

# Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0687

# 2018

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

<b>A</b> <input type="checkbox"/> Check box if address changed		<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>AMERICANS FOR EFFECTIVE LAW ENFORCEMENT, INC.</b>	<b>D</b> Employer identification number (Employees' trust, see instructions.) <b>36-6140171</b>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			Number, street, and room or suite no. If a P.O. box, see instructions. <b>175 OLDE HALF DAY ROAD, NO. 220</b>	<b>E</b> Unrelated business activity code (See instructions.) <b>531120</b>
			City or town, state or province, country, and ZIP or foreign postal code <b>LINCOLNSHIRE, IL 60069</b>	
<b>C</b> Book value of all assets at end of year <b>198,392.</b>			<b>F</b> Group exemption number (See instructions.) ▶	
		<b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

**H** Enter the number of the organization's unrelated trades or businesses. ▶ **1** Describe the only (or first) unrelated trade or business here ▶ **UNRELATED DEBT-FINANCED INCOME.** If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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

**J** The books are in care of ▶ **HELEN FINKEL** Telephone number ▶ **847-685-0700**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales					
b	Less returns and allowances		c Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)			2		
3	Gross profit. Subtract line 2 from line 1c			3		
4a	Capital gain net income (attach Schedule D)			4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4b		
c	Capital loss deduction for trusts			4c		
5	Income (loss) from a partnership or an S corporation (attach statement)			5		
6	Rent income (Schedule C)			6		
7	Unrelated debt-financed income (Schedule E)			7	119,448.	92,137.
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			9		
10	Exploited exempt activity income (Schedule I)			10		
11	Advertising income (Schedule J)			11		
12	Other income (See instructions; attach schedule)			12		
13	Total. Combine lines 3 through 12			13	119,448.	92,137.

## Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	
20	Charitable contributions (See instructions for limitation rules)		20	
21	Depreciation (attach Form 4562)	21	11,269.	
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	11,269.	22b0.
23	Depletion		23	
24	Contributions to deferred compensation plans		24	
25	Employee benefit programs		25	
26	Excess exempt expenses (Schedule I)		26	
27	Excess readership costs (Schedule J)		27	
28	Other deductions (attach schedule)		28	
29	Total deductions. Add lines 14 through 28		29	0.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	27,311.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31	
32	Unrelated business taxable income. Subtract line 31 from line 30		32	27,311.

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ENFORCEMENT, INC.**

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**Part III Total Unrelated Business Taxable Income**

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	27,311.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	27,311.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	26,311.

**Part IV Tax Computation**

39	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39	5,525.
40	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	<b>Proxy tax.</b> See instructions	41	
42	<b>Alternative minimum tax (trusts only)</b>	42	
43	<b>Tax on Noncompliant Facility Income.</b> See instructions	43	
44	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	5,525.

**Part V Tax and Payments**

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	<b>Total credits.</b> Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	5,525.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	48	5,525.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	439.
b	2018 estimated tax payments	50b	465.
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	50g	
51	<b>Total payments.</b> Add lines 50a through 50g	51	904.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	4,621.
54	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	
55	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	55	

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

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Sign Here**

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

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ **VICE PRESIDENT** Title \_\_\_\_\_

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

**Paid Preparer Use Only**

Print/Type preparer's name <b>CHERYL K. ROHLFS, CPA</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P01387972</b>
Firm's name <b>CHERYL ROHLFS &amp; ASSOCIATES, LTD.</b>	Firm's EIN <b>36-3998687</b>			
Firm's address <b>401 HUEHL ROAD, SUITE 1E NORTHBROOK, IL 60062</b>	Phone no. <b>847-753-9200</b>			

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ► **N/A**

<b>1</b> Inventory at beginning of year .....	<b>1</b>		<b>6</b> Inventory at end of year .....	<b>6</b>	
<b>2</b> Purchases .....	<b>2</b>		<b>7</b> <b>Cost of goods sold.</b> Subtract line 6		
<b>3</b> Cost of labor .....	<b>3</b>		from line 5. Enter here and in Part I,		
<b>4a</b> Additional section 263A costs			line 2 .....	<b>7</b>	
(attach schedule) .....	<b>4a</b>				
<b>b</b> Other costs (attach schedule) .....	<b>4b</b>		<b>8</b> Do the rules of section 263A (with respect to		<b>Yes</b>
			property produced or acquired for resale) apply to		<b>No</b>
<b>5</b> <b>Total.</b> Add lines 1 through 4b .....	<b>5</b>		the organization? .....		

