	passen	ger auto	mobiles	)	
24	a Do you have evidence to s	upport the bu	siness/investm	ent use c	laimed?	<u> </u>	′es ∟	<u> </u>	24b If "Y	'es," ıs t	he evide	nce writ	ten? L	J Yes ∟	<u> No</u>
	(a) Type of property (list vehicles first)	(b) Date placed in	(c) Business investmen	t   ,	(d) Cost or other basis	1 /hu	(e) sis for depi siness/inv	estment	(f) Recovery period	Me	(g) ethod/ vention	Depr	(h) eciation uction	Ele sectio	(i) cted on 179
_		service	use percenta	iye	_	L	use on	-	1	<u> </u>				C	ost
25	Special depreciation allo			propert	ty placed	ın servi	ice durin	g the t	ax year ar	nd	1	l		l	
	used more than 50% in										25	L		l	
26	Property used more than	n 50% in a d	ualified busir		<u> </u>					<del></del>		1			
				%						-		ļ		-	
				%						<del> </del>				-	
_				%	_				L	<u> </u>		<u> </u>		L	
27	Property used 50% or le	ess in a quali								To::		1		<del></del>	
_		<del></del>		<u>%  </u>					<del> </del>	S/L·		<del> </del>		{	
_				%			<del></del>		<del> </del>	S/L·		<del> </del>		-	
	Add	/h) limas 05		<u>%  </u>			1		L	S/L·	1 00	<del> </del>		}	
	Add amounts in column		_				, page 1				28	<u>.                                    </u>	29	<del> </del> -	
29	Add amounts in column	( <u>)),</u> line 26 E			7, page B - Info		on Hea	of Vok	iolos	<u> </u>				L	
C-0	emplete this section for ve	biclos usad l		_						or relate	d norso	a If you	providor	t vehicle	•
	your employees, first ansv											-	•		3
10	your employees, mst anst	wer the ques	110113 111 3601	1011 0 10	see ii ye	ou meet	an excep		Complet	ing tills	section i	01 111030	. vernoie.	•	
				1	(a)	Τ ,	'b)		(c)	1 /	d)	1	۵)	1 11	
30	Total business/investment r	niles driven di	uring the	I	hicle	1	(b) Vehicle V		'ehicle	1	hicle	(e) Vehicle		(f) Vehicle	
00	year (don't include commut		uring and	Venicie		1	111010	<del>  '</del>	-			Various		1 3/11010	
31	Total commuting miles d	• ,	the year		_	<del>                                       </del>		-							
	Total other personal (nor	-	-	<b></b>	_	+		<u> </u>		<del>                                     </del>					
	driven		,												
33	Total miles driven during	the vear			_	<del> </del>		<u> </u>					-		
	Add lines 30 through 32	,								ł					
34	Was the vehicle available	e for person	al use	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	during off-duty hours?	•						1			1		1		
35	Was the vehicle used pr	imarily by a i	more				T				T				
	than 5% owner or relate									l					
36	Is another vehicle availab	ole for perso	nal		1										
	use?			1	1	1	}				ļ	l			
		Section C	- Questions	for Emp	loyers V	Vho Pro	vide Vel	nicles	for Use b	y Their	Employ	es			
An	swer these questions to d	etermine if y	ou meet an e	exceptio	n to com	pleting	Section	B for v	ehicles us	ed by e	mployee	s who a	ren't		
mo	re than 5% owners or rela	ated persons	S		_										
37	Do you maintain a writter	n policy stat	ement that p	rohibits	all perso	nal use	of vehicl	es, ıncl	luding cor	nmuting	i, by you	r		Yes	No
	employees?													L	ļ
38	Do you maintain a writter	n policy state	ement that p	rohibits	personal	luse of v	rehicles,	ехсер	t commut	ing, by y	your				
	employees? See the inst	ructions for	vehicles used	d by cor	porate o	fficers, c	irectors	, or 1%	or more	owners				<u> </u>	
39	Do you treat all use of ve	hicles by en	nployees as p	ersonal	use?										
40	Do you provide more that	n five vehicl	es to your en	nployees	s, obtain	ınformat	tion from	your e	employee	s about					
	the use of the vehicles, a	and retain the	e information	receive	d?										<u> </u>
41	Do you meet the requirer	ments conce	erning qualifie	d autom	nobile de	emonstra	ation use	??							
	Note: If your answer to 3	37, 38, 39, 40	0, or 41 is "Ye	es," don	t comple	ete Sect	ion B for	the co	overed vel	nicles				Ш	
LP	art VI Amortization			4. 1						<del>,-</del>				16:	·
	(a) Description of	costs	Dale	(b) amortization	1	(C) Amortizat			(d) Code		(e) Amortiza	tion		(f) nortization	
				begins	ļ	amount			section		period or per			r this year	
<u>42</u>	Amortization of costs that	it begins dui	ring your 201	8 tax ye	ar										
_					<del> </del> -			+	_			<del></del>			

44 Total. Add amounts in column (f) See the instructions for where to report 816252 12-26-18

43

44

Form 4562 (2018)

43 Amortization of costs that began before your 2018 tax year

# 4562 Form

Depreciation and Amortization

(Including Information on Listed Property)

► Attach to your tax return.

OMB No 1545-0172

2018

Department of the Treasury Attachment Sequence No 179 ▶ Go to www.irs.gov/Form4562 for instructions and the latest information. Internal Revenue Service (99) Business or activity to which this form relates Identifying number Name(s) shown on return 31-4390844 COLUMBUS ZOOLOGICAL PARK ASSOCIATION FORM 990, SCH M, ENTITY 2 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions) . . . . . . . . . 1 2 2 Total cost of section 179 property placed in service (see instructions) 3 3 Threshold cost of section 179 property before reduction in limitation (see instructions). 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . (c) Elected cost (a) Description of property (b) Cost (business use only) 6 7 Listed property. Enter the amount from line 29 . . . . . . . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 Tentative deduction Enter the smaller of line 5 or line 8 . 9 10 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 . . . . 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions. 11 12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions. . . 14 15 15 Property subject to section 168(f)(1) election 16 Other depreciation (including ACRS) Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2018 . . . . . . . 6.148 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B-Assets Placed in Service During 2018 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property (e) Convention (f) Method (g) Depreciation deduction olaced in (business/investment use only - see instructions) 19a 3-year property 5-year property 200DB 1,076 50 HY 215 c 7-year property d 10-year property e 15-year property f 20-year property 25 yrs S/L g 25-year property 27 5 yrs MM S/L h Residential rental property 275 yrs MM S/L i Nonresidential real 39 yrs MM S/L 08/18 7,655 98 ММ S/L Section C-Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System 20a Class life S/L 5/1 12 yrs **b** 12-year S/L c 30-year 30 yrs MM 40 yrs ММ **d** 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 0 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 6,461 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

Form	1 4562 (2018)															raye Z
	rt V Listed	-	- ,	clude aut on, or amu			ertain	other	vehicle	s, cer	taın a	aircraft	, and	prop	erty us	ed fo
		•		which you (c) of Section		_			_		_	lease	expens	e, con	nplete <b>o</b> i	<b>1ly</b> 24a
				nd Other In								for pas	ssenger	autor	nobiles.)	
24	a Do you have e							] Yes [					idence v			☐ No
	(a) e of property (list vehicles first)	(b) Date placed in service	(c) Business investment percentag	use Cost or d	(d) other basi		(e) for depreness/inveuse only	stment	(f) Recovery period	Me	( <b>g)</b> thod/ vention		(h) preciation eduction	ı   E	(i) Elected sec cos	
25	Special dep		llowance	for qualifi			erty pla	aced in						$\dashv$		
26	the tax year Property use							se. See	instructi	ons .	25			L_		
	Froperty use	intore in	11 30 70 1	%	u busin	ess use	<del>-</del> .							$\neg \top$		
	· · ·		<del> </del>	%	-	+	-			1			-	$\neg \vdash$		
				%												
27	Property use	d 50% or	less in a	qualified bi	usiness	use										
			ļ	%						5/L -						
				%		ļ <u> </u>				5/L -						
	Add amount		- /-> /	%	-b 07 C			- Luna	01	5/L -	100					
	Add amount			_	•						28			29		
	riad amount	0 111 00101111	1 (1), 11110						e of Veh		· · ·	<u> </u>	· ·			
Com	plete this secti	on for vehic	cles used	by a sole p	roprieto	r, partne	er, or otl	her "mo	re than 5	% own	er," or i	elated p	person.	If you p	orovided	vehicles
to yo	our employees,	first answe	r the que	stions in Se	ction C t	to see if	you me	et an ex	ception	to comp	oleting	this sec	tion for	those v	/ehicles	
30	Total business			_		a) icle 1		b) icle 2	(c Vehic			d) Icle 4		(e) icle 5		f) icle 6
31	Total commut		_										ļ		+	
	Total other miles driven	_		-				·								
33	Total miles	driven dur	ing the	vear. Add											1	
	lines 30 thro															
34	Was the veh	icle availab	le for pe	rsonal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	use during o								ļ					<u> </u>		<u> </u>
35	Was the veh than 5% own		-	-												
36	Is another veh													<del> </del>	<del>                                     </del>	
_50	13 another ven			estions for	Emplo	vers W	ho Pro	vide V	hicles f	or Use	by Th	eir Fm	plovee	 s		L
Ansv	wer these que														s who ar	en't
more	e than 5% ow	ners or rela	ated pers	sons See in	nstructio	ons										
37	Do you mair	itain a writ	ten polic	y statemer	nt that p	orohibit	s all pe	rsonal	use of v	ehicles	, inclu	ding co	mmutir	ng, by	Yes	No
	your employe															
38	Do you main															
39	employees? Do you treat							oπicer	s, airecto	ors, or	1% Or	more o	wners	•		
40	_							· · tain inf	· · ·	from		· · · · mplove	es abo	· ut the		
40	use of the ve										your e	ripioye	es abo			
41	Do you meet	•						demons	tration u	ise? Se	e instr	uctions	i		ļ	
	Note: If you		37, 38,	39, 40, or 4	11 is "Y	es," do	n't com	plete S	ection B	for the	cover	ed veh	cles.			
Pa	rt VI Amor	tization														
	(a Descriptio			(b) Date amortiza begins	ation	Amor	(c) tızable ar	mount	Со	(d) de sectio	n	(e) Amortiza period percent	or	Amortiz	(f) ation for th	ns year
42	Amortization	of costs th	nat begin	s durina va	our 2018	3 tax ve	ar (see	ınstruc	tions)			p 5. 00/10	-3-			
<u></u>						, 0	,220									
43	Amortization	of costs th	nat begar	n before yo	ur 2018	tax ye	ar						43			
44	Total, Add a	mounts in	column	(f). See the	instruct	tions fo	r where	to rep	ort .				44			-

# $\cdot _{\text{Form}} 4562$

# **Depreciation and Amortization**

(Including Information on Listed Property)

► Attach to your tax return.

