

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/Form990 for instructions and the latest information.

OMB No. 1545-0047
2018
Open to Public Inspection

A For the 2018 calendar year, or tax year beginning , and ending

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending

C Name of organization: **UPSTATE CIRCLE OF FRIENDS**

D Employer identification number: **20-4593516**

E Telephone number: **864-277-5788**

F Name and address of principal officer: **EVELYN DELORIS SUMMERS**
2821 ANDERSON ROAD
GREENVILLE SC 29605

G Gross receipts \$: **1,068,565**

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **UCFGREENVILLE.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2006**

M State of legal domicile: **SC**

H(c) Group exemption number

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **SEE SCHEDULE O**

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) **11**

4 Number of independent voting members of the governing body (Part VI, line 1b) **9**

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) **7**

6 Total number of volunteers (estimate if necessary) **120**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **61,868**

7b Net unrelated business taxable income from Form 990-T, line 38 **0**

Activities & Governance		Revenue		Expenses		
	Prior Year	Current Year				
8	Contributions and grants (Part VIII, line 1h)	531,815	471,226	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
9	Program service revenue (Part VIII, line 2g)	335,275	396,690	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	90	448	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	364,118
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	86,400	61,868	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	953,580	930,232	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	534,404
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	898,522
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0	19	Revenue less expenses. Subtract line 18 from line 12	31,710
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	436,766	364,118	20	Total assets (Part X, line 16)	650,716
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0	21	Total liabilities (Part X, line 26)	350,482
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	399,781	534,404	22	Net assets or fund balances. Subtract line 21 from line 20	300,234
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	836,547	898,522			
19	Revenue less expenses. Subtract line 18 from line 12	117,033	31,710			
20	Total assets (Part X, line 16)	650,716	695,130			
21	Total liabilities (Part X, line 26)	350,482	363,186			
22	Net assets or fund balances. Subtract line 21 from line 20	300,234	331,944			

Part II Signature Block

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

Signature of officer: **EVELYN DELORIS SUMMERS**
Type or print name and title: **PRESIDENT/CEO**
Date: _____

Print/Type preparer's name: **SANDRA WATKINS**
Preparer's signature: _____
Date: **11/14/19**
Check if PTIN **00276723**
Firms EIN: **57-1060705**

Firm's name: **BRADSHAW, GORDON & CLINKSCALES, LLC**
Firm's address: **630 E WASHINGTON ST STE B GREENVILLE, SC 29601-2963**
Firm's phone no.: **864-233-0590**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Form 990 (2018)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 841,703 Including grants of \$) (Revenue \$) SEE SCHEDULE O

4b (Code:) (Expenses \$) (Revenue \$) N/A

4c (Code:) (Expenses \$) (Revenue \$) N/A

4d Other program services (Describe in Schedule O.) (Expenses \$ 841,703 Including grants of \$) (Revenue \$)

4e Total program service expenses 841,703

21	X		
20b			
20a	X		
19	X		
18	X		
17	X		
16	X		
15	X		
14b	X		
14a	X		
13	X		
12b	X		
12a	X		
11f	X		
11e	X		
11d	X		
11c	X		
11b	X		
11a	X		
10	X		
9	X		
8	X		
7	X		
6	X		
5	X		
4	X		
3	X		
2	X		
1	X		

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 Section 501(c)(3) organizations. 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

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then complete Schedule D, Parts XI and XII (optional)

13 Is the organization a school described in section 170(b)(1)(A)(iii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

Part IV Checklist of Required Schedules (continued)

22		Yes	No	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 27? If "Yes," complete Schedule I, Parts I and III.
23		X		Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.
24a		X		Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.
24b				Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
24c				Did the organization maintain an escrow account other than a refunding escrow at any time during the year to debase any tax-exempt bonds?
24d				Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?
25a		X		Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.
25b		X		Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?
26		X		Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any disqualified persons? If "Yes," complete Schedule L, Part II.
27		X		Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III.
28				Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):
28a		X		A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.
28b		X		A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.
28c		X		An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.
29		X		Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.
30		X		Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.
31		X		Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.
32		X		Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.
33		X		Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.
34		X		Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.
35a		X		Did the organization have a controlled entity within the meaning of section 512(b)(13)?
b				If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2.
36				Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.
37		X		Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.
38		X		Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.

