

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2018**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

**A For the 2018 calendar year, or tax year beginning** , **2018**, and ending ,

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>C</b></p> <p><b>INSTITUTE FOR EDUCATIONAL THERAPY</b>  <b>BAUMAN COLLEGE</b>  <b>POST OFFICE BOX 940</b>  <b>PENNGROVE, CA 94951</b></p> <p><b>F</b> Name and address of principal officer: <b>ED BAUMAN</b>  <b>SAME AS C ABOVE</b></p>	<p><b>D</b> Employer identification number <b>94-2944848</b></p> <p><b>E</b> Telephone number <b>(800) 987-7530</b></p> <p><b>G</b> Gross receipts \$ <b>2,386,129.</b></p>	<p><b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)</p>
<p><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3)    <input type="checkbox"/> 501(c) ( ) (insert no.)    <input type="checkbox"/> 4947(a)(1) or    <input type="checkbox"/> 527</p>		<p><b>J</b> Website: ▶ <b>WWW.BAUMANCOLLEGE.ORG</b></p>	
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation    <input type="checkbox"/> Trust    <input type="checkbox"/> Association    <input type="checkbox"/> Other ▶</p>		<p><b>L</b> Year of formation: <b>1984</b>    <b>M</b> State of legal domicile: <b>CA</b></p>	

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>BAUMAN COLLEGE AIMS TO CREATE A SUSTAINABLE CULTURE OF WELLNESS IN INDIVIDUALS, IN THE COMMUNITY, AND IN OUR HEALTH CARE DELIVERY SYSTEMS BY PROMOTING A COMPREHENSIVE AND INTEGRATIVE APPROACH TO HOLISTIC NUTRITION AND THE CULINARY ARTS.</u>		
<b>Activities &amp; Governance</b>	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	8
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	7
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a) .....	<b>5</b>	71
	<b>6</b>	Total number of volunteers (estimate if necessary) .....	<b>6</b>	0
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	0.
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 38 .....	<b>7b</b>	0.
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) .....	200.	
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	2,352,701.	2,377,203.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	4,498.	8,926.
	<b>12</b>	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	7,910.	-1,372.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	2,365,309.	2,384,757.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) .....		
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	1,474,773.	347,183.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) .....		
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ .....		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	856,832.	2,086,829.
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	2,331,605.	2,434,012.	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 .....	33,704.	-49,255.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26) .....	2,011,374.	1,708,801.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 .....	1,936,139.	1,708,679.
			75,235.	122.

**Part II Signature Block**

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 officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date	
	<b>ED BAUMAN</b>	<b>PRESIDENT</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	<b>SUSAN E GORANSON</b>		
	Firm's name	Firm's EIN ▶	Check <input type="checkbox"/> if self-employed
	<b>GORANSON AND ASSOCIATES, INC.</b>	<b>455565460</b>	PTIN <b>P00049464</b>
	Firm's address	Phone no.	
	<b>717 COLLEGE AVENUE, FIRST FLOOR</b> <b>SANTA ROSA, CA 95404</b>	<b>7075421256</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

BAUMAN COLLEGE AIMS TO CREATE A SUSTAINABLE CULTURE OF WELLNESS IN INDIVIDUALS, IN THE COMMUNITY, AND IN OUR HEALTH CARE DELIVERY SYSTEMS BY PROMOTING A COMPREHENSIVE AND INTEGRATIVE APPROACH TO HOLISTIC NUTRITION AND THE CULINARY ARTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

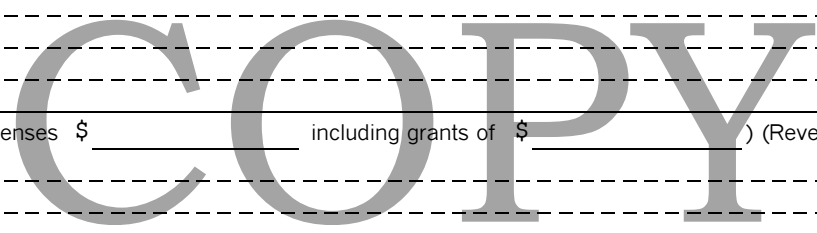
4a (Code: ) (Expenses \$ 2,118,091. including grants of \$ ) (Revenue \$ ) SEE SCHEDULE O

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 2,118,091.