OMB No 1545-0172

	ment of the Treasury I Revenue Service (99)	► Go to	www.irs.gov/Form456	62 for instructi	ons and the lat	est information.		Sequence No 179						
	(s) shown on return		Busine	ss or activity to w	hich this form rela	ites	Ident	ifying number						
COL	JMBUS ZOOLOGICAL	PARK ASSOC	ATION FORM	990, SCH M, E	NTITY 3		ŀ	31-4390844						
			rtain Property Un											
			ed property, compl			mplete Part I.								
1			s)		<del></del>	<del></del>	1							
2	•		placed in service (se				2							
_							3							
3			perty before reductio											
4			ne 3 from line 2. If ze				4	·						
5						0 If married filing	l _							
	separately, see inst	ructions .	· · · · · · · ·		1	· · · · · · · · · · · · · · · · · · ·	5							
6	(a) De	scription of proper	ty	(b) Cost (busi	ness use only)	(c) Elected cost								
				I										
7	Listed property. Ent	er the amount	from line 29		7									
			property Add amoun			7	8							
			aller of line 5 or line 8	_			9							
10			from line 13 of your				10							
	•		smaller of business in				11							
					•		_							
	•		dd lines 9 and 10, bu				12							
			to 2019. Add lines 9			13		ļ						
		<del></del>	for listed property. In					<del></del>						
Par	t II Special Dep	reciation Allo	wance and Other [	Depreciation	(Don't inclu	de listed property. See	ınstr	uctions.)						
14	Special depreciatio	n allowance f	or qualified property	y (other than	listed proper	ty) placed in service								
	during the tax year.	See instruction	ns				14							
15	Property subject to	section 168(f)(	1) election				15							
			•				16							
	Part III MACRS Depreciation (Don't include listed property. See instructions.)													
	Section A													
17	17 MACRS deductions for assets placed in service in tax years beginning before 2018													
							17	69,984						
	If you are electing t	o group any a	ssets placed in serv	ice during the	tax year into	one or more general	17	69,984						
	If you are electing tasset accounts, che	o group any a	ssets placed in serv	ice during the	tax year into	one or more general								
	If you are electing tasset accounts, che	o group any a eck here	ssets placed in service ed in Service During	ice during the	tax year into	one or more general								
18	If you are electing tasset accounts, che	o group any a eck here  - Assets Plac  (b) Month and year	ssets placed in serv	g 2018 Tax Y	tax year into	one or more general ▶ □ General Depreciation	Syst							
18	If you are electing t asset accounts, che Section B	o group any a eck here	ssets placed in serv	ice during the	e tax year into	one or more general ▶ □ General Depreciation	Syst	em						
18 (a) (	If you are electing t asset accounts, che Section B	o group any a eck here  - Assets Plac  (b) Month and year placed in	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use	g 2018 Tax Y	e tax year into	one or more general ▶ □ General Depreciation	Syst	em						
18 (a) (	If you are electing to asset accounts, che Section B Classification of property  3-year property	o group any a eck here  - Assets Plac  (b) Month and year placed in	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use	g 2018 Tax Y	e tax year into	one or more general ▶ □ General Depreciation	Syst	em						
(a) ( 19a	If you are electing to asset accounts, che Section B Classification of property  3-year property	o group any a eck here  - Assets Plac  (b) Month and year placed in	ssets placed in service of the servi	g 2018 Tax Y  (d) Recovery period	e tax year into	one or more general ▶ □ General Depreciation  (f) Method	Syst	em epreciation deduction						
(a) ( 19a b	If you are electing to asset accounts, che Section B Classification of property  3-year property  5-year property	o group any a eck here  - Assets Plac  (b) Month and year placed in	ssets placed in service of the servi	g 2018 Tax Y  (d) Recovery period	e tax year into	one or more general ▶ □ General Depreciation  (f) Method	Syst	em epreciation deduction						
(a) ( 19a b	If you are electing to asset accounts, che Section B  Classification of property  3-year property  5-year property  7-year property  10-year property	o group any a eck here  - Assets Plac  (b) Month and year placed in	ed in Service During (c) Basis for depreciation (business/investment use only—see instructions)	g 2018 Tax Y  (d) Recovery period	e tax year into	one or more general  General Depreciation  (f) Method  200DB	Syst	em epreciation deduction 3,662						
(a) ( 19a b c	If you are electing to asset accounts, che Section B Classification of property 3-year property 5-year property 7-year property 10-year property 15-year property	o group any a eck here  - Assets Plac  (b) Month and year placed in	ssets placed in service of the servi	g 2018 Tax Y  (d) Recovery period	e tax year into	one or more general ▶ □ General Depreciation  (f) Method	Syst	em epreciation deduction						
(a) ( 19a b c d e	If you are electing to asset accounts, che Section B Classification of property  3-year property  5-year property  7-year property  10-year property  15-year property  20-year property	o group any a eck here  - Assets Plac  (b) Month and year placed in	ed in Service During (c) Basis for depreciation (business/investment use only—see instructions)	g 2018 Tax Y  (d) Recovery period  5 0	e tax year into	one or more general  General Depreciation  (f) Method  200DB	Syst	em epreciation deduction 3,662						
(a) ( 19a b c d e	If you are electing to asset accounts, che Section B  Classification of property  3-year property  5-year property  7-year property  10-year property  15-year property  20-year property  25-year property	o group any a eck here  - Assets Plac  (b) Month and year placed in	ed in Service During (c) Basis for depreciation (business/investment use only—see instructions)	g 2018 Tax Y (d) Recovery period  5 0  15 0	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB	Syst	em epreciation deduction 3,662						
(a) ( 19a b c d e	If you are electing to asset accounts, che Section B Section B Classification of property  3-year property  5-year property  7-year property  10-year property  15-year property  20-year property  25-year property  Residential rental	o group any a eck here  - Assets Plac  (b) Month and year placed in	ed in Service During (c) Basis for depreciation (business/investment use only—see instructions)	g 2018 Tax Y  (d) Recovery period  5 0  15 0  25 yrs  27 5 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L	Syst	em epreciation deduction 3,662						
(a) (b) (c) (d) (e) (f) (g) (h)	If you are electing to asset accounts, che Section B  Classification of property  3-year property  5-year property  7-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property	co group any a cck here  — Assets Plac  (b) Month and year placed in service	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311	g 2018 Tax Y  g 2018 Tax Y  (d) Recovery period  5 0  15 0  25 yrs  27 5 yrs  27 5 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L	Syst	em epreciation deduction 3,662						
(a) (b) (c) (d) (e) (f) (g) (h)	If you are electing to asset accounts, che Section B Section B Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential real	o group any a eck here  - Assets Plac  (b) Month and year placed in	ed in Service During (c) Basis for depreciation (business/investment use only—see instructions)	g 2018 Tax Y  (d) Recovery period  5 0  15 0  25 yrs  27 5 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L	Syst	em epreciation deduction 3,662						
(a) (b) (c) (d) (e) (f) (g) (h)	If you are electing to asset accounts, che Section B Section B Classification of property  3-year property  5-year property  7-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property	co group any a cck here	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426	g 2018 Tax Y (d) Recovery period  50  150  25 yrs 27 5 yrs 27 5 yrs 39 yrs	e tax year into	one or more general	Syst (g) D	em epreciation deduction 3,662 371						
(a) (b) (c) (d) (e) (f) (g) (h)	If you are electing to asset accounts, che Section B Section B Classification of property  3-year property  5-year property  7-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property	co group any a cck here	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426	g 2018 Tax Y (d) Recovery period  50  150  25 yrs 27 5 yrs 27 5 yrs 39 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L	Syst (g) D	em epreciation deduction 3,662 371						
(a) (b) (c) (d) (e) (f) (f) (h) (i)	If you are electing to asset accounts, che Section B Section B Classification of property  3-year property  5-year property  7-year property  10-year property  20-year property  25-year property  Residential rental property  Nonresidential real property	co group any a cck here	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426	g 2018 Tax Y (d) Recovery period  50  150  25 yrs 27 5 yrs 27 5 yrs 39 yrs	e tax year into	one or more general	Syst (g) D	em epreciation deduction 3,662 371						
(a) (b) c d d e f f g h i	If you are electing to asset accounts, che Section B  Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  Section C —	co group any a cck here	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426	g 2018 Tax Y (d) Recovery period  50  150  25 yrs 27 5 yrs 27 5 yrs 39 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L  5/L  5/L  5/L  5/	Syst (g) D	em epreciation deduction 3,662 371						
(a) (a) (b) (c) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	If you are electing to asset accounts, che Section B  Classification of property 3-year property 5-year property 10-year property 10-year property 20-year property 20-year property Residential rental property Nonresidential real property Section C - Class life 12-year	co group any a cck here	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426	g 2018 Tax Y (d) Recovery period  5 0  15 0  25 yrs 27 5 yrs 27 5 yrs 39 yrs  2018 Tax Ye.	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L  5/L  5/L  5/L  5/	Syst (g) D	em epreciation deduction 3,662 371						
(a) (b) c d d e e f f g h i 20aa b c c	If you are electing to asset accounts, che Section B  Classification of property 3-year property 5-year property 10-year property 15-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C— Class life 12-year 30-year	co group any a cck here	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426	g 2018 Tax Y  g 2018 Tax Y  (d) Recovery period  5 0  15 0  25 yrs  27 5 yrs  27 5 yrs  39 yrs  2018 Tax Yes  12 yrs  30 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L  5/L  5/L  5/L  5/	Syst (g) D	em epreciation deduction 3,662 371						
(a) (b) cc dd ee ff g h i 20aa b cc dd	If you are electing to asset accounts, che Section B  Classification of property 3-year property 5-year property 10-year property 20-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C— Class life 12-year 30-year 40-year	to group any a ck here	ssets placed in service of in Service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426  198,708  d in Service During	g 2018 Tax Y (d) Recovery period  5 0  15 0  25 yrs 27 5 yrs 27 5 yrs 39 yrs  2018 Tax Ye.	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L  5/L  5/L  5/L  5/	Syst (g) D	em epreciation deduction 3,662 371						
(a) (d) (e) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	If you are electing to asset accounts, che Section B  Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  Section C—  Class life  12-year  30-year  40-year  (5)	o group any a ck here  —Assets Place (b) Month and year placed in service  09/18  -Assets Place  Gee instructio	ssets placed in service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426  198,708  d in Service During	g 2018 Tax Y  g 2018 Tax Y  (d) Recovery period  5 0  15 0  25 yrs  27 5 yrs  27 5 yrs  39 yrs  2018 Tax Yes  12 yrs  30 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L  5/L  5/L  5/L  5/	(g) D	em epreciation deduction  3,662  371  3,154						
18  (a) (b) cc dd e ff gg h  i 20a b cc dd Par 21	If you are electing to asset accounts, che Section B  Classification of property 3-year property 5-year property 10-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C— Class life 12-year 30-year 40-year Listed property. Ent	o group any a ck here	ssets placed in service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426  198,708  d in Service During	g 2018 Tax Y  g 2018 Tax Y  (d) Recovery period  5 0  15 0  25 yrs  27 5 yrs  27 5 yrs  39 yrs  2018 Tax Ye  12 yrs  30 yrs  40 yrs	e tax year into	one or more general  General Depreciation  (f) Method  200DB  150DB  5/L  5/L  5/L  5/L  5/L  5/L  5/L  5/	Syst (g) D	em epreciation deduction 3,662 371						
18  (a) (b) cc dd e ff gg h  i 20a b cc dd Par 21	If you are electing to asset accounts, che Section B  Classification of property 3-year property 5-year property 10-year property 10-year property 20-year property 25-year property Residential rental property Nonresidential real property Section C— Class life 12-year 30-year 40-year tiv Summary (S Listed property. Ent Total. Add amount	o group any a ck here  —Assets Place (b) Month and year placed in service  09/18  Assets Place  Gee instructio er amount from s from line 12,	ssets placed in service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426  198,708  d in Service During  ns.) Inline 28 Innes 14 through 17,	g 2018 Tax Y  g 2018 Tax Y  (d) Recovery period  5 0  15 0  25 yrs 27 5 yrs 27 5 yrs 39 yrs  2018 Tax Ye  12 yrs 30 yrs 40 yrs  lines 19 and	e tax year into	one or more general	(g) D	em epreciation deduction  3,662  371  3,154  stem  0						
18  (a) (b) c d d e f f g h i i 20a b c d d Par 21 22	If you are electing to asset accounts, che Section B  Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  Residential rental property  Nonresidential real property  Section C—  Class life  12-year  30-year  40-year  t IV Summary (Summary (Summary)  Listed property. Ent  Total. Add amount here and on the app	o group any a ck here  —Assets Place (b) Month and year placed in service  09/18  O9/18  See instruction or amount from s from line 12, propriate lines of the company of the comp	ssets placed in service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426  198,708  d in Service During  ns.) n line 28	g 2018 Tax Y  (d) Recovery period  50  150  25 yrs 27 5 yrs 27 5 yrs 39 yrs  2018 Tax Ye  12 yrs 30 yrs 40 yrs  lines 19 and rships and S	e tax year into	one or more general	(g) D	em epreciation deduction  3,662  371  3,154						
18  (a) (b) c d d e f f g h i i 20a b c d d Par 21 22	If you are electing to asset accounts, che Section B  Classification of property  3-year property  5-year property  10-year property  15-year property  20-year property  25-year property  Residential rental property  Nonresidential real property  Section C—  Class life  12-year  30-year  40-year  tiv Summary (S  Listed property. Ent  Total. Add amount here and on the app  For assets shown all	o group any a ck here  —Assets Place (b) Month and year placed in service  09/18  O9/18  See instruction or amount from serom line 12, propriate lines of bove and place to bove and place to the characteristics.	ssets placed in service During (c) Basis for depreciation (business/investment use only—see instructions)  18,311  7,426  198,708  d in Service During  ns.) Inline 28 Innes 14 through 17,	g 2018 Tax Y  (d) Recovery period  50  150  25 yrs 27 5 yrs 27 5 yrs 39 yrs  2018 Tax Yes  12 yrs 30 yrs 40 yrs  lines 19 and rships and S he current yes	e tax year into	one or more general	(g) D	em epreciation deduction  3,662  371  3,154  stem  0						

