

**EXTENDED TO NOVEMBER 15, 2018**  
**Exempt Organization Business Income Tax Return**  
 (and proxy tax under section 6033(e))

OMB No 1545-0687

**2017**

For calendar year 2017 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

Department of the Treasury  
Internal Revenue Service

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><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)</p> <p><b>C</b> Book value of all assets at end of year  <b>202,144,510.</b></p>	<p>Print or Type</p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>COLUMBUS ZOOLOGICAL PARK ASSOCIATION</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>P.O. BOX 400</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>POWELL, OH 43065-0400</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions)  <b>31-4390844</b></p> <p><b>E</b> Unrelated business activity codes (See instructions)  <b>531390 713910</b></p>
<p><b>F</b> Group exemption number (See instructions.) ▶</p> <p><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</p>			

**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? ...  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **GREG BELL, EXECUTIVE VICE PRESIDENT** Telephone number ▶ **614-645-3400**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales <b>857,705.</b>			
b Less returns and allowances			
c Balance ▶	1c <b>857,705.</b>		
2 Cost of goods sold (Schedule A, line 7)	2 <b>258,999.</b>		
3 Gross profit. Subtract line 2 from line 1c	3 <b>598,706.</b>		<b>598,706.</b>
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b <b>9,000.</b>		<b>9,000.</b>
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8 <b>400,000.</b>		<b>400,000.</b>
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) <b>STATEMENT 3</b>	12 <b>3,981,958.</b>		<b>3,981,958.</b>
13 <b>Total.</b> Combine lines 3 through 12	13 <b>4,989,664.</b>		<b>4,989,664.</b>

**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	<b>1,912,032.</b>
16 Repairs and maintenance	16	<b>240,799.</b>
17 Bad debts	17	
18 Interest (attach schedule)	18	
19 Taxes and licenses	19	<b>128,216.</b>
20 Charitable contributions (See instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	<b>808,795.</b>
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	<b>350,375.</b>
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach schedule) <b>SEE STATEMENT 4</b>	28	<b>1,302,384.</b>
29 <b>Total deductions.</b> Add lines 14 through 28	29	<b>4,742,601.</b>
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	<b>247,063.</b>
31 Net operating loss deduction (limited to the amount on line 30)	31	
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	<b>247,063.</b>
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	<b>1,000.</b>
34 <b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	<b>246,063.</b>

71 611

2939325109118 8

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Part III Tax Computation

Table with 4 columns: Description, Amount, Line Number, and Total. Includes rows for Organizations Taxable as Corporations, Trusts Taxable at Trust Rates, Proxy tax, Alternative minimum tax, Tax on Non-Compliant Facility Income, and Total.

Part IV Tax and Payments

Table with 4 columns: Description, Amount, Line Number, and Total. Includes rows for Foreign tax credit, Other credits, General business credit, Credit for prior year minimum tax, Total credits, Subtract line 41e from line 40, Other taxes, Total tax, Payments, Total payments, Estimated tax penalty, Tax due, Overpayment, and Enter the amount of line 49.

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

Table with 3 columns: Question, Yes, and No. Includes questions about foreign interest, foreign trust distributions, and tax-exempt interest.

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: [Signature] Date: 08/17/18 Title: EXECUTIVE VICE PRESIDENT/CFO

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

Table with 4 columns: Print/Type preparer's name, Preparer's signature, Date, and PTIN. Includes fields for Firm's name, Firm's address, and Firm's EIN.

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

1	Inventory at beginning of year	1	99,044.	6	Inventory at end of year	6	108,036.
2	Purchases	2	267,991.	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	258,999.
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a				Yes	No
4b	Other costs (attach schedule)	4b					X
5	Total. Add lines 1 through 4b	5	367,035.				

