Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

1908

OMB No 1545-1150

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 09/01, 2018, and ending 08/31, 20 19

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
EMPIRE DETROIT STL DIV SUB OEBA 20-0335660

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
4900 TIEDEMAN RD OH01490150

City or town, state or province, country, and ZIP or foreign postal code
BROOKLYN, OH 44144-2302

17

D Employer identification number
90-0533615

E Telephone number
(800) 999-9658

F Group Exemption Number ▶

G Accounting Method [X] Cash [ ] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I **Website:** ▶

J Tax-exempt status (check only one) - [ ] 501(c)(3) [X] 501(c) (17) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K Form of organization [ ] Corporation [X] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 2,147.

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	2,147.
	5a	Gross amount from sale of assets other than inventory 5a		
	b	Less cost or other basis and sales expenses 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than $15,000) 6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) 6b		
	c	Less direct expenses from gaming and fundraising events 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances 7a		
	b	Less cost of goods sold 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	2,147.
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	NONE
	11	Benefits paid to or for members	11	7,406.
	12	Salaries, other compensation, and employee benefits	12	4,000.
	13	Professional fees and other payments to independent contractors	13	NONE
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	
	17	**Total expenses.** Add lines 10 through 16 ▶	17	11,406.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-9,259.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	95,252.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	85,993.

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Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	95,252.	22	85,993.
23	Land and buildings		23	NONE
24	Other assets (describe in Schedule O)		24	NONE
25	**Total assets**	95,252.	25	85,993.
26	**Total liabilities** (describe in Schedule O)		26	NONE
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	95,252.	27	85,993.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . X

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 GRANTS MADE TO AK STEEL FOR THE PAYMENT OF UNEMPLOYMENT COMPENSATION BENEFITS

(Grants $ 7,406.) If this amount includes foreign grants, check here . . . . . ▶ ☐ **28a** 7,406.

29

(Grants $) If this amount includes foreign grants, check here . . . . . ▶ ☐ **29a**

30

(Grants $) If this amount includes foreign grants, check here . . . . . ▶ ☐ **30a**

31 Other program services (describe in Schedule O) . . . . . .

(Grants $) If this amount includes foreign grants, check here . . . . . ▶ ☐ **31a**

32 **Total program service expenses** (add lines 28a through 31a) . . . . . ▶ **32** 7,406.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
KEYBANK NATIONAL ASSOCIATION TRUSTEE	1.00	4,000.	NONE	NONE

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ , section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶

42a The organization's books are in care of ▶ KEYBANK N.A., TRUSTEE Telephone no. ▶ (216)813-4556

Located at ▶ 4900 TIEDMAN RD OH-01-49-0150; BROOKLYN, OH ZIP + 4 ▶ 44144

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here . . . . . ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only N/A

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Peggy S. Chmura — Signature of officer — 01/06/2020 Date

▶ KEYBANK BY P S CHMURA SVP — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

Name of the organization	Employer identification number
EMPIRE DETROIT STL DIV SUB OEBA 20-0335660	90-0533615

FORM 990EZ, PAGE 1, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID

RECIPIENT NAME:
AK STEEL
SAM WILLIS
ADDRESS:
9227 CENTRE POINTE DR
WEST CHESTER, OH 45069-4822
RELATIONSHIP:
NONE
PURPOSE OF GRANT:
UNEMPLOYMENT COMPENSATION
AMOUNT OF GRANT PAID ..... 7,406.

Name of the organization: EMPIRE DETROIT STL DIV SUB OEBA 20-0335660

Employer identification number: 90-0533615

FORM 990EZ, PAGE 2, PART II, LINE 22 - CASH, SAVINGS AND INVESTMENTS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
INVESTMENTS - PUBLICLY TRADED SECURITIES	95,252.	85,993.
TOTALS	95,252.	85,993.

Name of the organization	Employer identification number
EMPIRE DETROIT STL DIV SUB OEBA 20-0335660	90-0533615

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROVIDES UNEMPLOYMENT COMPENSATION BENEFITS