**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> .....	X	
<b>24 a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
<b>25 a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....		X
<b>35 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.....		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....	X	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . . <b>2a</b> 71		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>2b</b>	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . . <b>3a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. . . . . <b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . <b>4a</b>		X
<b>b</b>	If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . . <b>5a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . . <b>5b</b>		X
<b>c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? . . . . . <b>5c</b>		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . . <b>6a</b>		X
<b>b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . . <b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . . <b>7a</b>		X
<b>b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? . . . . . <b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . . <b>7c</b>		X
<b>d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. . . . . <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . . <b>7e</b>		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . . <b>7f</b>		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . . <b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . . <b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . . <b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . . <b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . . <b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12. . . . . <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. . . . . <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders. . . . . <b>11a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . . <b>12a</b>		
<b>b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. . . . . <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>13a</b>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. . . . . <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand . . . . . <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . . <b>14a</b>		X
<b>b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. . . . . <b>14b</b>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . <b>15</b>		X
If 'Yes,' see instructions and file Form 4720, Schedule N.			
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . <b>16</b>		X
If 'Yes,' complete Form 4720, Schedule O.			

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets?... 6 Did the organization have members or stockholders?... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?... b Each committee with authority to act on behalf of the governing body?... 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?... 10b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?... 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?... 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O... 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13... 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?... 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done... 13 Did the organization have a written whistleblower policy?... 14 Did the organization have a written document retention and destruction policy?... 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O... b Other officers or key employees of the organization. If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions)... 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?... 16b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[ ] Own website [ ] Another's website [X] Upon request [X] Other (explain in Schedule O) SEE SCH. O
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
20 State the name, address, and telephone number of the person who possesses the organization's books and records
KAREN ROTSTEIN POST OFFICE BOX 940 PENNGROVE CA 94951 (800) 987-7530

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

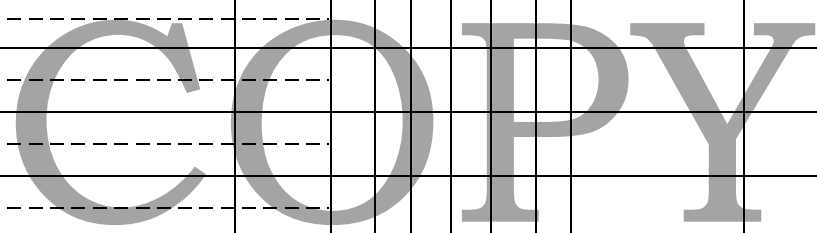
List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DENISE BLANC DIRECTOR	2 0	X						0.	0.	0.
(2) SYLVIA DOSS TREASURER	2 0	X						0.	0.	0.
(3) PATTY JAMES DIRECTOR	2 0	X						0.	0.	0.
(4) ED BAUMAN PRESIDENT	40 0	X		X				0.	0.	0.
(5) CHRIS TARA-BROWNE VICE PRESIDENT	2 0	X						0.	0.	0.
(6) LEANDRA ROUSE SECRETARY	2 0	X						0.	0.	0.
(7) JULIA DELVES DIRECTOR	2 0	X						0.	0.	0.
(8) NICK SHOLLEY DIRECTOR	2 0	X						0.	0.	0.
(9) KAREN ROTSTEIN PRIOR EXECUTIVE DIRECTOR	40 0					X	64,105.	0.	4,200.	
(10)										
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									



<b>1 b Sub-total</b> .....	64,105.	0.	4,200.
<b>c Total from continuation sheets to Part VII, Section A</b> .....	0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....	64,105.	0.	4,200.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0			

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i> .....	X	
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0	
---	--