**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)

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

**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).	Enter here and on page 1, Part I, line 7, column (B).
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) <b>ZOOMBEZI BAY, LLC</b>	<b>20-5704633</b>				
(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) <b>7,960.</b>	<b>7,960.</b>	<b>400,000.</b>	<b>400,000.</b>	
(2)				
(3)				
(4)				
<b>Totals</b>			<b>400,000.</b>	<b>0.</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)				
(2)				
(3)				
(4)				
<b>Totals</b>		<b>0.</b>		<b>0.</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)						
(2)						
(3)						
(4)						
<b>Totals</b>		<b>0.</b>	<b>0.</b>			<b>0.</b>

**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 (carry to Part II, line (5))</b>		<b>0.</b>	<b>0.</b>			<b>0.</b>

**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. <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)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			0.



FORM 990-T	OTHER INCOME	STATEMENT	3
DESCRIPTION		AMOUNT	
MARKING REVENUE		472,690.	
MANAGEMENT FEE INCOME		1,200,000.	
GOLF COURSE REVENUE		1,732,817.	
EXCLUSIVE PROVIDER REVENUE		131,200.	
BOAT RIDE INCOME		445,251.	
TOTAL TO FORM 990-T, PAGE 1, LINE 12		3,981,958.	

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	4
DESCRIPTION		AMOUNT	
UNIFORMS		3,043.	
ZOO CAFE PURCHASES		117,922.	
SUPPLIES		41,678.	
ADVERTISING		28,835.	
RAVEL		2,287.	
CASH OVER (SHORT)		-76.	
INSURANCE		21,719.	
CONTRACT SERVICES		472,766.	
ZOO SHOP PURCHASES		142,847.	
LANDSCAPING/COURSE MAINTENANCE		108,684.	
MEMBERSHIPS AND SUBSCRIPTIONS		10,631.	
RENTAL OF EQUIPMENT		103,675.	
UTILITIES & WASTE		2,870.	
LICENSES & PERMITS		2,752.	
OFFICE EXPENSES		1,975.	
OCCUPANCY		105,211.	
ROLL PROCESSING		23,610.	
OTHER/MISC EXPENSES		111,955.	
TOTAL TO FORM 990-T, PAGE 1, LINE 28		1,302,384.	

FORM 990-T	TAX COMPUTATION	STATEMENT	5
1.	TAXABLE INCOME . . . . .	246,063	
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT .	50,000	
3.	LINE 1 LESS LINE 2 . . . . .	196,063	
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT .	25,000	
5.	LINE 3 LESS LINE 4 . . . . .	171,063	
6.	INCOME SUBJECT TO 34% TAX RATE . . . . .	171,063	
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 . . . . .	58,161	
11.	35 PERCENT OF LINE 7 . . . . .	0	
12.	ADDITIONAL 5% SURTAX. . . . .	7,303	
13.	ADDITIONAL 3% SURTAX . . . . .	0	
14.	TOTAL OF LINES 8 THROUGH 13 TO FORM 990-T, PAGE 2, LINE 35C		79,214

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

OMB No 1545-0172

**2017**

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>COLUMBUS ZOOLOGICAL PARK ASSOCIATION</b>	Business or activity to which this form relates <b>FORM 990-T PAGE 1</b>	Identifying number <b>31-4390844</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	510,000.
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	2,030,000.
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	
<b>6</b>		
(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 2016 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 2018. 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.)**

<b>Section A</b>	
17 MACRS deductions for assets placed in service in tax years beginning before 2017	17 791,276.
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 2017 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		11,146.	5.0		200DHY	2,229.
c 7-year property		105,692.	7.0		200DHY	15,103.
d 10-year property						
e 15-year property		3,740.	15.0		150DHY	187.
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 2017 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	808,795.
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

Table with 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

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: Table with columns for percentage and other details

27 Property used 50% or less in a qualified business use: Table with columns for percentage and 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.

Table with columns (a) through (f) for vehicle miles driven and personal use questions (30-36)

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.

Table with questions 37-41 regarding employer policies and requirements, with Yes/No columns

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

Table with 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

42 Amortization of costs that begins during your 2017 tax year:

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44