Part V Statements Regarding Other IRS Filings and Tax Compliance

1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	18
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Check if Schedule O contains a response or note to any line in this Part V

		2a		Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return
		2a	7	
		2b	X	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?
		3a	X	Did the organization have unrelated business gross income of \$1,000 or more during the year?
		3b		If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O
		4a	X	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)?
		4a		If "Yes," enter the name of the foreign country: ▶
		5a	X	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).
		5a	X	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?
		5b	X	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?
		5c		If "Yes" to line 5a or 5b, did the organization file Form 8866-T?
		6a	X	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?
		6a		If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
		7		Organizations that may receive deductible contributions under section 170(c).
		7a	X	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?
		7b		If "Yes," did the organization notify the donor of the value of the goods or services provided?
		7c	X	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?
		7d		If "Yes," indicate the number of Forms 8282 filed during the year
		7e	X	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
		7f	X	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
		7g	X	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?
		7h	X	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?
		8		Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?
		9a		Did the sponsoring organization make any taxable distributions under section 4966?
		9b		Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?
		10		Section 501(c)(7) organizations. Enter:
		10a		Initiation fees and capital contributions included on Part VIII, line 12
		10b		Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities
		11		Section 501(c)(12) organizations. Enter:
		11a		Gross income from members or shareholders
		11b		Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)
		12a		Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?
		12b		If "Yes," enter the amount of tax-exempt interest received or accrued during the year
		13		Section 501(c)(29) qualified nonprofit health insurance issuers.
		13a		Is the organization licensed to issue qualified health plans in more than one state?
		13b		Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans
		13c		Enter the amount of reserves on hand
		14a	X	Did the organization receive any payments for indoor tanning services during the tax year?
		14b		If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
		15	X	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?
		15	X	If "Yes," see instructions and file Form 4720, Schedule N.
		16	X	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI.

1a	Enter the number of voting members of the governing body at the end of the tax year	11	Yes	No
1b	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X	
6	Did the organization have members or stockholders?	6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	9	X	

1a	11
1b	9

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a	Did the organization have local chapters, branches, or affiliates?	10a	X	No	Yes
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X		
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	11b			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	12c	X		
13	Did the organization have a written whistleblower policy?	13	X		
14	Did the organization have a written document retention and destruction policy?	14	X		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15a			
a	The organization's CEO, Executive Director, or top management official	15a	X		
b	Other officers or key employees of the organization	15b	X		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed. SC
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3) only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records. **EVELYN SUMMERS 3714 GRANDVIEW DR SC 29605 864-373-9710 SIMPSONVILLE**

(A) Name and Title	(B) Average hours per week (do not check more than one box, unless person is both an officer and a director/trustee)	(C) Position	Former	Highest compensated employee	Key employee	Officer	Institutional trustee	Individual trustee or director	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) GEORGE SINGLETON	40.00	VICE PRESIDENT/COO				X			104,430	0	0
(2) EVELYN DELORIS SUMMERS	40.00	PRESIDENT/CEO				X			85,105	0	0
(3) LAMAYNIA SHORT	8.50	SECRETARY				X			0	0	0
(4) DOUG WILLIAMS	2.00	BOARD MEMBER				X			0	0	0
(5) CHARLES CRITE	2.00	BOARD MEMBER				X			0	0	0
(6) WAKESHA FOGLE	6.00	BOARD MEMBER				X			0	0	0
(7) VICKIE DAVIS	8.00	BOARD MEMBER				X			0	0	0
(8) MARY LOCKE	2.00	BOARD MEMBER				X			0	0	0
(9) JESSIE CARTER	5.00	BOARD MEMBER				X			0	0	0
(10) MARLINE DURHAM	3.00	BOARD MEMBER				X			0	0	0
(11) LISA HART	2.00	BOARD MEMBER				X			0	0	0

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Former Highest compensated employee Key employee Officer Institutional trustee Individual trustee or director			

1b Sub-total	1c Total from continuation sheets to Part VII, Section A	1d Total (add lines 1b and 1c)
189,535	189,535	189,535