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1 a</b>			
	<b>b</b> Membership dues	<b>1 b</b>			
	<b>c</b> Fundraising events	<b>1 c</b>			
	<b>d</b> Related organizations	<b>1 d</b>			
	<b>e</b> Government grants (contributions)	<b>1 e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1 f</b>			
	<b>g</b> Noncash contributions included in lines 1a-1f: \$				
	<b>h Total.</b> Add lines 1a-1f				
<b>Program Service Revenue</b>	<b>2 a</b> <u>TUITION</u>	<b>Business Code</b>	2,122,729.	2,122,729.	
	<b>b</b> <u>FINANCE FEES</u>		237,835.	237,835.	
	<b>c</b> <u>COMMUNITY CLASSES</u>		6,972.	6,972.	
	<b>d</b> <u>KITCHEN &amp; CLASSROOM RENTA</u>		4,250.	4,250.	
	<b>e</b> <u>STORE</u>		3,607.	3,607.	
	<b>f</b> All other program service revenue	<b>WKS</b>	1,810.	1,810.	
	<b>g Total.</b> Add lines 2a-2f		2,377,203.		
	<b>3</b> Investment income (including dividends, interest and other similar amounts)		8,926.		
<b>4</b> Income from investment of tax-exempt bond proceeds					
<b>5</b> Royalties					
<b>Other Revenue</b>	<b>6 a</b> Gross rents	(i) Real (ii) Personal			
	<b>b</b> Less: rental expenses				
	<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss)				
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	<b>b</b> Less: cost or other basis and sales expenses				
	<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss)				
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>			
	<b>b</b> Less: direct expenses	<b>b</b>			
	<b>c</b> Net income or (loss) from fundraising events				
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>			
	<b>b</b> Less: direct expenses	<b>b</b>			
	<b>c</b> Net income or (loss) from gaming activities				
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>			
	<b>b</b> Less: cost of goods sold	<b>b</b>	1,372.		
<b>c</b> Net income or (loss) from sales of inventory		-1,372.	-1,372.		
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
<b>11 a</b> _____					
<b>b</b> _____					
<b>c</b> _____					
<b>d</b> All other revenue					
<b>e Total.</b> Add lines 11a-11d					
<b>12 Total revenue.</b> See instructions		2,384,757.	2,375,831.	0.	8,926.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	307,451.	261,333.	46,118.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	13,682.		13,682.	
10 Payroll taxes	26,050.		26,050.	
11 Fees for services (non-employees):				
a Management				
b Legal	840.		840.	
c Accounting	4,483.		4,483.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	6,294.		6,294.	
12 Advertising and promotion	372,201.	316,371.	55,830.	
13 Office expenses				
14 Information technology	5,559.	4,725.	834.	
15 Royalties				
16 Occupancy	90,046.	76,539.	13,507.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	75,315.		75,315.	
23 Insurance	6,644.	5,647.	997.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>EDUCATIONAL EXPENSES</u>	1,128,622.	1,128,622.		
b <u>ADMISSIONS EXPENSE</u>	251,159.	251,159.		
c <u>STUDENT SERVICES</u>	73,695.	73,695.		
d <u>BANK CHARGES &amp; FEES</u>	41,154.		41,154.	
e All other expenses	30,817.		30,817.	
25 Total functional expenses. Add lines 1 through 24e.	2,434,012.	2,118,091.	315,921.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing	167,199.	<b>1</b>	241,656.
	<b>2</b> Savings and temporary cash investments	475,000.	<b>2</b>	250,000.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net	581,182.	<b>4</b>	534,778.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use	15,153.	<b>8</b>	15,153.
	<b>9</b> Prepaid expenses and deferred charges	21,331.	<b>9</b>	20,645.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1,474,090.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 848,991.	694,046.	<b>10c</b> 625,099.
	<b>11</b> Investments – publicly traded securities		<b>11</b>	
	<b>12</b> Investments – other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments – program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	57,463.	<b>15</b>	21,470.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	2,011,374.	<b>16</b>	1,708,801.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	269,705.	<b>17</b>	177,116.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	1,665,434.	<b>19</b>	1,414,497.
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,000.	<b>25</b>	117,066.
	<b>26 Total liabilities.</b> Add lines 17 through 25	1,936,139.	<b>26</b>	1,708,679.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets		<b>27</b>	
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds	75,235.	<b>30</b>	122.
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances	75,235.	<b>33</b>	122.	
<b>34</b> Total liabilities and net assets/fund balances	2,011,374.	<b>34</b>	1,708,801.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI.