Form	4562 (2018)																Page 2
		Proper	ty (Ind	clude aut	tomobile	es, ce	ertain	other	vehic	les,	certai	n a	urcraft,	and	prope		
		•		on, or ami												•	
				which you									lease 6	expens	e, com	plete <b>o</b> r	ily 24a
				(c) of Secti												<del> </del>	
				d Other In			_										
248	Do you have e	vidence to su	<del>,</del>	business/inv	estment u	se clair		_ Yes [	No	24b	If "Ye	s," ı	s the evi	dence v	vritten?	☐ Yes	∐ No
	(a) e of property (list vehicles first)	(b) Date placed in service	(c) Business investment percentag	use Cost or	(d) other basis		(e) for depre ness/inve use only	stment	(f) Recove period	· 1	(g) Method Convent			(h) preciation duction	n El	(ı) ected sec cost	
25	Special depi											25					
26	Property use	ed more tha	an 50% ı	n a qualifie	d busine	ss use	<del></del>				1.						
				%													
		-		%													
				%													
_27	Property use	d 50% or	less in a		usiness i	use.							·				
				%		<u> </u>					′L –		ļ				
				%		1-					'L -						
	A -1 -1 A		- /5\	%	-b 07 F-				01		<u>'L -                                   </u>	00					
	Add amounts				_					-	_	28	L		29		
	Add amount	S III COIUITII	ii (i), iii le .		ction B-				e of V			·	<u></u>		23		
Com	plete this secti	on for vehic	cles used								-	or r	elated p	erson.	If you p	rovided	vehicle
	our employees,																
					(a	)	(	(b)		(c)		(	d)	(	(e)	(	f)
30	Total business the year (don'			-	Vehic	ile 1	Veh	icle 2	Ve	hicle 3		Vehi	cle 4	Veh	icle 5	Vehi	cle 6
31	Total commut	ıng miles dr	ıven durın	g the year					Î								
32	Total other miles driven	•	,	ommuting)													
33	Total miles lines 30 throi		_	year. Add													
34	Was the vehi	icle availab	ole for pe	rsonal	Yes	No	Yes	No	Yes	N	0 Y	es	No	Yes	No	Yes	No
35	use during of Was the vehi	•									-						
	than 5% owr	ner or relat	ed perso	n? .													
36	Is another veh															<u> </u>	
	wer these que e than 5% ow	stions to d	etermine	•	et an exc	eption										who ar	en't
	Do you main	itain a writ	ten polic	y stateme	nt that p	rohibit										Yes	No
38	Do you main employees?	itain a writ	ten polic	y statemer	nt that p	rohibit	s perso	onal us	e of ve	hicles	s, exce	pt o	commu	ting, by	y your		
39	Do you treat																
	Do you prov																
70	use of the ve				•		200, 00				-				J. 1110		
41	Do you meet						mobile o	demon	stration	use?	See i	nstr	uctions				
	Note: If you																
Pai	t VI Amort	tization		-													
	(a Descriptio			(b) Date amortiz begins	ration	Amo	(c) rtizable ar	mount		(d) Code s			(e) Amortiza period percent	or	Amortiza	(f) ition for th	ns year
42	Amortization	of costs th	nat begin	is during yo	our 2018	tax ye	ear (see	ınstru	ctions)				<u> </u>	<u></u> _L			

Amortization of costs that began before your 2018 tax year . . . . .
 Total. Add amounts in column (f). See the instructions for where to report .

**Depreciation and Amortization** 

(Including Information on Listed Property)

► Attach to your tax return.

