

Form 990-T

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

2015

For calendar year 2015 or other tax year beginning and ending Information about Form 990-T and its instructions is available at www.irs.gov/form990t. 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

Department of the Treasury Internal Revenue Service

A Check box if address changed B Exempt under section X 501(C)(3) 408(e) 220(e) 408A 530(a) 529(a)

Name of organization STEVENS-SWAN HUMANE SOCIETY OF ONEIDA COUNTY INC Number, street, and room or suite no 5664 HORATIO STREET City or town, state or province, country, and ZIP or foreign postal code UTICA NY 13502

D Employer identification number 15-0551485 E Unrelated business activity codes 812900

C Book value of all assets at end of year 1,799,223

F Group exemption number G Check organization type X 501(c) corporation 501(c) trust 401(a) trust Other trust

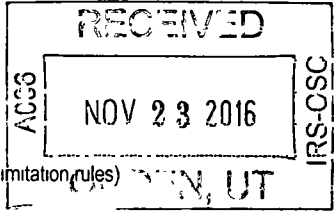
H Describe the organization's primary unrelated business activity OPERATE PET MEMORIAL CEMETERY

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

J The books are in care of STEVENS-SWAN HUMANE SOCIE Telephone number 315-738-4357

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales (2,629), Less returns and allowances, Cost of goods sold (375), Gross profit (2,254), and Total (2,254).

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees (400), Charitable contributions, Depreciation, and Total deductions (400). Unrelated business taxable income is 1,854.



Handwritten numbers 9-17 and 16

Part III Tax Computation

Table with 3 columns: Description, Amount, and Line Number. Rows include Organizations Taxable as Corporations, Trusts Taxable at Trust Rates, Proxy tax, Alternative minimum tax, and Total.

Part IV Tax and Payments

Table with 3 columns: Description, Amount, and Line Number. Rows include Foreign tax credit, Other credits, Total credits, Subtract line 40e, Other taxes, Total tax, Payments, Total payments, Estimated tax penalty, Tax due, Overpayment, and Refunded.

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

Table with 3 columns: Question, Yes, No. Questions regarding foreign interest, foreign trust, and tax-exempt interest.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation COST METHOD

Table with 3 columns: Description, Amount, and Line Number. Rows include Inventory at beginning/end of year, Purchases, Cost of labor, Additional sec. 263A costs, and Total.

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 (Linda DeLancey), Date (11/11/16), Title (TREASURER)

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [] No

Paid Preparer Use Only: Print/Type preparer's name (NANCY A. BEADLE, CPA), Preparer's signature (NANCY A. BEADLE, CPA), Date, Check self-employed, Firm's name (GUSTAFSON & WARGO CPAS LLP), Firm's address (1705 GENESEE ST, UTICA, NY 13501), Firm's EIN (16-1263579), Phone no (315-735-0705)

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

(see instructions)

1 Description of property

(1) N/A
(2)
(3)
(4)

2 Rent received or accrued

(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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶

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

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) N/A				
(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			Enter here and on page 1, Part I, line 7, column (A) ▶	Enter here and on page 1, Part I, line 7, column (B) ▶

Total dividends-received deductions included in column 8 ▶

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 inc	6 Deductions directly connected with income in column 5
(1) N/A					
(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)				
Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A) ▶	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B) ▶

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) N/A				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)	

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) N/A						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26

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) N/A						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))						

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) N/A						
(2)						
(3)						
(4)						
Totals from Part I	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)						

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) N/A		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on page 1, Part II, line 14

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2015

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**
▶ **Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.**

Attachment Sequence No **179**

Name(s) shown on return

**STEVENS-SWAN HUMANE SOCIETY OF
ONEIDA COUNTY INC**

Identifying number
15-0551485

Business or activity to which this form relates

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
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 2014 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 do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not 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	48,308

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	23,207
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 2015 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						
b 5-year property		862	5.0	HY	200DB	172
c 7-year property		5,745	7.0	HY	200DB	821
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 2015 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	3,250
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	75,758
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.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, 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)

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Row 25: Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25. Row 26: Property used more than 50% in a qualified business use. VAN 08/29/13 100.00% 16,346 16,346 5.0 200DBMQ 3,250

27 Property used 50% or less in a qualified business use. Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Rows: S/L-, S/L-

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 28 3,250

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 29

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

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-33: Total business/investment miles driven during the year (do not include commuting miles), Total commuting miles driven during the year, Total other personal (noncommuting) miles driven, Total miles driven during the year. Add lines 30 through 32. Rows 34-36: Was the vehicle available for personal use during off-duty hours? Was the vehicle used primarily by a more than 5% owner or related person? 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 are not more than 5% owners or related persons (see instructions)

Table with 2 columns: Yes, No. Rows 37-41: Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 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. Do you treat all use of vehicles by employees as personal use? 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? Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Row 42: Amortization of costs that begins during your 2015 tax year (see instructions). Row 43: Amortization of costs that began before your 2015 tax year 43. Row 44: Total. Add amounts in column (f) See the instructions for where to report 44

Year Ending: December 31, 2015

15-0551485

STEVENS-SWAN HUMANE SOCIETY OF
ONEIDA COUNTY INC
5664 HORATIO STREET
UTICA, NY 13502

NOL Carryback Election

Under IRC Section 172(b)(3), the taxpayer elects to relinquish the entire carryback period with respect to any regular tax and AMT net operating loss incurred during the current tax year.