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,384,757.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,434,012.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-49,255.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	75,235.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	9,769.
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) <b>SEE SCHEDULE O</b>	<b>9</b>	-35,627.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	122.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2 a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2 b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2 c</b>	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<b>3 a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>3 b</b>	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

Open to Public Inspection

Name of the organization <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	Employer identification number <b>94-2944848</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3. . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4. . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4. . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10. . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)). . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14. . . . .	<b>15</b>	%
<b>16a 33-1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>b 33-1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						
<b>6 Total.</b> Add lines 1 through 5. . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						
<b>c</b> Add lines 10a and 10b. . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)). . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15. . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2018</b> (line 10c, column (f), divided by line 13, column (f)). . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2017</b> Schedule A, Part III, line 17. . . . .	<b>18</b>	%

**19a 33-1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. . . . . ▶

**b 33-1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. . . . . ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. . . . . ▶

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.	3b		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Schedule A (Form 990 or 990-EZ) 2018

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013 . . . . .			
b From 2014 . . . . .			
c From 2015 . . . . .			
d From 2016 . . . . .			
e From 2017 . . . . .			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014 . . . . .			
b Excess from 2015 . . . . .			
c Excess from 2016 . . . . .			
d Excess from 2017 . . . . .			
e Excess from 2018 . . . . .			

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Schedule A (Form 990 or 990-EZ) 2018

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

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COPY

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

Employer identification number

94-2944848

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)       Preservation of a historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X. . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1. . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X. . . . . ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

**Part V Endowment Funds.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Temporarily restricted endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements		1,142,817.	532,637.	610,180.
d Equipment		281,740.	275,849.	5,891.
e Other		49,533.	40,505.	9,028.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				625,099.

**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.)		

**Part VIII Investments – Program Related.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEPOSITS	117,065.
(3) ROUNDING	1.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	117,066.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	<b>a</b> Net unrealized gains (losses) on investments	<b>2 a</b>		
	<b>b</b> Donated services and use of facilities	<b>2 b</b>		
	<b>c</b> Recoveries of prior year grants	<b>2 c</b>		
	<b>d</b> Other (Describe in Part XIII.)	<b>2 d</b>		
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b>		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b>		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4 a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4 b</b>		
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b>		<b>4 c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	<b>a</b> Donated services and use of facilities	<b>2 a</b>		
	<b>b</b> Prior year adjustments	<b>2 b</b>		
	<b>c</b> Other losses	<b>2 c</b>		
	<b>d</b> Other (Describe in Part XIII.)	<b>2 d</b>		
	<b>e</b> Add lines <b>2 a</b> through <b>2 d</b>		<b>2 e</b>	
<b>3</b>	Subtract line <b>2 e</b> from line <b>1</b>		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4 a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4 b</b>		
	<b>c</b> Add lines <b>4 a</b> and <b>4 b</b>		<b>4 c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.



**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Schools**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
- ▶ Attach to Form 990 or Form 990-EZ.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Name of the organization

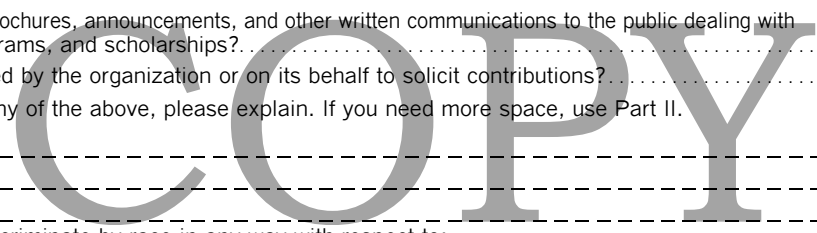
INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

