

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2016

Department of the Treasury Internal Revenue Service

For calendar year 2016 or other tax year beginning JUL 1, 2016, and ending JUN 30, 2017.

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

Information about Form 990-T and its instructions is available at www.irs.gov/form990. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Employer identification number (Employer's trust, see instructions.)

Check box if address changed

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



51-0217506

Unrelated business activity codes (See instructions.)

Exempt under section 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)

Print or Type GATEWAY CHAPTER PARALYZED VETERANS OF AMERICA 1311 LINDBERGH PLAZA CENTER ST. LOUIS, MO 63132

541800

Book value of all assets at end of year 1,632,541.

Group exemption number (See instructions.)

Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

Describe the organization's primary unrelated business activity. SEE STATEMENT 1

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.

The books are in care of STANLEY D. BROWN Telephone number 314-427-0393

Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Net

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, Gross profit, Capital gain net income, Net gain (loss), Capital loss deduction, Income (loss) from partnerships and S corporations, Rent income, Unrelated debt-financed income, Interest, annuities, royalties, and rents from controlled organizations, Investment income, Exploited exempt activity income, Advertising income, Other income, Total. Combine lines 3 through 12.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, Bad debts, Interest (attach schedule), Taxes and licenses, Charitable contributions, Depreciation, Less depreciation claimed on Schedule A and elsewhere on return, Depletion, Contributions to deferred compensation plans, Employee benefit programs, Excess exempt expenses, Excess reader-ship costs, Other deductions, Total deductions, Unrelated business taxable income before net operating loss deduction, Net operating loss deduction, Unrelated business taxable income before specific deduction, Specific deduction, Unrelated business taxable income, Unrelated business taxable income before net operating loss deduction, Net operating loss deduction, Unrelated business taxable income after net operating loss deduction, Specific deduction, Unrelated business taxable income after specific deduction, Net operating loss deduction, Unrelated business taxable income after both deductions.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):

(1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
(2) Additional 3% tax (not more than \$100,000) \$ _____

c Income tax on the amount on line 34 35c 0.

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:

Tax rate schedule or Schedule D (Form 1041) 36

37 Proxy tax. See instructions 37

38 Alternative minimum tax 38

39 Tax on Non-Compliant Facility Income. See instructions 39

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies 40 0.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 41a

b Other credits (see instructions) 41b

c General business credit. Attach Form 3800 41c

d Credit for prior year minimum tax (attach Form 8801 or 8827) 41d

e Total credits. Add lines 41a through 41d 41e 0.

42 Subtract line 41e from line 40 42 0.

43 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) 43

44 Total tax. Add lines 42 and 43 44 0.

45 a Payments: A 2015 overpayment credited to 2016 45a

b 2016 estimated tax payments 45b

c Tax deposited with Form 8868 45c

d Foreign organizations: Tax paid or withheld at source (see instructions) 45d

e Backup withholding (see instructions) 45e

f Credit for small employer health insurance premiums (Attach Form 8941) 45f

g Other credits and payments: Form 2439 45g

Form 4136 Other Total 45g

46 Total payments. Add lines 45a through 45g 46

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

48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed 48 0.

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid 49 0.

50 Enter the amount of line 49 you want credited to 2017 estimated tax Refunded 50

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

51 At any time during the 2016 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 Yes No

here X

52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. X

here X

53 Enter the amount of tax-exempt interest received or accrued during the tax year \$ X

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.

Sign Here Signature of officer _____ Date _____ Title **PRESIDENT** May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check self-employed if PTIN _____
MARK J. HOLLIMAN _____
Firm's name GRABEL, SCHNIEDERS, HOLLIMAN & CO., CPA _____ Firm's EIN P00986838
206 W. ARGONNE, STE 200 _____
Firm's address KIRKWOOD, MO 63122 _____ Phone no. (314) 434-7310

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

1	Inventory at beginning of year	1	6	
2	Purchases	2		
3	Cost of labor	3		
4 a	Additional section 263A costs (attach schedule)	4a		
b	Other costs (attach schedule)	4b		
5	Total. Add lines 1 through 4b	5		

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

1. Description of property

	2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)	3. Deductions directly connected with or allocable to debt-financed property	
	(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)					
(2)					
(3)					
(4)					
Total			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) **0.**

(b) Total deductions. Enter here and on page 1, Part I, line 5, 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)	
(1)					
(2)					
(3)					
(4)					
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)		5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)			%		
(2)			%		
(3)			%		
(4)			%		

Totals **0.**

Total dividends-received deductions included in column 8 **0.**

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations				6. Deductions directly connected with income in column 5
		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		
(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)				

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.**

Totals **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)				

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.**

Totals **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 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						

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.**

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) GATEWAY GAZETTE	3,030.	2,961.		0.	0.	
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	3,030.	2,961.	69.	0.	0.	0.

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) GATEWAY GAZETTE						
(2)						
(3)						
(4)						
Totals from Part I	3,030.	2,961.				0.
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5)	3,030.	2,961.				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)		%				
Total Enter here and on page 1, Part II, line 14			0.			

FORM 990-T DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED STATEMENT 1
 BUSINESS ACTIVITY

SALE OF ADVERTISING IN GATEWAY GAZETTE NEWSLETTER.

TO FORM 990-T, PAGE 1

FORM 990-T	NET OPERATING LOSS DEDUCTION	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	STATEMENT 2	STATEMENT 1
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	STATEMENT 2	STATEMENT 1
06/30/13	1,826.	0.	1,826.	1,826.	1,826.
06/30/14	2,250.	0.	2,250.	2,250.	2,250.
06/30/15	5.	0.	5.	5.	5.
06/30/16	1,736.	0.	1,736.	1,736.	1,736.
NOL CARRYOVER AVAILABLE THIS YEAR				5,817.	5,817.