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

3	4	5	Yes	No
Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII <input type="checkbox"/>					
Contributions, Gifts, Grants and Other Similar Amounts					
1a	Federated campaigns				
1b	Membership dues				
1c	Fundraising events				
1d	Related organizations				
1e	Government grants (contributions)				
1f	All other contributions, gifts, grants and similar amounts not included above	471,226			
1g	Noncash contributions included in lines 1a-1f				
1h	Total. Add lines 1a-1f	471,226			
Program Service Revenue					
2a	FOOD PROGRAM	900099	390,186	390,186	
2b	TRAINING SERVICE PROGRAM	900099	6,443	6,443	
2c	PROGRAM SERVICE FEES	900099	61	61	
2d	All other program service revenue				
2e					
2f	All other program service revenue				
2g	Total. Add lines 2a-2f		396,690		
Investment Income (including dividends, interest, and other similar amounts)					
3	Investment income (including dividends, interest, and other similar amounts)	448			448
4	Income from investment of tax-exempt bond proceeds				
5	Royalties				
Gross rents					
6a	(i) Real	200,201			
6b	Less: rental exps.	138,333			
6c	Rental inc. or (loss)	61,868			
6d	Net rental income or (loss)		61,868	61,868	
7a	sales of assets other than inventory				
7b	Less: cost or other				
7c	Gain or (loss)				
7d	Net gain or (loss)				
Gross income from fundraising events (not including \$ of contributions reported on line 1c)					
8a	See Part IV, line 18				
8b	Less: direct expenses				
8c	Net income or (loss) from fundraising events				
Gross income from gaming activities					
9a	See Part IV, line 19				
9b	Less: direct expenses				
9c	Net income or (loss) from gaming activities				
Gross sales of inventory, less returns and allowances					
10a	See Part IV, line 19				
10b	Less: cost of goods sold				
10c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue					
11a	Busr. Code				
11b					
11c					
11d	All other revenue				
11e	Total. Add lines 11a-11d				
12	Total revenue. See instructions.	930,232	396,690	61,868	448

Part IX Statement of Functional Expenses			
(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
189,535	151,628	37,907	
140,183	140,183		
18,216	18,216		
15,981	12,640	3,341	
15,910	7,955	7,955	
53,296	53,296		
6,069	6,069		
19,947	19,947		
301,366	301,366		
61,711	61,711		
28,103	22,482	5,621	
24,833	24,833		
23,169	21,174	1,995	
898,522	841,703	56,819	0

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21

2 Grants and other assistance to domestic individuals. See Part IV, line 22

3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16

4 Benefits paid to or for members

5 Compensation of current officers, directors, trustees, and key employees

6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)

7 Other salaries and wages

8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)

9 Other employee benefits

10 Payroll taxes

11 Fees for services (non-employees):

a Management

b Legal

c Accounting

d Lobbying

e Professional fundraising services. See Part IV, line 17

f Investment management fees

g Other: (if line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)

12 Advertising and promotion

13 Office expenses

14 Information technology

15 Royalties

16 Occupancy

17 Travel

18 Payments of travel or entertainment expenses for any federal, state, or local public officials

19 Conferences, conventions, and meetings

20 Interest

21 Payments to affiliates

22 Depreciation, depletion, and amortization

23 Insurance

24 Other expenses. Itemize expenses not covered above (list miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)

a SUPPORT SERVICES

b BUILDING MAINTENANCE AND

c PURCHASED SERVICES

d FOOD COORDINATOR SERVICES

e All other expenses

25 Total functional expenses. Add lines 1 through 24e

26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Check if Schedule O contains a response or note to any line in this Part IX

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

		Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/>	
		(A) Beginning of year	(B) End of year
1	Cash—non-interest bearing	17,454	28,196
2	Savings and temporary cash investments	85,000	
3	Pledges and grants receivable, net		
4	Accounts receivable, net		52,346
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees.		
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		
7	Notes and loans receivable, net		
8	Inventories for sale or use		
9	Prepaid expenses and deferred charges		
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	759,870	
	10a		
	10b	245,382	
b	Less: accumulated depreciation		
11	Investments—publicly traded securities		
12	Investments—other securities. See Part IV, line 11		
13	Investments—program-related. See Part IV, line 11		
14	Intangible assets		
15	Other assets. See Part IV, line 11		
16	Total assets. Add lines 1 through 15 (must equal line 34)	650,716	695,130
17	Accounts payable and accrued expenses		29,209
18	Grants payable		
19	Deferred revenue		
20	Tax-exempt bond liabilities		
21	Escrow or custodial account liability. Complete Part IV of Schedule D		
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		
23	Secured mortgages and notes payable to unrelated third parties		
24	Unsecured notes and loans payable to unrelated third parties	14,371	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		
26	Total liabilities. Add lines 17 through 25	336,111	333,977
27	Unrestricted net assets		
28	Temporarily restricted net assets		
29	Permanently restricted net assets		
Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and			
complete lines 27 through 29, and lines 33 and 34.			
30	Capital stock or trust principal, or current funds		
31	Paid-in or capital surplus, or land, building, or equipment fund		
32	Retained earnings, endowment, accumulated income, or other funds	300,234	331,944
33	Total net assets or fund balances	300,234	331,944
34	Total liabilities and net assets/fund balances	650,716	695,130