Employer identification number

94-2944848

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II. ....	X	
-----		
-----		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	X	
If you answered 'No' to any of the above, please explain. If you need more space, use Part II. ....		
-----		
-----		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....		X
b Admissions policies? .....		X
c Employment of faculty or administrative staff? .....		X
d Scholarships or other financial assistance? .....		X
e Educational policies? .....		X
f Use of facilities? .....		X
g Athletic programs? .....		X
h Other extracurricular activities? .....		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II. ....		
-----		
-----		
6 a Does the organization receive any financial aid or assistance from a governmental agency? .....		X
b Has the organization's right to such aid ever been revoked or suspended? .....		X
If you answered 'Yes' on either line 6a or line 6b, explain on Part II. ....		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II. ....	X	



**Part II Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

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COPY

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

Employer identification number

94-2944848

**Part I Questions Regarding Compensation**

**1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain. ....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? ..... **4 a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? ..... **4 b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? ..... **4 c**
- If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? ..... **5 a**
- b** Any related organization? ..... **5 b**
- If 'Yes' on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? ..... **6 a**
- b** Any related organization? ..... **6 b**
- If 'Yes' on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III. .... **7**

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III. .... **8**

**9** If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? ..... **9**

	Yes	No
<b>1 a</b>		
<b>1 b</b>		
<b>2</b>		
<b>3</b>		
<b>4 a</b>		X
<b>4 b</b>		X
<b>4 c</b>		X
<b>5 a</b>		X
<b>5 b</b>		X
<b>6 a</b>		X
<b>6 b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

**Schedule J (Form 990) 2018**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
KAREN ROTSTEIN 1 PRIOR EXECUTIVE DIRECTOR	(i)	64,105.	0.	0.	0.	4,200.	68,305.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							



**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

COPY

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

Employer identification number

94-2944848

**FORM 990, PART III, LINE 4A - PROGRAM SERVICE ACCOMPLISHMENTS**

WE ARE COMMITTED TO BRINGING OUR EATING FOR HEALTH MODEL TO AN EVER WIDER AUDIENCE, ADVOCATING THE USE OF WHOLE, ORGANIC FOODS, NUTRITIVE HERBS, AND APPROPRIATE SUPPLEMENTATION TO PROMOTE HEALTH, RESTORE METABOLIC BALANCE, AND SUPPORT RECOVERY FROM INJURY AND ILLNESS. THE UNIFYING BAUMAN COLLEGE PHILOSOPHY OF HOLISTIC NUTRITION AND CULINARY ARTS AIMS TO CHANGE THE WAY PEOPLE CONSUME FOOD FROM CONVENIENCE TO CONSCIOUS EATING.

WE EDUCATE PEOPLE OF ALL AGES TO PARTICIPATE IN AN EARTH-FRIENDLY PARADIGM SHIFT THAT SUPPORTS NATURAL, CHEMICAL-FREE AGRICULTURE, AQUA-CULTURE, AND ANIMAL-CULTURE TO FEED AND HEAL A MALNOURISHED WORLD. OUR PROFESSIONAL TRAINING PROGRAMS PREPARE INDIVIDUALS FOR SUCCESSFUL CAREERS AS NUTRITION CONSULTANTS AND NATURAL CHEFS.

COMMUNITY EDUCATION AND PERSONAL GROWTH PROGRAMS PROVIDE PRACTICAL EDUCATION IN NUTRITION FUNDAMENTALS, CULINARY ARTS, AND HEALTHY LIVING. BAUMAN COLLEGE COMMUNITY OUTREACH BRINGS EATING FOR HEALTH TO SCHOOLS, BUSINESSES, CLINICS, PUBLIC AGENCIES, AND EVENTS SUCH AS WELLNESS FAIRS AND FARMERS' MARKETS TO TEACH HANDS-ON SKILLS THAT PROMOTE HEALTH, WELLNESS, RECOVERY, AND SUSTAINABILITY

**FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS**

BY LAWS WERE CHANGED IN 2016

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

FORM 990 IS REVIEWED BY MANAGEMENT AND THE BOARD TREASURER BEFORE SUBMITTING TO THE BOARD FOR REVIEW AND DISCUSSION.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

ANNUALLY, THE COMPENSATION IS PRESENTED TO THE BOARD BY MANAGEMENT FOR DISCUSSION AND APPROVAL.