OMB No 1545-0172

Attachment

Department of the Treasury Sequence No 179 ▶ Go to www.irs.gov/Form4562 for instructions and the latest information. Internal Revenue Service (99) Identifying number Business or activity to which this form relates 31-4390844 COLUMBUS ZOOLOGICAL PARK ASSOCIATION FORM 990, SCH M, ENTITY 6 Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions) . . . . . . . . . . . . . . . . 2 2 Total cost of section 179 property placed in service (see instructions) 3 3 Threshold cost of section 179 property before reduction in limitation (see instructions) 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . 5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing (b) Cost (business use only) (c) Elected cost (a) Description of property 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 9 Tentative deduction Enter the smaller of line 5 or line 8 . . . . . . . 10 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 . . . . . 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions. 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . 13 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 **15** Property subject to section 168(f)(1) election . . . . . 16 Other depreciation (including ACRS) Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2018 . . . . . . . . 236,969 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . . . . . . . . . . . . . . . Section B-Assets Placed in Service During 2018 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property (e) Convention (f) Method (g) Depreciation deduction (business/investment use placed in only-see instructions) 19a 3-year property **b** 5-year property c 7-year property d 10-year property e 15-year property 150 150DB f 20-year property g 25-year property 25 yrs S/L h Residential rental 275 yrs MM S/L 275 yrs MM S/L property i Nonresidential real 39 yrs ММ S/L 08/18 10,662 831,621 ММ S/L Section C-Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System S/L 20a Class life S/L b 12-year 12 yrs S/L 30 yrs MM c 30-year 40 yrs MM d 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 248,381 23 For assets shown above and placed in service during the current year, enter the 

Form	4562 (2019)																Page 2
	4562 (2018) rt V Listed	Propert	tv (Ir	nclude	auto	mobi	les. c	ertain	other	vehicl	es, ce	rtaın	aircraft	, and	prope	erty us	
		aınment, r	- ,								·				•	-	
		For any vel											lease	expens	e, com	plete <b>or</b>	<b>ily</b> 24a
	24b, c	olumns (a) t	through	n (c) of S	Sectio	n A, a	II of Se	ction B,	and Se	ection C	of app	licable.					
	Section A	-Depreci	ation a	nd Oth	er Inf	ormat	tion (C	aution:	See the	e instrud	ctions f	or limits	for pa	ssenger	auton	obiles.)	
24	a Do you have e	vidence to su	pport th	e busines	ss/inve	stment	use cla	ımed? [	Yes [	□ No □	24b	f "Yes,"	ıs the ev	idence v	vritten?	Yes	☐ No
	(a) e of property (list		(c) Busine: investmer	ss/ nt use Co	(c			(e) s for depre siness/inve		(f) Recover	, I	(g) ethod/		(h) preciation	. E	(ı) ected sec	
	vehicles first)	in service	percenta	age				use only		period		nvention	0	eduction		cos	
25	Special depi											g <b>25</b>					
26	Property use										-		1				
	,			%				-									
				%						-	1						
				%							$\neg$		- "	•			
27	Property use	ed 50% or le	ess in a	a qualific	ed bu	siness	use										
				%				****			S/L	_	1				
				%							S/L	_					
				%							S/L	_					
28	Add amount	s ın column	h (h), lin	es 25 th	rougl	h 27. E	nter h	ere and	on line	21, pag	ge 1 .	28					
29	Add amount	s in column	ı (ı), line	e 26 En	ter he	re and	d on lin	e 7, pag	e1.					.	29		
								rmation									
	plete this secti																vehicles
to yo	our employees,	first answer	r the qu	estions i	n Sec	tion C	to see	ıf you me	et an e	xceptior	to con	pleting	this sec	tion for	those v	ehicles	
			-				(a)		(b)		(c)		(d)		e)		f)
30	Total business the year (don'				iring	Veh	nicle 1	Veh	Vehicle 2		Vehicle 3		Vehicle 4		icle 5	Veh	icle 6
31	Total commut	ing miles driv	ven duri	ing the y	ear [												
32	Total other miles driven	personal	•		- · I												
22	Total miles									+	<del></del>			<del> </del>		<del> </del>	
33	lines 30 thro		_	-													
0.4		_				Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34	Was the vehi				- 1	162	NU	Tes	INO	162	140	162	140	162	INO.	162	NO
35	use during of Was the veh	-						+		+	+	1	<u> </u>	<del> </del>		<del> </del>	-
33	than 5% owr			•									i				
26	Is another veh				.		+	1		+	+	1		ļ		-	<del> </del>
30	is another ven	Section				Emplo	wore V	Mho Bro	vido V	bicles	for He	o by T	oir Em	DIOVOG		1	i
Ansı	wer these que															who ar	en't
	e than 5% ow								·piotii iş	9 00000	5 .0.	*0111010	,0 0000	<b>D</b> , 0	,,,,,,,,,		
	Do you main							te all ne	reonal	use of	vehicle	e incli	idina co	mmutir	na hv	Yes	No
57	your employe		en pon														
38	Do you main		en noli														
•	employees?																
39	Do you treat						-										
	Do you prov				-												
	use of the ve	hicles, and	retain	the info	rmatic	on rec	eived?	•									
41	Do you meet																<u> </u>
	Note: If you		37, 38	, 39, 40	, or 4	1 is "Y	es," do	on't com	plete S	Section	B for th	e cove	red veh	ıcles			
Pa	rt VI Amort	tization	···,														
	(a Descriptio			Date ar	( <b>b)</b> nortiza egins	tion	Amo	(c) ortizable ai	mount	c	(d) ode sect	ion	(e) Amortiz perioc percen	ation I or	Amortiz	(f) ation for th	nis year
42	Amortization	of costs th	at hedi	ins durir	ים אטי	ır 201	8 tax v	ear Isee	instruc	ctions)							
74	AHIOLIZATION	01 00313 111	at begi	ina durii	ig you	1	o tax y	Cai (366	iii sti ut	7.10113/		T					

43 Amortization of costs that began before your 2018 tax year . . .

44 Total. Add amounts in column (f). See the instructions for where to report

43

Department of the Treasury

## **Depreciation and Amortization**

(Including Information on Listed Property)

► Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No 1545-0172

Attachment Sequence No 179

Internal Revenue Service (99) Name(s) shown on return Business or activity to which this form relates Identifying number FORM 990, SCH M, ENTITY 7 31-4390844 COLUMBUS ZOOLOGICAL PARK ASSOCIATION Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. \_ · · . . . . . 1 Maximum amount (see instructions) 2 2 Total cost of section 179 property placed in service (see instructions) 3 3 Threshold cost of section 179 property before reduction in limitation (see instructions) . 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . . 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 (a) Description of property (b) Cost (business use only) (c) Elected cost 7 Listed property Enter the amount from line 29 . . . 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 9 Tentative deduction. Enter the smaller of line 5 or line 8 10 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions. 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 **15** Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 358,787 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B-Assets Placed in Service During 2018 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (e) Convention (f) Method (g) Depreciation deduction (business/investment use only - see instructions) 19a 3-year property **b** 5-year property c 7-year property 187,935 70 HY 200DB 26.856 d 10-year property e 15-year property f 20-year property 25 yrs 5/1 g 25-year property 27 5 yrs MM S/L h Residential rental 275 yrs ММ S/L property 39 yrs ММ S/L i Nonresidential real ММ S/L Section C-Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System 20a Class life S/L **b** 12-year 12 yrs S/L 30 yrs MM S/L c 30-year 40 yrs S/L MM d 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . . . . 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions 385,643 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . . . . . . . . . .

Form	4562 (2018)																Page 2
Pa		d Proper	ty (Ir	nclude	auto	omobi	les, c	ertain	other	vehicl	es, c	ertain	aırcra	ft, and	prope	rty us	ed fo
		taınment,									•						
	Note:	For any ve	hicle fo	r which	you	are us	ing the	standa	rd mile	eage rat	e or c	deductir	ng lease	expens	e, com	plete <b>o</b> i	nly 24a
	24b, c	olumns (a)	through	n (c) of S	Sectio	on A, al	l of Se	ction B,	and S	ection (	If ap	plicable	·				
	Section A	-Deprec	iation a	nd Oth	er Inf	format	ion (C	aution:	See th	e instru	ctions	for limi	ts for pa	assenge	autom	obiles.)	
24a	Do you have e													vidence			☐ No
	(a)	(b)	(c)				Basi	(e)		<b>(f)</b>		(g)		(h)	ľ	<b>(1)</b>	
	of property (list ehicles first)		Busines investmen percenta	ntuse Co		d) ther basi		s for depre iness/inve use only	stment	Recove period		Method/ convention		epreciation deduction	El	ected sec cos	
25	Special dep											ng 2	_				
26	Property use																
	r roperty usi	Thore the	T 30 70	% %	annec	, ousin	233 43				$\neg r$						
				%							_	•					
			·	%			+		+				<u> </u>				
27	Property use	ed 50% or	less in a		ed bu	ISINESS	use.								!		
	1 Toporty as	1	1000 111 0	%	<del></del>	0000	<del>- 1</del>				5/1			<del></del>			
	-		<del> </del>	%			_	<u>-</u>			5/1						
	<u> </u>		<u> </u>	%							5/1						
28	Add amount	s in colum	n (h), lin	es 25 th	roua	h 27. E	nter h	ere and	on line	21. pa	ae 1	. 2	3				
	Add amount													[	29		
								rmation						•			
Com	olete this sect	ion for vehic	cles used	d by a s	ole pr	oprieto	r, partr	er, or ot	her "mo	ore than	5% ov	wner," o	r related	person	If you p	rovided	vehicle
to yo	ur employees	, first answe	r the qu	estions i	ın Sec	tion C	to see	if you me	et an e	exception	n to co	mpletin	g this se	ction for	those v	ehicles	
							(a)		(b)		(c)		(d)		(e)		(f)
30	Total business/investment miles driven during the year (don't include commuting miles) .			iring	Veh	icle 1	Veh	iicle 2	Vet	nicle 3	V	ehicle 4	Ver	iicle 5	Veh	icle 6	
31	Total commut	ting miles dr	iven duri	ing the y	ear							_					
32	Total other miles driven	•	l (nonc														
33	Total miles															1	
	lines 30 thro			•										İ			
34	Was the veh	iicle availat	ole for p	ersonal		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	use during o		· ·				ļ ·	1			1						
35	Was the veh	•						1 -		1							
	than 5% ow	ner or relat	ed pers	on? .				ŀ					1	l			
36	Is another vel	nicle availabl	le for per	rsonal us	se?												
														nployee			
	er these que							n to con	npletin	g Section	on B fo	or vehic	les use	d by em	oloyees	who ar	en't
	than 5% ow																
37	Do you main	ntain a writ	ten poli	cy state										ommuti		Yes	No
20	Do you mair																<del>                                     </del>
30	employees?																
39	Do you treat						-										
	Do you prov				-	-										-	
70	use of the ve					•		-	rani III			-		ccs abc			
41	Do you mee	t the requir	ements	concer	ning (	qualifie	d auto	mobile i	demon	stration	use?	See ins	struction	ıs			
	Note: If you																
Par	t VI Amor	tization															
					(b)			(6)			/41			e)		- <del></del>	
		a) on of costs		Date an	mortiza	ition	Amo	(c) ortizable a	mount	0	(d) Code se		1	ization od or	Amortiza	(f) ation for th	us year
					egins								perce	ntage			
42	Amortization	of costs th	nat begi	ns durir	ng yo	ur 2018	3 tax y	ear (see	ınstru	ctions)							
				l		- 1				I			l	J			