Net Assets or Fund Balances

Liabilities

Assets

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	930,232
2	Total expenses (must equal Part IX, column (A), line 25)	898,522
3	Revenue less expenses. Subtract line 2 from line 1	31,710
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	300,234
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	331,944

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
2b	Were the organization's financial statements audited by an independent accountant? <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? <input type="checkbox"/> Both consolidated and separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

(A) Name of supported organization	(B) EIN	(C) Type of organization (described on lines 1-10 above (see instructions))	(D) Is the organization listed in your governing document?		(E) Amount of monetary support (see instructions)	(F) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
(F)						
Total						

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)

3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).

4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____

5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)

6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).

7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)

8 A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)

9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)

11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).

12 An organization operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.

b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.

c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.

d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.

e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III, functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations.

g Provide the following information about the supported organization(s):

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: **UPSTATE CIRCLE OF FRIENDS**

Employer identification number: **20-4593516**

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18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

15 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	66.11 %
Public support percentage from 2017 Schedule A, Part II, line 14	15	80.14 %

Section C. Computation of Public Support Percentage

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Gross receipts from related activities, etc. (see instructions)	12	765,183
11 Total support. Add lines 7 through 10 (Explain in Part VI.)		2,438,551
Other income. Do not include gain or loss from the sale of capital assets	10	
Net income from unrelated business activities, whether or not the business is regularly carried on	9	
Gross income from interest, dividends, rents, royalties, and income from similar sources	8	100,788
Amounts from line 4	7	448
Calendar year (or fiscal year beginning in)		
(a) 2014		40
(b) 2015		100,182
(c) 2016		28
(d) 2017		90
(e) 2018		448
(f) Total		100,788

Section B. Total Support

Public support. Subtract line 5 from line 4	6	
shown on line 11, column (f) line 1 that exceeds 2% of the amount supported organization) included on governmental unit or publicly each person (other than a The portion of total contributions by	5	
4 Total. Add lines 1 through 3	4	516,078
organization without charge	4	461,036
The value of services or facilities furnished by a governmental unit to the organization without charge	3	
Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	2	
Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1	516,078
Calendar year (or fiscal year beginning in)		
(a) 2014		461,036
(b) 2015		357,608
(c) 2016		531,815
(d) 2017		471,226
(e) 2018		471,226
(f) Total		2,337,763

Section A. Public Support

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vii)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

18 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))

17 Investment income percentage from 2017 Schedule A, Part III, line 17

Section D. Computation of Investment Income Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))

16 Public support percentage from 2017 Schedule A, Part III, line 15

Section C. Computation of Public Support Percentage

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9						
10a						
10b						
11						
12						
13						
14						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1						
2						
3						
4						
5						
6						
7a						
7b						
8						

Section A. Public Support

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

1	1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.			
2	2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).			
3a	3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.			
b	b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.			
c	c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.			
4a	4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.			
b	b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.			
c	c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.			
5a	5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).			
b	b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?			
c	c	Substitutions only. Was the substitution the result of an event beyond the organization's control?			
6	6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supported organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.			
7	7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).			
8	8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).			
9a	9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.			
b	b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.			
c	c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.			
10a	10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.			
b	b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)			
10b	10b				

Section A. All Supporting Organizations

(Complete only if you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Part IV Supporting Organizations

11	Has the organization accepted a gift or contribution from any of the following persons? a Person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? b A family member of a person described in (a) above? c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11a		11b		11c	
Section B. Type I Supporting Organizations							
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		2		Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	
Section C. Type II Supporting Organizations							
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1					
Section D. All Type III Supporting Organizations							
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	1		2		3	
Section E. Type III Functionally-Integrated Supporting Organizations							
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a The organization satisfied the Activities Test. Complete line 2 below. b The organization is the parent of each of its supported organizations. Complete line 3 below. c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).						
2	Activities Test. Answer (a) and (b) below. a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. 3 Parent of Supported Organizations. Answer (a) and (b) below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI. b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	2a		2b		3a	
Schedule A (Form 990 or 990-EZ) 2018							

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

Table with 8 rows for Section A: Adjusted Net Income. Columns include (A) Prior Year, (B) Current Year (optional), and line items 1-8: Net short-term capital gain, Recoveries of prior-year distributions, Other gross income, Depreciation and depletion, etc.

