

Form **990-T**
 Department of the Treasury
 Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))
 For calendar year 2021 or other tax year beginning 01-01-2021 and ending 12-31-2021
 ▶ Go to 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).

OMB No. 1545-0047
2021
 Open to Public Inspection for 501(c)(3) Organizations Only

- A** Check box if address changed.
- B** Exempt under section
 501(c3)
 408(e) 220(e)
 408A 530(a)
 529(a) 529A

Print or Type

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

Number, street, and room or suite no. If a P.O. box, see instructions.
 174 EVERGREEN LANE

City or town, state or province, and ZIP or foreign postal code
 BOONE, NC 28607

C Book value of all assets at end of year ▶ 3,077,465

- D** Employer identification number
 56-1582536
- E** Group exemption number
 (see instructions)
- F** Check box if an amended return.

- G** Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust
- H** Check if filing only to ▶ Claim credit from Form 8941 Claim a refund shown on Form 2439
- I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶
- J** Enter the number of attached Schedules A (Form 990-T) ▶
- K** 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 ▶
- L** The books are in care of ▶ RONALD J STANLEY Telephone number ▶ (828) 264-4553
 174 EVERGREEN LANE
 BOONE, NC 28607

Part I Total Unrelated Business Taxable Income

| | | |
|---|-----------|-------|
| 1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) | 1 | 0 |
| 2 Reserved | 2 | |
| 3 Add lines 1 and 2 | 3 | 0 |
| 4 Charitable contributions (see instructions for limitation rules) | 4 | 0 |
| 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 | 5 | |
| 6 Deduction for net operating loss. See instructions | 6 | |
| 7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 | 7 | |
| 8 Specific deduction (generally \$1,000, but see instructions for exceptions) | 8 | 1,000 |
| 9 Trusts. Section 199A deduction. See instructions | 9 | |
| 10 Total deductions. Add lines 8 and 9 | 10 | 1,000 |
| 11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero | 11 | 0 |

Part II Tax Computation

| | | |
|---|----------|---|
| 1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) ▶ | 1 | 0 |
| 2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) ▶ | 2 | |
| 3 Proxy tax. See instructions ▶ | 3 | |
| 4 Other tax amounts. See instructions | 4 | |
| 5 Alternative minimum tax (trusts only) | 5 | |
| 6 Tax on noncompliant facility income. See instructions | 6 | |
| 7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies | 7 | 0 |

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 1a
b Other credits (see instructions) 1b
c General business credit. Attach Form 3800 (see instructions) 1c
d Credit for prior year minimum tax (attach Form 8801 or 8827) 1d
e Total credits. Add lines 1a through 1d 1e
2 Subtract line 1e from Part II, line 7 2
3 Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866
Other (attach statement) 3
4 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under section 1294. Enter the tax amount here 4
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) 5
6a Payments: A 2020 overpayment credited to 2021 6a
b 2021 estimated tax payments. Check if section 643(g) election applies 6b
c Tax deposited with Form 8868 6c
d Foreign organizations: Tax paid or withheld at source (see instructions) 6d
e Backup withholding (see instructions) 6e
f Credit for small employer health insurance premiums (attach Form 8941) 6f
g Other credits, adjustments, and payments: Form 2439 Other Form 4136 Total 6g
7 Total payments. Add lines 6a through 6g 7
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached 8
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed 9
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid 10
11 Enter the amount of line 10 you want: Credited to 2022 estimated tax Refunded 11

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

1 At any time during the 2021 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
2 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.
3 Enter the amount of tax-exempt interest received or accrued during the tax year
4 Enter available pre-2018 NOL carryovers here. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.
5 Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.
6a Did the organization change its method of accounting? (see instructions)
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

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.
RONALD STANLEY 2022-11-10 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 JACOB HUTCHISON
Preparer's signature
Date 2022-11-10
Check if self-employed
PTIN P01261334
Firm's name BLACKBURN CHILDERS & STEAGALL PLC
Firm's EIN 62-0647474
Firm's address 820 STATE FARM ROAD SUITE F
BOONE, NC 28607
Phone no. (828) 264-3595