43 Amortization of costs that began before your 2018 tax year . . . . .

44 Total. Add amounts in column (f). See the instructions for where to report.

43

Department of the Treasury

## **Depreciation and Amortization**

(Including Information on Listed Property)

► Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No 1545-0172

Attachment Sequence No 179

Internal Revenue Service (99) Business or activity to which this form relates Name(s) shown on return Identifying number FORM 990, SCH M, ENTITY 7 31-4390844 COLUMBUS ZOOLOGICAL PARK ASSOCIATION Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 1 Maximum amount (see instructions) . . . . . . 2 2 Total cost of section 179 property placed in service (see instructions) 3 3 Threshold cost of section 179 property before reduction in limitation (see instructions) . 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions (a) Description of property (b) Cost (business use only) (c) Elected cost 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 9 Tentative deduction. Enter the smaller of line 5 or line 8 . . . . . . 10 10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562 . . . 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11. 13 Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2018 358,787 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . . . . . . . . . Section B-Assets Placed in Service During 2018 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation placed in (d) Recovery (f) Method (a) Classification of property (business/investment use only – see instructions) (e) Convention (g) Depreciation deduction service 3-year property **b** 5-year property c 7-year property 187,935 70 HY 200DB 26,8<u>56</u> d 10-year property e 15-year property f 20-year property 25 yrs 5/1 g 25-year property 27 5 yrs S/L h Residential rental MM 275 yrs ММ S/L property 39 yrs ММ S/L i Nonresidential real S/L ММ Section C-Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System S/L 20a Class life S/L b 12-year 12 yrs **c** 30-year 30 yrs MM S/L 40 yrs ММ S/L d 40-year Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28 . . . . . . 22 Total, Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions 385,643 23 For assets shown above and placed in service during the current year, enter the 23

Cat No 12906N

F	4560 (0018)																	Page 2
Pa	4562 (2018)	Propert	v (In	clude aut	omob	iles	. ce	rtain	other	vehic	les,	cer	taın a	urcraft	, and	prope	erty us	
		aınment, re															•	
		For any veh												lease	expens	e, com	plete <b>o</b> r	nly 24a
	24b, c	olumns (a) t	hrough	(c) of Section	on A, a	ll of	Sec	tion B,	and S	ection (	C if a	appli	cable.					
	Section A	-Deprecia	ation ar	nd Other In	forma	tion	(Ca	ution: S	See th	e instru	ctio	ns fo	r limits	for pas	ssenger	autom	obiles.)	
248	a Do you have e	vidence to su	pport the	business/inv	estmen	t use	claım	ned?	] Yes	□No	24	b If	"Yes," ı	s the ev	idence v	vritten?	☐ Yes	☐ No
	(a) e of property (list vehicles first)	(b) Date placed in service	(c) Business investment percentae	use Cost or d	(d) other bas		(busin	(e) for depre less/inves use only)	stment	(f) Recove period		Me	(g) thod/ vention		(h) preciation eduction	Ε	(i) ected sec cost	
25	Special dep		lowance	e for qualifi			orope	erty pla	ced ir				25					
26	Property use													<u> </u>				
				%		T		·									· · · · · · · · · · · · · · · · · · ·	
	<del></del>			%		$\neg$							_					
				%														
27	Property use	ed 50% or le	ess in a	qualified bi	usines	sus	e.											
				%			٠				- [	S/L -						
			_	%							(	5/L -			-			
				%								S/L -						
28	Add amount	s ın column	(h), line	es 25 throug	gh 27.	Ente	er her	re and o	on line	21, pa	ge 1	١.	28					
29	Add amount	s in column	(ı), lıne											<u></u>		29		
	plete this sections are sections.			by a sole p	roprieto	or, p	artne	r, or oth	ner "mo		5%	own						vehicles
30	Total business			•	Ve	(a) hicle	1		b) cle 2	Vel	(c) hicle	3		d) icle 4		e) icle 5		(f) icle 6
	Total commut Total other	ing miles driv	ven durir	ng the year														
	miles driven		·		ļ													
	Total miles lines 30 thro	ugh 32 .			V		<u> </u>	V	LNI	V	- <del></del>	NI-	Vaa	T No.	Vaa	l No.	Yes	No
34	Was the veh		•		Yes	╀╹	No	Yes	No	Yes	+'	No	Yes	No	Yes	No	res	No
35	use during o Was the veh than 5% owi	icle used pr	rımarıly	by a more														
26			•		-	+					+				<del>                                     </del>	ļ	1	
30	Is another veh		<del> </del>		E		14/	ha Dea	, da N	/ahialas		- 1100	hu Th	our Em	ployee			
	wer these que e than 5% ow	stions to de	etermine		et an e	ксер	otion										who ar	en't
37	Do you main																Yes	No
38	Do you mair employees?	ntain a writte	en polic	cy statemer	nt that	prol	hibits	s perso	nal us	se of ve	hicl	es, e	xcept	commu	iting, by	your		
39	Do you treat						-											
	Do you provuse of the ve	ide more th	nan five	vehicles to	your	emp	oloye	es, ob	taın ın	formati	on f	rom	your e	mploye	es abo	ut the		
41	Do you meet																	<u> </u>
• •	Note: If you																	·
Pa	rt VI Amor		,,	, := <del>, =</del> :		-,									· · · ·	····		
	(a Descriptio	a)		(b) Date amortiz begins	ation		Amor	(c) tizable an	mount			(d) e sectio	on	(e) Amortiza period percent	ation or	Amortiz	(f) ation for th	ns year
42	Amortization	of costs the	at begir	ns during vo	our 201	8 ta	X Ve	ar (see	ınstru	ctions)				,	<u> </u>	_		
74	, 11101 0200011	J. 00013 till		J daining ye		J 10	y C			1			—т		г			

43 Amortization of costs that began before your 2018 tax year . . . . . .

44 Total. Add amounts in column (f). See the instructions for where to report.

# **Unrelated Business Taxable Income for Unrelated Trade or**

Ві	us	ine	es	s		
_				_		
	В	Bus	Busine	<b>Busines</b>	Business	Business

Department of the Treasury Internal Revenue Service (99) For calendar year 2018 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). ENTITY

OMB No 1545-0687

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

Name	of the organization COLUMBUS ZOOLOGICAL PAR	K A	SSOCIATION	Employer identific 31-4390	
U	Inrelated business activity code (see instructions) > 53119				
	escribe the unrelated trade or business   RENT FROM	CO	NTROLLED ENTI	TY	_ <del></del>
Par	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	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_			
4 a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		<u> </u>	
С	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				1
	organization (Schedule F)	8	400,000.		400,000.
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)	12			
13	Total. Combine lines 3 through 12	13	400,000.		400,000.
Par	Deductions Not Taken Elsewhere (See instruct deductions must be directly connected with the taken to be a second to be a secon				ot for contributions,
14	Compensation of officers, directors, and trustees (Schedule K)			′ 1	<del></del>
15	Salaries and wages			1!	<del></del>
16	Repairs and maintenance			10	
17	Bad debts			1	
18	Interest (attach schedule) (see instructions)			11	
19	Taxes and licenses			19	
20	Charitable contributions (See instructions for limitation rules)		1 1	20	0
21	Depreciation (attach Form 4562)		21		
22	Less depreciation claimed on Schedule A and elsewhere on return		22a	22	<del></del>
23	Depletion			2:	- · · · · · · · · · · · · · · · · · · ·
24	Contributions to deferred compensation plans			2	<del></del>
25	Employee benefit programs			2	5

Unrelated business taxable income Subtract line 31 from line 30 LHA For Paperwork Reduction Act Notice, see instructions.

Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13

Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see

Excess exempt expenses (Schedule I)

Excess readership costs (Schedule J)

Total deductions. Add lines 14 through 28

Other deductions (attach schedule)

Schedule M (Form 990-T) 2018

400,000.

400,000.

26

27

28

29

30

31

26

27

28

29

30

31

instructions)

				Exempt	Controlled O	rganızatı	ons				
Name of controlled organize	ation	2 Em identifi num	cation		related income e instructione)		al of specified nents made	includ	t of column 4 ed in the contr ation's gross	rolling	6 Deductions directly connected with income in column 5
(1) ZOOMBEZI BAY	LLC	20-57	04633					l			
(2)											
(3)	-										
(4)											
Nonexempt Controlled Organ	ızatıons										
7. Taxable Income		unrelated inconsee instruction		9. Total	of specified pay made	ments	10 Part of column the controll gross		nization's		eductions directly connected n income in column 10
(1) 0.	<del>                                     </del>	1,495	.878.		400,	000.		400	,000.		0.
(2)	<del> </del>		,	<del> </del>					, , , , ,		
(3)	<del>                                     </del>			<u> </u>				-			
(4)	<u> </u>								-		<del></del>
								i on page column (A	1 Part I,		dd columns 6 and 11 nere and on page 1, Part I, line 8, column (B)
Totals						▶		400	,000.	_	0.
Schedule G - Investme (see inst	ent Inco ructions)	me of a	Section	501(c)(	(7), (9), or	(17) Or	ganization	1		-	
1 Desc	cription of inco	ome			2 Amount of	income	3 Deduction directly connected (attach schedu	cted	4 Set-a (attach se		5 Total deductions and set-asides (col 3 plus col 4)
(1)											
(2)											<u> </u>
(3)											
(4)									,,		
Totals Schedule I - Exploited	Evemni	t Activity	Incom	► e Othe	Part I, line 9, co	lumn (A)	ng Income				Enter here and on page 1 Part I line 9, column (B)
(see instri	-		IIICOIII	e, Otrie	<b>T</b>			<del>-</del>			<del></del>
Description of exploited activity	unrelated	Gross I business ie from business		elated	4 Net incom from unrelated business (co minus columi gain, compute through	trade or lumn 2 n 3) If a n cots 5	5 Gross inco from activity t is not unrelat business inco	hat ed	6 Expr attributa colum	able to	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						Ì				-	
(2)											
(3)											
(4)		re and on , Part I, col (A)	Enter her page 1 line 10,	Part I,				[			Enter here and on page 1, Part II, line 26
Totals > Schedule J - Advertisi					<u></u>						
Part I Income From	Periodic	als Rep	orted o	n a Con	solidated	Basis					
1 Name of periodical		2. Gross advertising income		3 Direct rtising costs	4. Adverti or (loss) (co col 3) If a ga cols 5 th	l 2 minus in, compute	5. Circulati		6. Reade costs		7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)											<u> </u>
(2)											
(3)											
(4)											
Totals (carry to Part II, line (5))	<b>•</b>										
											Form 990-T (2018)