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1.** Description of property

(1)
(2)
(3)
(4)

**2.** Rent received or accrued

<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b> 0.	<b>Total</b> 0.	

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

**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... ► 0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
			STATEMENT 2	STATEMENT 3
(1) SPECTRUM LLC - REAL ESTATE				
(2) COMPANY		119,448.	11,269.	80,868.
(3)				
(4)				
<b>4.</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	<b>5.</b> Average adjusted basis of or allocable to debt-financed property (attach schedule)	<b>6.</b> Column 4 divided by column 5	<b>7.</b> Gross income reportable (column 2 x column 6)	<b>8.</b> Allocable deductions (column 6 x total of columns 3(a) and 3(b))
STATEMENT 4	STATEMENT 5			
(1)		%		
(2) 1,808,339.	1,089,320.	100.00%	119,448.	92,137.
(3)		%		
(4)		%		
STATEMENT 1			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Totals			119,448.	92,137.
Total dividends-received deductions included in column 8				0.

Form 990-T (2018)

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0.	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....		Enter here and on page 1, Part I, line 9, column (A). 0.		Enter here and on page 1, Part I, line 9, column (B). 0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> .....		Enter here and on page 1, Part I, line 10, col. (A). 0.	Enter here and on page 1, Part I, line 10, col. (B). 0.			Enter here and on page 1, Part II, line 26. 0.

**Schedule J - Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....		0.	0.			0.

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b> .....	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

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

Form 990-T (2018)

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FORM 990-T	SCHEDULE E - UNRELATED DEBT-FINANCED INCOME	STATEMENT	1
	AVERAGE ADJUSTED BASIS		

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DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	
SPECTRUM LLC - REAL ESTATE COMPANY	1	AMOUNT
AVERAGE ADJUSTED BASIS OF PROPERTY FIRST DAY OF YEAR		1,132,131.
AVERAGE ADJUSTED BASIS OF PROPERTY LAST DAY OF YEAR		1,046,509.
AVERAGE ADJUSTED BASIS OF PROPERTY FOR THE YEAR		1,089,320.
TOTAL TO FORM 990-T, SCHEDULE E, COLUMN 5		

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FORM 990-T	SCHEDULE E - DEPRECIATION DEDUCTION	STATEMENT	2
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION EXPENSE		11,269.	
- SUBTOTAL -	1		11,269.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)			11,269.

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FORM 990-T	SCHEDULE E - OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
OTHER OPERATING EXPENSES		80,868.	
- SUBTOTAL -	1		80,868.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)			80,868.

FORM 990-T	AVERAGE ACQUISITION DEBT ON OR ALLOCABLE TO DEBT-FINANCED PROPERTY	STATEMENT	4
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE DEBT		1,808,339.	
- SUBTOTAL -	1		1,808,339.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 4			1,808,339.

FORM 990-T                      AVERAGE ADJUSTED BASIS OF OR                      STATEMENT                      5  
ALLOCABLE TO DEBT-FINANCED PROPERTY

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
AVERAGE ADJUSTED PROPERTY BASIS		1,089,320.	
- SUBTOTAL -	1		1,089,320.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 5			1,089,320.



**Depreciation and Amortization**  
(Including Information on Listed Property) 990

OMB No. 1545-0172

**2018**

Attachment  
Sequence No. **179**

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>AMERICANS FOR EFFECTIVE LAW ENFORCEMENT, INC.</b>	Business or activity to which this form relates <b>FORM 990 PAGE 10</b>	Identifying number <b>36-6140171</b>
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**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	1,000,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,500,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
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	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	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II** Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III** MACRS Depreciation (Don't include listed property. See instructions.)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	956.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,650.	3 YRS.	MQ	SL	68.
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

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

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

**Part IV** Summary (See instructions.)

21	Listed property. Enter amount from line 28	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 instr.	22	1,024.
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	

**AMERICANS FOR EFFECTIVE LAW  
ENFORCEMENT, INC.**

Form 4562 (2018)