Section B - Minimum Asset Amount

Table with 8 rows for Section B: Minimum Asset Amount. Columns include (A) Prior Year, (B) Current Year (optional), and line items 1-8: Aggregate fair market value of all non-exempt-use assets, Average monthly value of securities, etc.

Section C - Distributable Amount

Table with 8 rows for Section C: Distributable Amount. Columns include (A) Prior Year, (B) Current Year, and line items 1-8: Adjusted net income for prior year, Enter 85% of line 1, Minimum asset amount for prior year, etc.

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990 or 990-EZ) 2018

Section D - Distributions		Section E - Distribution Allocations (see instructions)	
Current Year	(iii) Distributable Amount for 2018	(i) Excess Distributions	(ii) Pre-2018 Underdistributions
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
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2			
3			
4			
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Area with horizontal dotted lines for text entry.

Part VI

UPSTATE CIRCLE OF FRIENDS

20-4593516

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

Special Rules

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

General Rule

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

Check if your organization is covered by the **General Rule** or a **Special Rule**.

- 501(c)(3) taxable private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) exempt private foundation
- 527 political organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 501(c) **3** (enter number) organization

Form 990 or 990-EZ

Organization type (check one):

UPSTATE CIRCLE OF FRIENDS	20-4593516
Name of the organization	
Employer identification number	

Schedule B (Form 990, 990-EZ, or 990-PF) Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	2018 OMB No. 1545-0047
--	---	----------------------------------

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SC DEPARTMENT OF HEALTH & HUMAN SERV P.O. BOX 8206 COLUMBIA SC 29202	\$ 249,303	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	SCANSOURCE 6 LOGUE CT GREENVILLE SC 29615	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	S.C. DEPARTMENT OF JUVENILE JUSTICE P.O. BOX 21069 COLUMBIA SC 29221	\$ 57,321	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	GRAHAM FOUNDATION 531 SOUTH MAIN STREET, SUITE ML-7 GREENVILLE SC 29601	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	TASC US ADMINISTRATION OFFICE 213 ADAHI ROAD VIENNA VA 22180	\$ 12,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	GREENVILLE COUNTY REDEVELOPMENT AUTH 301 UNIVERSITY RIDGE #2500 GREENVILLE SC 29601	\$ 11,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

Supplemental Financial Statements
 Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2018
 Open to Public Inspection

Employer identification number

UPSTATE CIRCLE OF FRIENDS

20-4593516

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1		
2		
3		
4		
5		
6		

- 1 Total number at end of year
- 2 Aggregate value of contributions to (during year)
- 3 Aggregate value of grants from (during year)
- 4 Aggregate value at end of year
- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply):
 Preservation of land for public use (e.g., recreation or education)
 Protection of natural habitat
 Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | 2a | 2b | 2c | 2d |
|---------------------------------|----|----|----|
| Held at the End of the Tax Year | | | |
- 3 Total number of conservation easements
- 4 Total acreage restricted by conservation easements
- 5 Number of conservation easements on a certified historic structure included in (a)
- 6 Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 (i) Revenue included on Form 990, Part VIII, line 1
 (ii) Assets included in Form 990, Part X
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
 a Revenue included on Form 990, Part VIII, line 1
 b Assets included in Form 990, Part X
- For Paperwork Reduction Act Notice, see the Instructions for Form 990.
- Schedule D (Form 990) 2018

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	280,555		68,640	211,915
b Buildings	381,033		119,947	261,086
c Leasehold improvements				
d Equipment	98,282		56,795	41,487
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				514,488

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Part VI Land, Buildings, and Equipment.