# Unrelated Business Taxable Income for Unrelated Trade or Business

OMB No	1545-0687
•	

ENTITY

2018

Department of the Treasury Internal Revenue Service (99) For calendar year 2018 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 Only

Name	of the organization COLUMBUS ZOOLOGICAL PAR		SSOCIATION	Employer identification number 31-4390844			
	Unrelated business activity code (see instructions)   45322 Describe the unrelated trade or business   GIFT SHOP						
Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net		
b	Gross receipts or sales Less returns and allowances  Cost of goods sold (Schedule A, line 7)  Cost of goods sold (Schedule A, line 7)	1c 2	394,813. 143,033.				
2 3 4 a	Gross profit Subtract line 2 from line 1c Capital gain net income (attach Schedule D)	3 4a	251,780.		251,780.		
4a b c	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) Capital loss deduction for trusts	4b 4c					
5	Income (loss) from a partnership or an S corporation (attach statement)	5			1		
6 7	Rent income (Schedule C) Unrelated debt-financed income (Schedule E)	6					
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 11	Exploited exempt activity income (Schedule I)  Advertising income (Schedule J)	10 11					
12 13	Other income (See instructions, attach schedule)  Total. Combine lines 3 through 12	12 13	251,780.		251,780.		

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	78,048.
16	Repairs and maintenance	16	. 518.
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	4,862.
20	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562) 21 6, 461.		
22	Less depreciation claimed on Schedule A and elsewhere on return 22a	22b	6,461.
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	8,742.
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule) SEE STATEMENT 3	28	45,778.
29	Total deductions. Add lines 14 through 28	29	144,409.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	107,371.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	31	
32	Unrelated business taxable income Subtract line 31 from line 30	32	107,371.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

COLUMBUS	ZOOLOGI	CAL PARK	ASSOCIATION		31-4390	0844
Schedule A - Cost of Good				VER (	OF COST OR 1	MARKET
1 Inventory at beginning of year	1	108,036.				6 86,059.
2 Purchases	2	121,056.	7 Cost of goods sold S		ine 6	
3 Cost of labor	3		from line 5. Enter here			
4a Additional section 263A costs			line 2			7 143,033.
(attach schedule)	4a		8 Do the rules of section	1 263A (\	with respect to	Yes No
b Other costs (attach schedule)	4b		property produced or	acquired	for resale) apply to	
5 Total Add lines 1 through 4b	5	229,092.	the organization?			X
Schedule C - Rent Income (see instructions)	(From Real	Property and	d Personal Property	Leas	ed With Real Pro	perty)
Description of property						
(1)						
(2)			<u> </u>			<u></u>
(3)						
(4)						
	2 Rent receiv	ed or accrued			2/0) Dadwallana dwaatha	annuated with the income in
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%	a than	of rent for p	nd personal property (if the percent ersonal property exceeds 50% or if t is based on profit or income)	lage I	columns 2(a) an	connected with the income in d 2(b) (attach schedule)
(1)					,	
(2)	-					
(3)						
(4)						
Total	0.	Total		0.	_	<u> </u>
c) Total income Add totals of columns lere and on page 1, Part I, line 6, column		nter		0.	(b) Total deductions Enter here and on page 1, Part I, line 6, column (B)	• 0.
chedule E - Unrelated Del	ot-Finance	Income (see	instructions)			<u></u>
			2 Gross income from		Deductions directly conf to debt-finance	
1. Description of debt-fir	nanced property		or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)						
(2)						
(3)	•				<u> </u>	
(4)	7					
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis allocable to inced property in schedule)	6 Column 4 divided by column 5		7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)			%			
(2)			%			
(3)			%			
(4)			%			
					nter here and on page 1, lart I line 7, column (A)	Enter here and on page 1, Part I, line 7 column (B)
Totals			•		0.	0.
Total dividends-received deductions in	cluded in column	1.8				1 0.

Form 990-T (2018)

FORM 990-T (M)	OTHER	DEDUCTIONS	STATEMENT 3
DESCRIPTION			AMOUNT
CONTRACTED SERVICES CASH OVER/SHORT INSURANCE OCCUPANCY OFFICE EXPENSES OTHER/MISC. PAYROLL PROCESSING RENTAL OF EQUIPMENT SANITATION & WASTE SUPPLIES TRAVEL			26,171. 160. 2,327. 2,586. 161. 8,566. 3,983. 268. 110. 1,263. 183.
TOTAL TO SCHEDULE M, PART	II, LINE 28		45,778.

# Unrelated Business Taxable Income for Unrelated Trade or Business

ENTIT	Y 3	,
OMB No	1545-0687	,

2018

Department of the Treasury Internal Revenue Service (99) For calendar year 2018 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 Only

Name	of the organization COLUMBUS ZOOLOGICAL PAR	ΚA	SSOCIATION	31 – 43		
	Inrelated business activity code (see instructions) > 72232		<del></del>			
	Describe the unrelated trade or business CATERING					
Pa			(A) Income	(B) Expense	s	(C) Net
1 a	Gross receipts or sales 369,861.					
b	Less returns and allowances c Balance	1c	369,861.			۱,4
2	Cost of goods sold (Schedule A, line 7)	2	77,665.			
3	Gross profit Subtract line 2 from line 1c	3	292,196.			292,196.
4 a	Capital gain net income (attach Schedule D)	4a				
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b				
	Capital loss deduction for trusts	4c		<del></del>		
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)	12		<u>.                                    </u>		
13	Total. Combine lines 3 through 12	13	292,196.			292,196.
	Deductions Not Taken Elsewhere (See instruction deductions must be directly connected with the undertaken between the connected with the undertaken between the connected with the undertaken between the connected with the undertaken between the connected with the undertaken between the connected with the connected wi	ions f unrela	for limitations on decated business incom	luctions ) (Exc e.)	,	or contributions,
14	Compensation of officers, directors, and trustees (Schedule K)				14	7,185.
15	Salaries and wages				15	392.
16	Repairs and maintenance				16	392.
17	Bad debts				17	
18	Interest (attach schedule) (see instructions)				18	475.
19	Taxes and licenses				19	473.
20	Charitable contributions (See instructions for limitation rules)		ایما	77,171.	20	
21	Depreciation (attach Form 4562)		21			77,171.
22	Less depreciation claimed on Schedule A and elsewhere on return		22a		22b	11,11.
23	Depletion				23	· · · · · · · · · · · · · · · · · · ·
24	Contributions to deferred compensation plans				24	

LHA For Paperwork Reduction Act Notice, see instructions.

Unrelated business taxable income Subtract line 31 from line 30

Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13

Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see

Schedule M (Form 990-T) 2018

24,121.

109,344.

182,852.

182,852.

25

26

27

28

29

30

31

25

26

27

28

29

30

SEE STATEMENT 4

instructions)

Employee benefit programs

Excess exempt expenses (Schedule I)

Excess readership costs (Schedule J)

Total deductions. Add lines 14 through 28

Other deductions (attach schedule)

	Раде	

COLUMBUS Z						31-439	0844	1	
Schedule A - Cost of Goods	<b>Sold.</b> Enter	method of invent	ory v	aluation 🕨 N/A					
1 Inventory at beginning of year	1		6	Inventory at end of yea	r		6		
2 Purchases	2	77,665.	7	Cost of goods sold Su	ıbtract l	ne 6			
3 Cost of labor	3			from line 5. Enter here	and in F	Part I,			
4 a Additional section 263A costs			1	line 2			7	77,	<u>,665.</u>
(attach schedule)	4a		8	Do the rules of section	263A (v	vith respect to		Y	es No
b Other costs (attach schedule)	4b		]	property produced or a	acquired	for resale) apply to			_
5 Total. Add lines 1.through 4b	5	77,665.		the organization?					X
Schedule C - Rent Income (F	rom Real	Property and	l Pei	sonal Property	Lease	ed With Real Pro	perty	')	
(see instructions)				•					
1 Description of property									
(1)									
(2)						*******			
(3)						,			
(4)	•								
	2 Rent receiv	ed or accrued							
(a) From personal property (if the perceint for personal property is more than 10% but not more than 50%)	ntage of an	` 'of rent for pe	ersonal	onal property (if the percenta property exceeds 50% or if ed on profit or income)	3ge	3(a) Deductions directly columns 2(a) ar	connect od 2(b) (at	ed with the inco ttach schedule)	me in
(1)									-
(2)							-		
(3)				<del></del> -					
(4)									
Total	0.	Total			0.	, ""			
(c) Total income. Add totals of columns 2(a	a) and 2(b). Er	ter				(b) Total deductions			
here and on page 1, Part I, line 6, column (		<b>&gt;</b>			0.	Enter here and on page 1, Part I, line 6, column (B)	<b>&gt;</b>		0.
Schedule E - Unrelated Debt	-Financed	Income (see i	nstru	ctions)					
			2	. Gross income from		3. Deductions directly con to debt-finance			
1. Description of debt-finan	ced property		_	or allocable to debt-	(a)	Straight line depreciation	T	(b) Other deduc	tions
17 Description of dest man	cod property			financed property		(attach schedule)		(attach schedi	) (e)L
(1)									
(2)							_		
(3)									
(4)	<del></del>						+		
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis illocable to nced property n schedule)	6	Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)		8 Allocable dec plumn 6 x total o 3(a) and 3(l	of columns
(1)				%					
(2)				%		···	<u> </u>		
(3)				%					
(4)				%					
						nter here and on page 1, art 1, line 7, column (A)		nter here and on art I, line 7, colui	
Totals				▶		0			0.
Total dividends-received deductions inclu	ided in column	ı 8		<u></u>		<b>&gt;</b>			0.
								Form 990	0-T (2018)

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT 4
DESCRIPTION		AMOUNT
OCCUPANCY PAYROLL PROCESSING SUPPLIES		13,659. 1,014. 9,448.
TOTAL TO SCHEDULE M, PART	II, LINE 28	24,121.

