

EXTENDED TO NOVEMBER 15, 2017

Form 990-T

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

OMB No 1545-0087

2016

For calendar year 2016 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).

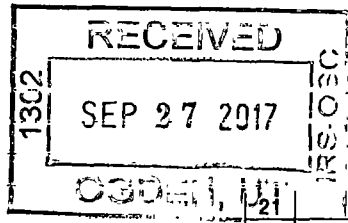
Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury Internal Revenue Service

Form 990-T header section including: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year 194470261; D Employer identification number 31-4390844; E Unrelated business activity codes 531390 713910; F Group exemption number; G Check organization type 501(c) corporation; H Describe the organization's primary unrelated business activity SEE STATEMENT 1; I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No; J The books are in care of GREG BELL, EXECUTIVE VICE PRESIDENT Telephone number (614) 645-3457

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales 766,099; 1c Balance 766,099; 2 Cost of goods sold 212,559; 3 Gross profit 553,540; 8 Interest, annuities, royalties, and rents from controlled organizations 400,000; 12 Other income 4,006,817; 13 Total 4,960,357.

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees; 15 Salaries and wages 1,948,129; 16 Repairs and maintenance 232,789; 19 Taxes and licenses 128,745; 20 Charitable contributions 830,391; 22a Less depreciation claimed on Schedule A and elsewhere on return 830,391; 25 Employee benefit programs 353,721; 28 Other deductions SEE STATEMENT 4; 29 Total deductions 4,831,476; 30 Unrelated business taxable income before net operating loss deduction 128,881; 32 Unrelated business taxable income before specific deduction 128,881; 33 Specific deduction 1,000; 34 Unrelated business taxable income 127,881.



SCANNED SEP 28 2017

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Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input checked="" type="checkbox"/> See instructions and:		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):		
(1) \$ <u>50,000.</u> (2) \$ <u>25,000.</u> (3) \$ <u>52,881.</u>		
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ <u>1,394.</u>		
(2) Additional 3% tax (not more than \$100,000) \$ _____		
c Income tax on the amount on line 34	SEE STATEMENT 5	35c 33,124.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:		
<input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> 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 33,124.

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
42 Subtract line 41e from line 40		42 33,124.
43 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)		43
44 Total tax. Add lines 42 and 43		44 33,124.
45a Payments: A 2015 overpayment credited to 2016	45a	67,154.
b 2016 estimated tax payments	45b	43,500.
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: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	45g	
46 Total payments. Add lines 45a through 45g		46 110,654.
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		47
48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed		48
49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid		49 77,530.
50 Enter the amount of line 49 you want: Credited to 2017 estimated tax <u>77,530.</u> Refunded		50 0.

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 here	Yes	No
		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
53 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.

Tony A. Bell 09/20/17 **EXECUTIVE VICE PRESIDENT**

Signature of officer Date 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 Preparer's signature Date Check if self-employed PTIN

T.J. CONGER, CPA T.J. CONGER, CPA 09/15/17 P00068140

Firm's name **JOHN GERLACH & COMPANY LLP** Firm's EIN **31-4419361**

37 W. BROAD ST., STE. 530

Firm's address **COLUMBUS, OH 43215** Phone no. **614-224-2164**

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

1 Inventory at beginning of year	1	105,440.	6 Inventory at end of year	6	99,044.
2 Purchases	2	206,163.	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	212,559.
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5	311,603.			X

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

(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 0.	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 8, 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			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			0.	0.

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) ZOOMBEZI BAY, LLC	20-5704633				
(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) 694,707.	694,707.	400,000.	400,000.	
(2)				
(3)				
(4)				
			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)
Totals			400,000.	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)		Enter here and on page 1, Part I, line 9, column (B)
Totals		0.		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)						
		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
Totals		0.	0.			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)						
Totals (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)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	0. <small>Enter here and on page 1, Part I, line 11, col (A)</small>	0. <small>Enter here and on page 1, Part I, line 11, col (B)</small>				0. <small>Enter here and on page 1, Part II, line 27</small>

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	OTHER INCOME	STATEMENT	3
DESCRIPTION		AMOUNT	
PARKING REVENUE		527,992.	
MANAGEMENT FEE INCOME		1,200,000.	
GOLF COURSE REVENUE		1,727,889.	
SPONSORSHIP INCOME		130,100.	
DRY RIDE INCOME		420,836.	
TOTAL TO FORM 990-T, PAGE 1, LINE 12		4,006,817.	