Year Ended: December 31, 2015

15-0551485⁷⁷¹⁸⁰ 11/09/2016 3 37 PM

STEVENS-SWAN HUMANE SOCIETY OF
ONEIDA COUNTY INC
5664 HORATIO STREET
UTICA, NY 13502

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Year Ended: December 31, 2015

15-0551485⁷⁷¹⁸⁰ 11/09/2016 3 37 PM

STEVENS-SWAN HUMANE SOCIETY OF
ONEIDA COUNTY INC
5664 HORATIO STREET
UTICA, NY 13502

Section 1.263(a)-3(h) Safe Harbor Election for Small Taxpayers

Under Regulation 1.263(a)-3(h), the taxpayer elects the small taxpayer safe harbor election to deduct the costs of repairs, maintenance, improvements, and similar activities performed on the following eligible building(s).

Description of Property:

Net Operating Loss Carryover Worksheet

Form **990-T****2015**

For calendar year 2015, or tax year beginning _____, ending _____

Name

**STEVENS-SWAN HUMANE SOCIETY OF
ONEIDA COUNTY INC**

 Employer Identification Number
15-0551485

Preceding Taxable Year	Prior Year			Current Year	Next Year Carryover
	Adj. To NOL Inc/(Loss) After Adj.	NOL Utilized (Income Offset)	Carryovers to Current Year	Income Offset By NOL Carryback / Carryover Utilized	
18th 12/31/97					
17th 12/31/98					
16th 12/31/99					
15th 12/31/00					
14th 12/31/01					
13th 12/31/02					
12th 12/31/03					
11th 12/31/04					
10th 12/31/05	-68,404		68,404	1,854	66,550
9th 12/31/06	6,036				
8th 12/31/07	-11,287		11,287		11,287
7th 12/31/08	-29,213		29,213		29,213
6th 12/31/09	7,446				
5th 12/31/10	-7,366		7,366		7,366
4th 12/31/11	-8,475		8,475		8,475
3rd 12/31/12	-3,030		3,030		3,030
2nd 12/31/13	-7,147		7,147		7,147
1st 12/31/14	-1,803		1,803		1,803
NOL carryover available to current year			136,725		
Current year	1,854			1,854	0
NOL carryover available to next year					134,871

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST	\$ 12,911					14
TOTAL	\$ <u>12,911</u>					

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
DIVIDENDS	\$ 18,245					14
TOTAL	\$ <u>18,245</u>					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
VETERINARY SERVICES	\$ 98,468	98,468		
PROFESSIONAL FEES	34,791	14,905	18,132	1,754
TOTAL	\$ 133,259	\$ 113,373	\$ 18,132	\$ 1,754

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
COGS	\$ 375	375		
OTHER EXPENSE	372	372		
TOTAL	\$ 747	\$ 747	\$ 0	\$ 0

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
MEMBERSHIPS	4,820
CONTRIBUTIONS	127,095
SEFA/UNITED WAY	12,696
COLLECTION BOX INCOME	3,715
CONTRIBUTIONS THROUGH WEBSITE	10,816
DONATIONS	9,335
ESTATE OF HELEN SALETNIK	
CASH CONTRIBUTION	5,000
ESTATE OF THERESA MARCANTONIO REV TR	
CASH CONTRIBUTION	300
GERDA & JOHN SMITH FAMILY TRUST	
CASH CONTRIBUTION	31,278
BENORA BRAYTON	
CASH CONTRIBUTION	21,843
ESTATE OF GERRY T LAROCK	
CASH CONTRIBUTION	8,411
SATOR FAMILY & CHARITABLE REM TRT	
CASH CONTRIBUTION	95,545
ESTATE OF AUSTIN R HOFF	
CASH CONTRIBUTION	25,390
MULTIPLE FUNDRAISING EVENTS	
CASH CONTRIBUTION	88,263
TELETHON & WIGGLE WAGGLE WA	
CASH CONTRIBUTION	126,244
TOTAL	<u>\$ 570,751</u>

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST	12,911
DIVIDENDS	18,245
TOTAL	<u>\$ 31,156</u>

Federal Statements

Schedule A, Part II, Line 9(e)

Description	Amount
OPERATION OF PET CEMETERY	\$ 2,254
LESS: DEDUCTIONS	-1,400
TOTAL	\$ 854

Schedule A, Part II, Line 10(e)

Description	Amount
TELETHON & WIGGLE WAGGLE WA	\$
TOTAL	\$ 0

Schedule A, Part II, Line 12

Description	Amount
CONTRACTS	\$ 68,540
SHELTER INCOME	100,407
OTHER INCOME	4,627
UNREALIZED GAIN ON INVESTMENT	-86,941
MULTIPLE FUNDRAISING EVENTS	
TOTAL	\$ 86,633