# **Unrelated Business Taxable Income for Unrelated Trade or Business**

and ending

3	201	
	201	

8

OMB No 1545-0687

ENTITY

Department of the Treasury Internal Revenue Service (99) For calendar year 2018 or other tax year beginning

► 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

Name	of the organization  COLUMBUS ZOOLOGICAL PAR	K A	SSOCIATION	Employer iden 31 – 43		
$\overline{}$	Jurelated business activity code (see instructions) ▶ 90000					<u></u>
	Describe the unrelated trade or business   EXCLUSIVE	PR	OVIDER			
Pa	Unrelated Trade or Business Income		(A) Income	(B) Expenses	i	(C) Net
1 a	Gross receipts or sales 129,600.					,
b	Less returns and allowances c Balance ▶	1c	129,600.		•	
2	Cost of goods sold (Schedule A, line 7)	2				
3	Gross profit Subtract line 2 from line 1c	3	129,600.			129,600.
4 a	Capital gain net income (attach Schedule D)	4a				
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			_	
С	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)	12				
13	Total. Combine lines 3 through 12	13	129,600.			129,600.
Pa	Deductions Not Taken Elsewhere (See instruction deductions must be directly connected with the unit of the connected with the unit of the connected with the connecte				ept f	or contributions,
14	Compensation of officers, directors, and trustees (Schedule K)				14	
15	Salaries and wages		`		15	12,068.
16	Penairs and maintenance				16	

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages	`	15	12,068.
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	1,086.
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	
23	Depletion	•	23	
24	Contributions to deferred compensation plans		24	
25	Employee benefit programs		25	3,138.
26	Excess exempt expenses (Schedule I)		26	<u> </u>
27	Excess readership costs (Schedule J)		27	
28	Other deductions (attach schedule)		28	
29	Total deductions. Add lines 14 through 28		29	16,292.
30	Unrelated business taxable income before net operating loss deduction. Subtra	act line 29 from line 13	30	113,308.
31	Deduction for net operating loss arising in tax years beginning on or after Janua			
	instructions)	•	31	
32	Unrelated business taxable income Subtract line 31 from line 30		32	113,308.

Form 990-T (2018)						ENTIT	Y 4 Page 3
	ZOOLOGIO	CAL PARK	ASSOCIATION		31-4390	844	, ago ,
Schedule A - Cost of Good				<u> </u>			
1 Inventory at beginning of year	111		6 Inventory at end of year			6	
2 Purchases	2		7 Cost of goods sold. S		ine 6		-
3 Cost of labor •	3		from line 5. Enter here		i		
4a Additional section 263A costs		_	line 2			7	
(attach schedule)	4a		8 Do the rules of section	263A (v	with respect to		Yes No
b Other costs (attach schedule)	4b		property produced or	•	•		
5 Total Add lines 1 through 4b	5		the organization?	•	, , , ,		X
Schedule C - Rent Income	(From Real	Property and	1	Lease	ed With Real Prop	erty)	<del></del>
(see instructions)	(				•		'
Description of property  (1)							
(2)							
(3)							
(4)					·		
- <del></del>	2 Rent receiv	ed or accrued			24.3-		
(a) From personal property (if the property is more than 50% but not more than 50%.	re than	of rent for p	nd personal property (if the percent ersonal property exceeds 50% or if t is based on profit or income)	age	3(a) Deductions directly of columns 2(a) and	connected with the i	
(1)							
(2)							
(3)							
(4)							
Total	0.	Total		0.			
c) Total income. Add totals of columns nere and on page 1, Part I, line 6, colum	n (A)			0.	(b) Total deductions Enter here and on page 1, Part I, line 6, column (8)	<u> </u>	` 0.
Schedule E - Unrelated De	bt-Financed	I Income (see	instructions)				<u>.</u>
			2 Gross income from or allocable to debt-		3 Deductions directly conne to debt-finance	d property	
1 Description of debt-f	inanced property		financed property	(a)	Straight line depreciation (attach schedule)	(b) Other de (attach sc	eductions hedule)
(1)	,						
(2)							
(3)							
(4)	<del></del>					<u> </u>	
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis illocable to nced property n schedule)	6 Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	8 Allocable (column 6 x to 3(a) an	tal of columns
(1)			%				
(2)			%				
(3)			%				

Form 990-T (2018)

0.

Enter here and on page 1, Part I, line 7 column (B)

Totals

Enter here and on page 1, Part I line 7 column (A)

0.

Total dividends-received deductions included in column 8

# **Unrelated Business Taxable Income for Unrelated Trade or Business**

OMB No 1545-0687

ENTITY

Department of the Treasury Internal Revenue Service (99)

Name of the organization

For calendar year 2018 or other tax year beginning

► 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).

501(c)(3) Organizations Only Employer identification number

31-4390844 COLUMBUS ZOOLOGICAL PARK ASSOCIATION 551112 Unrelated business activity code (see instructions) ► MANAGEMENT FEES Describe the unrelated trade or business Part I Unrelated Trade or Business Income (C) Net (A) Income (B) Expenses 1,200,000. 1a Gross receipts or sales -1,200,000 b Less returns and allowances c Balance 1c 2 2 Cost of goods sold (Schedule A, line 7) 1,200,000. 1,200,000. 3 3 Gross profit Subtract line 2 from line 1c 4a Capital gain net income (attach Schedule D) 4a b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) 4b 4c c Capital loss deduction for trusts 5 Income (loss) from a partnership or an S corporation (attach 5 statement) 6 6 Rent income (Schedule C) 7 Unrelated debt-financed income (Schedule E) Interest, annuities, royalties, and rents from a controlled 8 organization (Schedule F) Investment income of a section 501(c)(7), (9), or (17). 9 organization (Schedule G) 10 Exploited exempt activity income (Schedule I) 10 11 Advertising income (Schedule J) 11 12 12 Other income (See instructions, attach schedule) 1,200,000. 1,200,000. Total. Combine lines 3 through 12

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_	906,976.
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	65,757.
20	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562)		
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	197,267.
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule) SEE STATEMENT 5	28	30,000.
29	Total deductions. Add lines 14 through 28	29	1,200,000.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	0.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	31	
32	Unrelated business taxable income Subtract line 31 from line 30	32	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

MITI	2	
	Page	3

			ASSOCIATION		31-4390	844
Schedule A - Cost of Good	s Sold. Enter	method of invei	ntory valuation 🕨 N/	A		
1 Inventory at beginning of year	1		6 Inventory at end of y	ear		6
2 Purchases	2		7 Cost of goods sold.	Subtract I	line 6	
3 Cost of labor	3		from line 5. Enter he	re and in l	Part I,	
4 a Additional section 263A costs			line 2			7
(attach schedule)	4a		8 Do the rules of section	on 263A (	with respect to	Yes No
b Other costs (attach schedule)	4b		property produced o	r acquired	d for resale) apply to	
5 Total Add lines 1 through 4b	5	-	the organization?	•		<del></del> - -x
Schedule C - Rent Income	(From Real	Property an	d Personal Property	v Leas	ed With Real Prop	erty)
(see instructions)			, ,			
1 Description of property						
(1)		···				
(2)			·			
(3)						
(4)						
	2 Rent receive	ed or accrued	*-		2(0) 8 - 4 - 4 4 4	
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%	e than	` 'of rent for	and personal property (if the perce personal property exceeds 50% or nt is based on profit or income)	ntage r if	columns 2(a) and	onnected with the income in 2(b) (attach schedule)
(1)						
(2)						
(3)						
(4)						
Total	0.	Total		0.		
(c) Total income Add totals of columns here and on page 1, Part I, line 6, column		ter -		0.	(b) Total deductions Enter here and on page 1, Part I, line 6, column (B)	0.
Schedule E - Unrelated Del	ot-Financed	l Income (see	instructions)			
			2 Gross income from		<ol> <li>Deductions directly connected to debt-finance</li> </ol>	
1 Description of debt-fi	nanced property		or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				<del>                                     </del>		
(2)				T		
(3)						
(4)				<u> </u>		
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-final	adjusted basis illocable to nced property i 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)			%			
					inter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I line 7 column (B)
Totals			•	•	0.	0.
Total dividends-received deductions in	icluded in column	8	·		<b>&gt;</b>	0.
<del> </del>		• •				Form 990-T (2018)

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT 5
DESCRIPTION		AMOUNT
OTHER/MISC.	•	30,000.
TOTAL TO SCHEDULE M, PART	'II, LINE 28	30,000.