4 Describe in Part XIII the intended uses of the organization's endowment funds.

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

(iii) related organizations

(i) unrelated organizations

organization by:

3a Are there endowment funds not in the possession of the organization that are held and administered for the

The percentages on lines 2a, 2b, and 2c should equal 100%.

c Temporarily restricted endowment %

b Permanent endowment %

a Board designated or quasi-endowment %

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

g End of year balance

f Administrative expenses

programs

e Other expenditures for facilities and

d Grants or scholarships

losses

c Net investment earnings, gains, and

b Contributions

1a Beginning of year balance

(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

Part V Endowment Funds.

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial liability?

f Ending balance

e Distributions during the year

d Additions during the year

c Beginning balance

b If "Yes," explain the arrangement in Part XIII and complete the following table:

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not

Amount	1c	1d	1e	1f

Yes No

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

Part IV Escrow and Custodial Arrangements.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

c Preservation for future generations

b Scholarly research

a Public exhibition

d Loan or exchange programs

e Other

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

(1) Federal income taxes	(2) PAYROLL LIABILITIES	(3) CASH OVERDRAFT	(4)	(5)	(6)	(7)	(8)	(9)	Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)
	333,534	443							333,977
(a) Description of liability	(b) Book value								

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Part X Other Liabilities.									
(1) UNDEPOSITED FUNDS	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)
									100,100
(a) Description	(b) Book value								

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Part IX Other Assets.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value							

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Part VIII Investments—Program Related.										
(1) Financial derivatives	(2) Closely-held equity interests	(3) Other	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value								

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	
4c		
	4b	
	4a	
	Investment expenses not included on Form 990, Part VIII, line 7b	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
3	Subtract line 2e from line 1	
	Add lines 2a through 2d	
2e		
	2d	
	2c	
	2b	
	2a	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
	a Donated services and use of facilities	
	b Prior year adjustments	
	c Other losses	
	d Other (Describe in Part XIII.)	
1	Total expenses and losses per audited financial statements	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	
4c		
	4b	
	4a	
	Investment expenses not included on Form 990, Part VIII, line 7b	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
3	Subtract line 2e from line 1	
	Add lines 2a through 2d	
2e		
	2d	
	2c	
	2b	
	2a	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
	a Net unrealized gains (losses) on investments	
	b Donated services and use of facilities	
	c Recoveries of prior year grants	
	d Other (Describe in Part XIII.)	
1	Total revenue, gains, and other support per audited financial statements	

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	
4c		
	4b	
	4a	
	Investment expenses not included on Form 990, Part VIII, line 7b	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
3	Subtract line 2e from line 1	
	Add lines 2a through 2d	
2e		
	2d	
	2c	
	2b	
	2a	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
	a Net unrealized gains (losses) on investments	
	b Donated services and use of facilities	
	c Recoveries of prior year grants	
	d Other (Describe in Part XIII.)	
1	Total revenue, gains, and other support per audited financial statements	

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

FORM 990 REVIEWED BY BOARD BEFORE FILING

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

SERVICE FOR SPECIAL NEEDS CHILDREN AND THEIR FAMILIES.

OTHER PROGRAMS RUN: BUS SERVICE PROGRAM, SUMMER DAY CAMP AND CLEANING

FOOD.

CONTAINERS ARE STOCKED WITH NUTRITIOUS, CHILD FRIENDLY, EASY TO PREPARE

TAKE HOME OVER THE WEEKENDS AND OUT-OF-SCHOOL TIMES. BACKPACKS OR OTHER

UPSTATE CIRCLE OF FRIENDS PROVIDES CHILDREN AT-RISK OF HUNGER WITH FOOD TO

ADOLESCENTS THAT ARE IN SCHOOL AND GROUP HOMES.

ADOLESCENTS AGES 10-18. IN THIS PROGRAM WE PROVIDE SERVICES TO OVER 100

HUMAN SERVICES. THROUGH THIS PROGRAM WE PROVIDE PREGNANCY PREVENTION FOR

ADOLESCENT PREGNANCY PREVENTION SERVICES) THROUGH DEPARTMENT OF HEALTH AND

UPSTATE CIRCLE OF FRIENDS IS A STATE APPROVED PROVIDER OF MAPPS (MEDICAID

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

RECREATIONAL, AND SOCIAL PROGRAMS.