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**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
<b>(a)</b> Type of property (list vehicles first)	<b>(b)</b> Date placed in service	<b>(c)</b> Business/ investment use percentage	<b>(d)</b> Cost or other basis	<b>(e)</b> Basis for depreciation (business/investment use only)	<b>(f)</b> Recovery period	<b>(g)</b> Method/ Convention	<b>(h)</b> Depreciation deduction	<b>(i)</b> Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use .....							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .....							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .....							<b>29</b>	

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .....	<b>(a)</b> Vehicle	<b>(b)</b> Vehicle	<b>(c)</b> Vehicle	<b>(d)</b> Vehicle	<b>(e)</b> Vehicle	<b>(f)</b> Vehicle
<b>31</b> Total commuting miles driven during the year ...						
<b>32</b> Total other personal (noncommuting) miles driven .....						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .....						
<b>34</b> Was the vehicle available for personal use during off-duty hours? .....	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....						
<b>36</b> Is another vehicle available for personal use? .....						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
<b>39</b> Do you treat all use of vehicles by employees as personal use? .....		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

<b>(a)</b> Description of costs	<b>(b)</b> Date amortization begins	<b>(c)</b> Amortizable amount	<b>(d)</b> Code section	<b>(e)</b> Amortization period or percentage	<b>(f)</b> Amortization for this year
<b>42</b> Amortization of costs that begins during your 2018 tax year:					
<b>43</b> Amortization of costs that began before your 2018 tax year .....					<b>43</b>
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report .....					<b>44</b>

Illinois Department of Revenue

2018 Form IL-990-T

Exempt Organization Income and Replacement Tax Return

Due on or before the 15th day of the 5th month (4th month for employee trusts) following the close of the tax year.

If this return is not for calendar year 2018, enter your fiscal tax year here.

Tax year beginning                      20                     , ending                      20                       
month day year month day year

This form is for tax years ending **on or after** December 31, 2018, and **before** December 31, 2019. For tax years ending in 2018 but **before** December 31, 2018, use the 2017 form. For prior years, use the form for that year.

Enter the amount you are paying.

\$                     1,958.                    

**Step 1: Identify your exempt organization**

**A** Enter your complete legal business name.

If you have a name change, check this box. ☐

Name: AMERICANS FOR EFFECTIVE LAW ENFORCEMENT

**B** Enter your mailing address.

Check this box if either of the following apply:

- this is your **first return**, or
- you have an **address change**. ☐

C/O: HELEN FINKEL

Mailing address: 175 OLDE HALF DAY ROAD, NO. 220

City: LINCOLNSHIRE State: IL ZIP: 60069

**C** If this is the first or final return, check the applicable box(es).

☐ First return

☐ Final return (Enter the date of termination.                      mm dd yyyy )

**D** Enter your federal employer identification no. (FEIN).

36-6140171

**E** Check if you are taxed as a corporation. ☒

**F** Check if you are taxed as a trust. ☐

**G** Provide the nature of your unrelated trade or business. SEE STATEMENT 1

**H** Check this box if you attached Illinois Schedule 1299-D, Income Tax Credits. ☐

**I** Enter your North American Industry Classification System (NAICS) Code, if applicable. See instructions. 531120

**Step 2: Figure your base income or loss**

(Whole dollars only)

1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 38.

**Attach** a copy of Page 2 of your U.S. Form 990-T.

2 Illinois income and replacement tax and surcharge deducted in arriving at Line 1.

3 **Base income or loss.** Add Lines 1 and 2.

1	<u>26,311</u>	.00
2	<u>314</u>	.00
3	<u>26,625</u>	.00

**STOP**

**A** If the amount on Line 3 is derived inside Illinois only or if you are an Illinois resident trust, check this box and enter the amount from Step 2, Line 3 on Step 4, Line 12. You may not complete Step 3. (You must leave Step 3, Lines 4 through 11 blank.) ☒

**B** If any portion of the amount on Line 3 is derived outside Illinois, check this box and complete all lines of Step 3. (Do not leave Lines 6 through 8 blank.) See instructions. ☐

**Step 3: Figure your income allocable to Illinois** (Complete only if you checked the box on Line B, above.)

4 Business income or loss included in Line 3 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.

4                      .00

5 Business income or loss. Subtract Line 4 from Line 3.

5                      .00

6 Total sales everywhere. This amount cannot be negative.

6                     

7 Total sales inside Illinois. This amount cannot be negative.

7                     

8 Apportionment factor. Divide Line 7 by Line 6. (Round to six decimal places.)

8                     

9 Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.