Department of the Treasury Internal Revenue Service (99)

# **Unrelated Business Taxable Income for Unrelated Trade or Bus**

iness		
-------	--	--

For calendar year 2018 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). OMB No 1545-0687

ENTITY

501(c)(3) Organizations Only

COLUMBUS ZOOLOGICAL PARI			SSOCIATION	31-4390844		
	Unrelated business activity code (see instructions) $ ightharpoonup$ $ ig$					
Pa	rt I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net	
1 a	Gross receipts or sales Less returns and allowances  1,775,913.  c Balance ▶	1c	1,775,913.			
2	Cost of goods sold (Schedule A, line 7)	2				
3	Gross profit Subtract line 2 from line 1c	3	1,775,913.		1,775,913.	
4 a	Capital gain net income (attach Schedule D)	4a				
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b				
С	Capital loss deduction for trusts	4c				
5	Income (loss) from a partnership or an S corporation (attach					
	statement)	5			ļ <u> </u>	
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)	12		4		
13	Total. Combine lines 3 through 12	13	1,775,913.		1,775,913.	

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	460,930.
16	Repairs and maintenance	16	71,332.
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	27,792.
20	Charitable contributions (See instructions for limitation rules)	20	
21	Depreciation (attach Form 4562) 248, 381.		
22	Less depreciation claimed on Schedule A and elsewhere on return 22a	22b	248,381.
23	Depletion	23	
24	Contributions to deferred compensation plans	24	
25	Employee benefit programs	25	59,677.
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule) SEE STATEMENT 6	28	1,249,096.
29	Total deductions. Add lines 14 through 28	29	2,117,208.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	-341,295.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	31	
32	Unrelated business taxable income Subtract line 31 from line 30	32	-341,295.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

٧.	1	_	_	_	•
					Page

COLUMBUS						31-439	084	4
Schedule A - Cost of Good	s Sold. Enter	method of inver	ntory v	aluation ► N/A		<del></del>		
1 Inventory at beginning of year	1		6	Inventory at end of year	ır		6	
2 Purchases	2		7	Cost of goods sold. Su	ubtract l	ine 6		
3 Cost of labor	3		from line 5. Enter here and in Part I,			Part I,		
4 a Additional section 263A costs		· · · · · · · · · · · · · · · · · · ·	7	line 2			7	
(attach schedule)	4a		8	Do the rules of section	263A (	with respect to		Yes No
b Other costs (attach schedule)	4b		7	property produced or a	acquired	for resale) apply to		
5 Total Add lines 1 through 4b	5		7	the organization?	·			X
Schedule C - Rent Income	(From Real	Property an	d Pe	rsonal Property	Leas	ed With Real Pro	pert	y)
(see instructions)	•	, -						
1. Description of property								
(1)								· · · · · ·
(2)								
(3)								
(4)								
	2 Rent receiv	ed or accrued						<del>- '</del> -
(a) From personal property (if the personal property is more 10% but not more than 50%	e than	` 'of rent for	personal	onal property (if the percents property exceeds 50% or if ed on profit or income)	age ,	3(a) Deductions directly columns 2(a) at	conne nd 2(b) (	cted with the income in attach schedule)
(1)				,				
(2)				<del></del>				
(3)								
(4)								
Total	0.	Total			0.			
(c) Total income Add totals of columns here and on page 1, Part I, line 6, columi		ter			0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)		0.
Schedule E - Unrelated Del		Income (see	ınstru	ctions)				
		\\	T			3 Deductions directly con		
			2	Gross income from or allocable to debt-	/21	to debt-finance	ed pro	
1 Description of debt-fi	nanced property			financed property	(4)	Straight line depreciation (attach schedule)		(b) Other deductions (attach schedule)
(1)			1				Ť	·
(2)							İ	
(3)							T T	
(4)								
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-fina	adjusted basis illocable to nced property n 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)			<del> </del>	%	· · · · · ·	·	1 -	
(2)			<b>T</b>	%				
(3)			1	%				
(4)	<u> </u>		1	%			1	
<del></del>	·	<del></del>		**		nter here and on page 1		Enter here and on page 1,
					F	Part I, line 7 column (A)		Part I, line 7, column (B)
Totals				▶.		0	•	0.
Total dividends-received deductions in	icluded in column	18				<u> </u>	•	0.

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT 6
DESCRIPTION		AMOUNT
ADVERTISING		35,685.
CASH OVER/SHORT		-390.
CONTRACTED SERVICES		437,422.
DUES & SUBSCRIPTIONS		7,232.
INSURANCE		13,200.
LANDSCAPING/COURSE MAINTENANCE		117,570.
OCCUPANCY		88,001.
OFFICE EXPENSES	1	4,728.
OTHER/MISC.		71,281.
PAYROLL PROCESSING		18,125.
PRO SHOP PURCHASES		143,126.
RENTAL OF EQUIPMENT		. 104,700.
SANITATION & WASTE		5,842.
SAFARI CAFE PURCHASES		178,804.
SUPPLIES	•	21,288.
TRAVEL		830.
UNIFORMS		1,652.
TOTAL TO SCHEDULE M, PART II, LI	NE 28	1,249,096.

# **Unrelated Business Taxable Income for Unrelated Trade or Business**

ENTIT	Ϋ́	7
OMB No	1545-08	687

Department of the Treasury Internal Revenue Service (99) For calendar year 2018 or other tax year beginning

► 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

						Employer identification number 31-4390844		
	Unrelated business activity code (see instructions) > 71311		· · · · · · · · · · · · · · · · · · ·					
	Describe the unrelated trade or business JJL RIDES		<del></del>					
Pa			(A) Income	(B) Expense	s	(C) Net		
	Gross receipts or sales 404,725.				<del></del>			
	Less returns and allowances c Balance	1c	404,725.					
2	Cost of goods sold (Schedule A, line 7)	2	<del></del>					
3	Gross profit Subtract line 2 from line 1c	3	404,725.			404,725.		
4 a	Capital gain net income (attach Schedule D)	4a	<del></del>		t			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b						
	Capital loss deduction for trusts	4c			1			
5	Income (loss) from a partnership or an S corporation (attach				1			
	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)	12						
13	Total. Combine lines 3 through 12	13	404,725.			404,725.		
	Deductions Not Taken Elsewhere (See instruct deductions must be directly connected with the				· ·	or contributions,		
14	Compensation of officers, directors, and trustees (Schedule K)				14	320,766.		
15	Salaries and wages				15	293,990.		
16	Repairs and maintenance				16	233,330.		
17	Bad debts				17			
18	Interest (attach schedule) (see instructions)				18	28,479.		
19	Taxes and licenses				19	40,413.		
20	Charitable contributions (See instructions for limitation rules)		1 1	385,643.	20			
21	Depreciation (attach Form 4562)		21	363,043.		385,643.		
22	Less depreciation claimed on Schedule A and elsewhere on return	1	22a		22b	303,043.		
23	Depletion Control of the second of the secon				23	· · · · · · · · · · · · · · · · · · ·		
24	Contributions to deferred compensation plans				24	80,191.		
25	Employee benefit programs				1 25 L	UU, 191.		

LHA For Paperwork Reduction Act Notice, see instructions.

Unrelated business taxable income Subtract line 31 from line 30

Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see

Schedule M (Form 990-T) 2018

1,133,221.

-728,496.

-728,496.

26

27

28

29

30

26

27

28

29

30

31

SEE STATEMENT 7

instructions)

Employee benefit programs

Excess exempt expenses (Schedule I)

Excess readership costs (Schedule J)

Total deductions. Add lines 14 through 28

Other deductions (attach schedule)

Form 990-T (2018)	7001001	337 DADY	A GGOGT A MTON		21 420	0011	Page
Schedule A - Cost of Good	Sold Estar	TAL PARK	ASSOCIATION  Interry valuation N/A		31-439	0044	
1 Inventory at beginning of year	1	metriod of inver	6 Inventory at end of year		· · · · · · · · · · · · · · · · · · ·	6	
2 Purchases	2	·· <del>··</del>	7 Cost of goods sold. Si		ine 6	<del></del>	
3 Cost of labor	3		from line 5. Enter here		j		
			line 2	allu III r	-aiti,	<del></del>	
4 a Additional section 263A costs	4.			2624 /	with recogct to		s No
(attach schedule)	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to				
b Other costs (attach schedule)	4b		<b></b>	acquireu	i ioi resale) apply to		- - <sub>x</sub> -
5 Total. Add lines 1 through 4b Schedule C - Rent Income	(From Real	Property and	the organization?	Leasi	ed With Real Pro	nerty)	
(see instructions)	(i rom near		ar croonar roperty				
1. Description of property							
(1)							
(2)							
(3)							
(4)						<u>.                                    </u>	
		ed or accrued			3/2\Deductions directly	connected with the incor	me in
<ul> <li>(a) From personal property (if the personal property is more 10% but not more than 50%.</li> </ul>	e than	` 'of rent for p	and personal property (if the percent personal property exceeds 50% or if at is based on profit or income)	age		nd 2(b) (attach schedule)	.,
(1)			11-11-1				
(2)							
(3)							
(4)							
Total	0.	Total		0.			
(c) Total income. Add totals of columns here and on page 1, Part I, line 6, columi		ter <b>&gt;</b>		0.	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	<b>&gt;</b>	0.
Schedule E - Unrelated Del	bt-Financed	Income (see	instructions)			•	
			2 Gross income from		3 Deductions directly cont to debt-finance		
1 Description of debt-fi	nanced property		or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)	(b) Other deduc (attach schedu	
(1)							
(2)							
(3)							
(4)							
<ol> <li>Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)</li> </ol>	of or a debt-fina	adjusted basis illocable to nced property n schedule)	6. Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	8 Allocable ded (column 6 x total of 3(a) and 3(b	columns
(1)			%	Ĺ			
(2)			%				
(3)			%				
(4)			%				
		<del></del>			nter here and on page 1, lart I, line 7 column (A)	Enter here and on p	

Form 990-T (2018)

0.

Total dividends-received deductions included in column 8

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT 7
DESCRIPTION		AMOUNT
DUES & SUBSCRIPTIONS OTHER/MISC. RENTAL OF EQUIPMENT SUPPLIES TRAVEL UNIFORMS		5,390. 262. 13,992. 1,778. 2,129. 601.
TOTAL TO SCHEDULE M, PART	II, LINE 28	24,152.