CHILDREN WITH DISABILITIES, AND THEIR FAMILIES THROUGH VARIOUS EDUCATIONAL,

ENHANCING THE QUALITY OF LIFE, AND THE PROGRESSION OF AT-RISK CHILDREN,

UPSTATE CIRCLE OF FRIENDS IS COMMITTED TO EXPANDING OPPORTUNITIES,

FORM 990 - ORGANIZATION'S MISSION

<p>OMB No. 1545-0047</p> <p>2018</p> <p>Open to Public Inspection</p>	<p>Supplemental Information to Form 990 or 990-EZ</p> <p>Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.</p> <p>▶ Attach to Form 990 or 990-EZ.</p> <p>▶ Go to www.irs.gov/form990 for the latest information.</p>	<p>SCHEDULE O</p> <p>(Form 990 or 990-EZ)</p> <p>Department of the Treasury Internal Revenue Service</p> <p>Name of the organization</p> <p>UPSTATE CIRCLE OF FRIENDS</p> <p>Employer identification number</p> <p>20-4593516</p>
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Main body of the form containing horizontal dotted lines for text entry.

UPON REQUEST

UPSTATE CIRCLE OF FRIENDS

Name of the organization

20-4593516

Employer identification number

UPSTATE CIRCLE OF FRIENDS

Identifying number 20-4593516

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 2018

Attachment Sequence No. 179

INDIRECT DEPRECIATION

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.

Table with 5 rows (1-5) detailing maximum amount, total cost of section 179 property, threshold cost, reduction in limitation, and dollar limitation for tax year.

Table with 6 rows (6-13) detailing listed property, total elected cost, tentative deduction, carryover of disallowed deduction, business income limitation, section 179 expense deduction, and carryover of disallowed deduction to 2019.

Table with 14 rows (14-17) detailing special depreciation allowance and other depreciation, MACRS deductions, and MACRS deductions for assets placed in service in tax years beginning before 2018.

Table with 19a-19i rows detailing classification of property, month and year placed in service, basis for depreciation, recovery period, convention, method, and depreciation deduction.

Table with 19a-19i rows detailing classification of property, month and year placed in service, basis for depreciation, recovery period, convention, method, and depreciation deduction.

Table with 19a-19i rows detailing classification of property, month and year placed in service, basis for depreciation, recovery period, convention, method, and depreciation deduction.

Table with 19a-19i rows detailing classification of property, month and year placed in service, basis for depreciation, recovery period, convention, method, and depreciation deduction.

Table with 19a-19i rows detailing classification of property, month and year placed in service, basis for depreciation, recovery period, convention, method, and depreciation deduction.

Table with 21-23 rows detailing listed property, total amount, and assets shown above and placed in service during the current year.

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.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

UPSTATE CIRCLE OF FRIENDS

Business or activity to which this form relates

SUBLEASING

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)	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2,500,000
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	2,500,000
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 marked filing separately, see instructions	

6	(a) Description of property		(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29		7	

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	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10
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	12
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13

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	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.)

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	13,826
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

19a	3-year property	b	5-year property	c	7-year property	d	10-year property	e	15-year property	f	20-year property	g	25-year property	h	Residential rental property	i	Nonresidential real property

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a	Class life	S/L
b	12-year	S/L
c	30-year	S/L
d	40-year	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
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	22	13,826
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	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Asset Report
Form 990, Page 1