Name of the organization INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE	Employer identification number 94-2944848
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**FORM 990, PART VI, LINE 18 - EXPLANATION OF OTHER MEANS FORMS AVAILABLE FOR PUBLIC INSPECTION**

ALL REQUIRED FORMS ARE AVAILABLE UPON DEMAND, ALTHOUGH THE CA ATTORNEY GENERAL HAS FORM 990'S ON THEIR WEBSITE.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

ALL GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE AT THE PENNGROVE OFFICE BY REQUEST.

**FORM 990, PART XI, LINE 9  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

RECLASS NET ASSETS BOOK TO EQUAL TAX.....	\$ -35,627.
	TOTAL <u>\$ -35,627.</u>

COPY

CLIENT 15220

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

94-2944848

10/17/19

03:28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
FORM 990/990-PF										
FURNITURE AND FIXTURES										
19	FURNITURE AND FIXTURES	1/01/09		908			908	S/L	7	0
38	STOVETOP	2/20/02		778				S/L	7	0
41	BOOKCASES	1/01/99		811			811	S/L	9	0
49	TABLE/ CHAIRS	11/15/03		1,078			1,078	S/L	7	0
64	FURNITURE-PENNGROVE	3/15/04		1,335			1,335	S/L	5	0
65	FURNITURE-PENNGROVE CF	4/01/04		153			153	S/L	5	0
66	FURNITURE- S CRUZ	6/01/04		9,760			9,760	S/L	5	0
67	FURNITURE-PENNGROVE	7/01/04		14,208			14,208	S/L	5	0
77	FURNITURE-PENNGROVE CF	4/01/04		153			153	S/L	6	0
81	TABLES	8/25/08		1,516			1,516	S/L	7	0
91	OFFICE FURNITURE	3/14/14		1,471			805	S/L	7	210
92	OFFICE FURNITURE	5/14/14		1,560			818	S/L	7	223
93	OFFICE FURNITURE	10/21/14		249			158	S/L	5	50
94	OFFICE FURNITURE	1/30/14		1,403			784	S/L	7	200
105	OFFICE FURNITURE-BERKLEY	9/27/15		510			230	S/L	5	102
106	OFFICE FURNITURE-PENNGROV	9/03/15		4,874			2,275	S/L	5	975
111	FURNITURE-PENNGROVE	6/30/15		5,952			2,125	S/L	7	850
113	FURNITURE FIXTURES 2018	6/30/18		2,814				S/L	3	0
TOTAL FURNITURE AND FIXTURE				49,533		0	37,117			2,610
IMPROVEMENTS										
7	LH IMPROVEMENTS- PENNGROV	9/02/11		4,172			1,699	S/L	15	278
8	BERKELEY- BLDG REMODEL	5/05/11		524,484			218,201	S/L	15	34,966
9	ARCHITECT	1/17/11		7,035			2,987	S/L	15	469
10	ARCHITECT	2/10/11		8,734			3,688	S/L	15	582
11	ARCHITECT	2/24/11		18,656			7,883	S/L	15	1,244
12	ARCHITECT	7/19/11		5,729			2,359	S/L	15	382
15	LEASEHOLD IMP- BERKELEY	3/10/08		13,354			6,638	S/L	15	890
16	ARCHITECTURAL SERVICES	12/31/09		2,465			1,113	S/L	15	164
17	LEASEHOLD IMPROVEMENTS	1/01/09		2,018			963	S/L	15	135
24	TELEPHONE	2/16/10		380			380	S/L	7	0
27	TELEPHONE SYSTEM	3/26/10		860			860	S/L	7	0
30	TELEPHONE SYSTEM	4/07/10		1,751			1,751	S/L	7	0
33	ARCHITECT	10/31/10		108,633			46,237	S/L	15	7,242
34	BERKELEY-BLDG REMODEL	12/28/10		156,400			66,572	S/L	15	10,427