9                      .00

10 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.

10                      .00

11 **Base income or loss allocable to Illinois.** Add Lines 9 and 10.

11                      .00

**Step 4: Figure your net replacement tax**

▶ Attach your payment and Form IL-990-T-V here.

12 Net income or loss from Line 3 or Line 11.

12 26,625 .00

13 Replacement tax. **Corporations** multiply Line 12 by 2.5% (.025); **Trusts** multiply by 1.5% (.015).

13 666 .00

14 Recapture of investment credits. **Attach** Schedule 4255.

14                      .00

15 Replacement tax before investment credits. Add Lines 13 and 14.

15 666 .00

16 Investment credits. **Attach** Form IL-477.

16                      .00

17 **Net replacement tax.** Subtract Line 16 from Line 15. If the amount is negative, enter "0."

17 666 .00



**Step 5: Figure your net income tax**

18	Net income or loss from Line 12.	18	26,625 .00
19	Income Tax. <b>Corporations</b> multiply Line 18 by 7.00% (.07). <b>Trusts</b> multiply Line 18 by 4.95% (.0495).	19	1,864 .00
20	Recapture of investment credits. <b>Attach</b> Schedule 4255.	20	.00
21	Income tax before credits. Add Lines 19 and 20.	21	1,864 .00
22	Income tax credits. <b>Attach</b> Schedule 1299-D.	22	.00
23	<b>Net income tax.</b> Subtract Line 22 from Line 21. If the amount is negative, enter "0."	23	1,864 .00

**Step 6: Figure your refund or balance due**

24	Net replacement tax from Line 17.	24	666 .00
25	Net income tax from Line 23.	25	1,864 .00
26	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	26	.00
27	<b>Total net income and replacement taxes and surcharge.</b> Add Lines 24, 25, and 26.	27	2,530 .00
28	Payments. See instructions.		
a	Credits and payments made before the original tax due date.	28a	572 .00
b	Pass-through withholding reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	28b	.00
c	Illinois gambling withholding. <b>Attach</b> Form(s) W-2G.	28c	.00
29	Total payments. Add Lines 28a through 28c.	29	572 .00
30	<b>Overpayment.</b> If Line 29 is greater than Line 27, subtract Line 27 from Line 29.	30	.00
31	Amount to be <b>credited forward.</b> See instructions.	31	.00
32	<b>Refund.</b> Subtract Line 31 from Line 30. This is the amount to be refunded.	32	.00

33	<b>Complete to direct deposit your refund</b>	
	Routing Number _____	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings
	Account Number _____	

34	<b>Tax Due.</b> If Line 27 is greater than Line 29, subtract Line 29 from Line 27. This is the amount you owe.	34	1,958 .00
▶ If you owe tax on Line 34, complete a payment voucher, Form IL-990-T-V. Write your FEIN, tax year ending, and "IL-990-T-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to the front of this form.			

**Special Note** → Enter the amount of your payment on the top of Page 1 in the space provided.

**Step 7: Sign below** - Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Sign Here	Signature of authorized officer	Date (mm/dd/yyyy)	Title	Phone	<input type="checkbox"/> Check if the Department may discuss this return with the paid preparer shown in this step.
	CHERYL K. ROHLFS, CPA		VICE PRESIDENT	847-685-0700	
Paid Preparer Use Only	Print/Type paid preparer's name	Paid preparer's signature	Date (mm/dd/yyyy)	self-employed	Paid Preparer's PTIN
	Firm's name ▶	CHERYL ROHLFS & ASSOCIATES, LTD.	Firm's FEIN ▶	36-3998687	
	Firm's address ▶	NORTHBROOK, IL 60062	Firm's phone ▶	847-753-9200	

▶ If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**

▶ If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**

FORM IL-990-T	NATURE OF TRADE OR BUSINESS	STATEMENT	1
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UNRELATED DEBT-FINANCED INCOME.

TO FORM IL-990-T, PAGE 1