Asset	Description	Date	In Service	Cost	Bus Sec %	179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
1	FURNITURE AND EQUIPMENT	6/30/12		5,794			5,794	5 HY S/L	5,794	0
7	TRAILER	6/30/12		1,500			1,500	5 HY 200DB	1,500	0
9	FURNITURE	8/06/13		675			675	7 HY 200DB	524	61
10	AUTOMOBILE	6/15/13		1,700			1,700	5 HY S/L	1,530	170
11	BUS - BUS MART	8/15/14		7,500		X	3,750	5 HY 200DB	6,852	432
12	BUS - BAPTIST CHURCH	8/18/14		2,700		X	1,350	5 HY 200DB	2,467	155
13	BUILDING IMPROVEMENTS	6/30/14		90,211		X	45,105	15 HY S/L	55,630	3,007
14	BUILDING IMPROVEMENTS	6/30/14		14,394		X	7,197	15 HY S/L	8,876	480
15	LAPTOP	5/08/14		790		X	395	5 HY 200DB	722	45
16	3 LAPTOPS/SOFTWARE	10/02/14		2,394		X	1,197	5 HY 200DB	2,187	138
17	BLOWER/HEATER	11/19/14		970		X	485	5 HY 200DB	886	56
18	Air Conditioner	5/29/15		788			788	10 MO S/L	204	78
19	Computer Notebook for Audrey	9/18/15		297			297	3 MO S/L	223	74
21	New Ovens	6/04/15		3,750			3,750	7 MO S/L	1,384	536
22	Bus	12/21/15		500			500	5 MO S/L	200	100
23	Overhead Door for Dock	1/22/15		4,546			4,546	15 MO S/L	884	303
24	Driveway, Gate & Landscaping Improvement	1/29/15		7,500			7,500	15 MO S/L	1,458	500
25	Cate Building Improvements	10/07/15		12,700			12,700	15 MO S/L	1,905	847
26	Heaters	1/29/15		2,290			2,290	7 MO S/L	954	327
27	Security Cameras	2/12/15		3,200			3,200	7 MO S/L	1,333	457
28	Improvements	6/30/17		17,937			17,937	15 MO S/L	598	1,196
29	Equipment	6/30/17		54,925			54,925	5 MO S/L	5,492	10,985
Other Depreciation:										
				108,433			108,433		14,635	15,403
Total Other Depreciation										
				108,433			108,433		14,635	15,403
Total ACRS and Other Depreciation										
				14,000			14,000		14,000	0
				14,000			14,000		14,000	0
				191,581			191,581		115,603	19,947
Grand Totals										
				251,061			251,061		115,603	19,947
				0			0		0	0
				251,061			191,581		115,603	19,947
Less: Dispositions and Transfers										
				0			0		0	0
Less: Start-up/Org Expense										
				0			0		0	0
				251,061			191,581		115,603	19,947
Net Grand Totals										
Listed Property:										
				14,000	6/30/11		14,000	5 HY S/L	14,000	0
4 VEHICLES										

Federal Asset Report
SUBLEASING

Asset	Description	Date	In Service	Cost	Bus Sec	%	179 Bonus	for Dep'r	Basis	Per Conv Meth	Prior	Current
1	Real estate	1/01/13		0				0	0	MM S/L	0	0
2	LANDSCAPING	6/30/12		12,880				12,880	15	HY 150DB	5,655	760
3	BUILDING	6/24/09		280,555				280,555	39	MM S/L	61,446	7,194
5	BUILDING IMPROVEMENTS	6/30/12		99,963				99,963	39	MM S/L	14,204	2,563
6	BUILDING IMPROVEMENTS	6/30/12		33,595				33,595	39	MM S/L	4,774	861
8	LANDSCAPING	9/30/13		7,200				7,200	15	HY 150DB	2,712	449
11	BUILDING IMPROVEMENTS	6/30/13		30,050				30,050	39	MM S/L	3,499	771
12	BUILDING IMPROVEMENTS	6/30/13		29,315				29,315	39	MM S/L	3,414	752
28	BATHROOM REHAB	6/10/16		3,500				3,500	20	HY S/L	263	175
29	INSTALLATION OF HEATERS	11/25/17		11,752				11,752	39	MM S/L	38	301
Prior MACRS:												
1	Real estate	1/01/13		0				0	0	MM S/L	0	0
2	LANDSCAPING	6/30/12		12,880				12,880	15	HY 150DB	5,655	760
3	BUILDING	6/24/09		280,555				280,555	39	MM S/L	61,446	7,194
5	BUILDING IMPROVEMENTS	6/30/12		99,963				99,963	39	MM S/L	14,204	2,563
6	BUILDING IMPROVEMENTS	6/30/12		33,595				33,595	39	MM S/L	4,774	861
8	LANDSCAPING	9/30/13		7,200				7,200	15	HY 150DB	2,712	449
11	BUILDING IMPROVEMENTS	6/30/13		30,050				30,050	39	MM S/L	3,499	771
12	BUILDING IMPROVEMENTS	6/30/13		29,315				29,315	39	MM S/L	3,414	752
28	BATHROOM REHAB	6/10/16		3,500				3,500	20	HY S/L	263	175
29	INSTALLATION OF HEATERS	11/25/17		11,752				11,752	39	MM S/L	38	301
Grand Totals				508,810				508,810			96,005	13,826
Less: Dispositions and Transfers				0				0			0	0
Less: Start-up/Org Expense				0				0			0	0
Net Grand Totals				508,810				508,810			96,005	13,826