CLIENT 15220

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

94-2944848

10/17/19

03:28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
36	CARPETING	5/18/10		2,498			1,066	S/L	15	167
37	LH IMPROV-OFFICE	2/16/02		896			161	S/L	39	23
39	CONSTRUCTION COSTS	4/01/97		12,936			7,369	S/L	39	332
40	LH IMPROVEMENTS	12/13/99		3,391			3,391	S/L	10	0
45	SANTA CRUZ KITCHEN	7/08/01		3,431			3,431	S/L	11	0
46	SANTA CRUZ KITCHEN REMODE	9/02/02		1,072			1,072	S/L	11	0
48	LH IMPROVEMENTS	12/31/03		44,105			15,881	S/L	39	1,131
68	LH1-BERKELEY NC	3/10/04		14,182			5,018	S/L	39	364
69	LH1- BERKELEY CF	2/02/04		5,282			1,876	S/L	39	135
70	LH1-PENNGROVE NC	3/01/04		33,333			11,791	S/L	39	855
71	LH1-PENNGROVE CF	3/01/04		49,203			17,404	S/L	39	1,262
72	LH1-S CRUZ CF	6/24/04		29,183			10,131	S/L	39	748
73	LH1-PENNGROVE	3/01/04		46,194			16,333	S/L	39	1,184
83	BERKELEY BLDG REMODEL	1/27/12		10,300			2,030	S/L	30	343
88	PENGROVE NEW FLOOR	3/22/13		1,150			366	S/L	15	77
89	BERKLEY IMP. ACCOUSTICAL	7/09/13		5,177			1,553	S/L	15	345
90	BERKLEY IMP. YERBA BUENA	10/24/13		18,483			5,133	S/L	15	1,232
104	ELECTRICAL - BERKELEY	4/01/14		7,330			1,834	S/L	15	489
	TOTAL IMPROVEMENTS			1,142,817		0	467,171			65,466
MACHINERY AND EQUIPMENT										
1	OVEN	10/12/11		2,678			2,678	S/L	7	0
2	MYERS RESTURANT	1/04/11		35,000			35,000	S/L	7	0
3	PACIFIC SALES	1/26/11		808			805	S/L	7	3
4	CENTRAL RESTURANT SUPPLY	2/11/11		1,154			1,154	S/L	7	0
5	PACIFIC SALES	2/08/11		1,800			1,799	S/L	7	1
6	MYERS RESTURANT	4/11/11		23,792			23,792	S/L	7	0
13	NUTRITIONAL ANALYSIS MACH	4/26/07		2,819			2,819	S/L	7	0
14	TOSHIBA COPIER	4/23/07		1,807			1,807	S/L	5	0
18	EQUIPMENT	1/01/09		19,228			18,710	S/L	7	0
20	MYERS RESTURANT	10/23/09		1,250			1,250	S/L	7	0
21	EQUIPMENT/ MBA OF CA	10/26/09		1,827			1,827	S/L	7	0
22	COMPUTER	1/08/10		500			500	S/L	5	0
23	KITCHEN STOVE TOP	2/11/10		2,015			2,015	S/L	7	0
25	COMPUTER	3/03/10		580			580	S/L	5	0
26	TELEPHONE SYSTEM	3/12/10		1,963			1,963	S/L	7	0
28	COMPUTER	3/29/10		3,391			3,391	S/L	5	0
29	COMPUTER	4/06/10		598			598	S/L	5	0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
31	LAPTOP COMPUTER	4/23/10		698			698	S/L	5	0
32	LAPTOP COMPUTER	5/10/10		627			627	S/L	5	0
35	KITCHEN EQUIPMENT 2010	7/15/10		1,250			1,250	S/L	7	0
42	COMPUTER	3/26/01		1,400			1,400	S/L	6	0
43	JUICER	8/13/01		1,998			1,998	S/L	10	0
44	COMPUTER	9/21/01		1,113			1,113	S/L	5	0
47	COMPUTER	7/02/02		1,183			1,183	S/L	11	0