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	4
DESCRIPTION		AMOUNT	
UNIFORMS		6,122.	
SAFARI CAFE PURCHASES		129,158.	
SUPPLIES		42,334.	
ADVERTISING		30,096.	
TRAVEL		2,635.	
CASH OVER (SHORT)		-435.	
INSURANCE		22,460.	
CONTRACT SERVICES		460,240.	
PRO SHOP PURCHASES		139,379.	
LANDSCAPING/COURSE MAINTENANCE		135,857.	
DUES AND SUBSCRIPTIONS		10,612.	
RENTAL OF EQUIPMENT		110,522.	
SANITATION & WASTE		4,805.	
LICENSES & PERMITS		2,672.	
OFFICE EXPENSES		1,204.	
OCCUPANCY		97,454.	
PAYROLL PROCESSING		26,926.	
OTHER/MISC EXPENSES		115,660.	
TOTAL TO FORM 990-T, PAGE 1, LINE 28		1,337,701.	

FORM 990-T	TAX COMPUTATION	STATEMENT	5
1.	TAXABLE INCOME	127,881	
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT .	50,000	
3.	LINE 1 LESS LINE 2	77,881	
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT .	25,000	
5.	LINE 3 LESS LINE 4	52,881	
6.	INCOME SUBJECT TO 34% TAX RATE	52,881	
7.	INCOME SUBJECT TO 35% TAX RATE	0	
8.	15 PERCENT OF LINE 2	7,500	
9.	25 PERCENT OF LINE 4	6,250	
10.	34 PERCENT OF LINE 6	17,980	
11.	35 PERCENT OF LINE 7	0	
12.	ADDITIONAL 5% SURTAX.	1,394	
13.	ADDITIONAL 3% SURTAX	0	
14.	TOTAL OF LINES 8 THROUGH 13 TO FORM 990-T, PAGE 2, LINE 35C		<u>33,124</u>

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) 990-T

OMB No 1545-0172

2016

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

Business or activity to which this form relates

Identifying number

COLUMBUS ZOOLOGICAL PARK ASSOCIATION, INC FORM 990-T PAGE 1

31-4390844

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	3	2,010,000.
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 2015 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 2017. 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 2016	17	806,497.
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		<input type="checkbox"/>

Section B - Assets Placed in Service During 2016 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	19,169.	5.0	200DHY		3,834.
c	7-year property	38,687.	7.0	200DHY		5,527.
d	10-year property	38,898.	10.0	150DHY		3,890.
e	15-year property	212,869.	15.0	150DHY		10,643.
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 2016 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	
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	830,391.
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	

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? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
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.

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year.					
43 Amortization of costs that began before your 2016 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

FOOTNOTES

STATEMENT 2

ELECTION NOT TO CLAIM ADDITIONAL FIRST YEAR DEPRECIATION ALLOWABLE UNDER IRC SEC. 168(K)

COLUMBUS ZOOLOGICAL PARK ASSN., INC.
9990 RIVERSIDE DRIVE
POWELL, OH 43065-0400

EIN: 31-4390844

FOR THE YEAR ENDING DECEMBER 31, 2016

COLUMBUS ZOOLOGICAL PARK ASSN. HEREBY ELECTS, PURSUANT TO IRC SEC. 168(K)(2)(D)(III), NOT TO CLAIM ADDITIONAL DEPRECIATION ALLOWABLE UNDER IRC SEC. 168(K) FOR THE FOLLOWING QUALIFYING PROPERTY PLACED IN SERVICE DURING THE TAX YEAR ENDING DECEMBER 31, 2016.

- ALL PROPERTY IN THE 5 YEAR CLASS.
- ALL PROPERTY IN THE 7 YEAR CLASS.
- ALL PROPERTY IN THE 10 YEAR CLASS.
- ALL PROPERTY IN THE 15 YEAR CLASS.

SEE ATTACHED FORM 4562.