50	COMPUTERS (2)	1/02/03		1,217			1,217	S/L	9	0
51	COPIER	2/03/03		413			413	S/L	9	0
52	COMPUTER	4/21/03		1,687			1,687	S/L	8	0
53	COPIER	5/13/03		979			979	S/L	8	0
54	COMPUTER	8/01/03		536			536	S/L	8	0
55	COMPUTER	10/01/03		599			599	S/L	7	0
56	REFRIGERATORS (2)	11/03/03		1,542			1,542	S/L	7	0
57	STOVE/ OVENS	11/03/03		4,302			4,302	S/L	7	0
58	STOVE/ BERKELY	12/31/03		1,618			1,618	S/L	7	0
59	EQUIPMENT-PENNGROVE	7/01/04		1,160			1,160	S/L	5	0
60	EQUIPMENT-PENNGROVE CF	7/01/04		6,281			6,281	S/L	5	0
61	DELL COMPUTER	10/18/04		485			485	S/L	5	0
62	EQUIPMENT-S CRUZ	7/01/04		6,921			6,921	S/L	5	0
63	EQUIPMENT-PENNGROVE	7/01/04		5,804			5,804	S/L	5	0
74	TOSHIBA COPIER	4/29/05		1,911			1,911	S/L	3	0
75	PENNGROVE CPU	12/17/05		559			559	S/L	3	0
76	EQUIPMENT	7/19/06		900			900	S/L	6	0
78	EQUIPMENT	12/13/06		1,416			1,048	S/L	20	71
79	COMPUTER SOFTWARE	5/28/10		577			464	S/L	3	0
80	MYERS RESTURANT	1/27/11		85,000			85,000	S/L	7	0
82	COPIER-TOSHIBA	10/26/09		1,827			1,784	S/L	7	0
84	TIMECLOCK PLUS SANTA CRUZ	10/07/13		1,056			1,056	S/L	3	0
85	TIMECLOCK PLUS PENNGROVE	10/07/13		1,056			1,056	S/L	3	0
86	TIMECLOCK PLUS BOULDER	10/07/13		1,056			1,056	S/L	3	0
87	TIMECLOCK PLUS BERKLEY	10/07/13		1,056			1,056	S/L	3	0
95	COMPUTER	1/03/14		611			611	S/L	3	0
96	TABLET	1/19/14		274			274	S/L	3	0
97	KEYBOARD	2/27/14		162			162	S/L	3	0
98	COMPUTER	2/27/14		562			562	S/L	3	0
99	DELL COMPUTERS	7/15/14		1,959			1,959	S/L	3	0
100	DELL COMPUTER	7/23/14		840			840	S/L	3	0
101	COMPUTERS	10/30/14		1,936			1,936	S/L	3	0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
102	APPLE	8/02/14		976			976	S/L	3	0
103	LAPTOP	6/06/14		648			648	S/L	3	0
107	LECTURE CLASS COMPUTERS	9/17/15		1,972			1,478	S/L	3	494
108	BERKLEY CLASS COMPUTERS	5/27/15		6,036			5,198	S/L	3	838
109	BERKLEY COMPUTERS	11/22/15		4,224			2,933	S/L	3	1,291
110	BERKLEY EQUIPMENT	7/27/15		7,390			3,572	S/L	5	1,478
112	PENNGROVE COMPUTERS	6/30/15		11,459			9,550	S/L	3	1,909
114	EQUIPMENT 2018	6/30/18		3,524				S/L	3	0
TOTAL MACHINERY AND EQUIPME				282,010		0	269,090			6,085
TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>773,378</u>			<u>74,161</u>
GRAND TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>773,378</u>			<u>74,161</u>

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
FURNITURE AND FIXTURES																
19	FURNITURE AND FIXTURES	1/01/09		908							908	908	S/L	7		0
38	STOVETOP	2/20/02		778							778		S/L	7		0
41	BOOKCASES	1/01/99		811							811	811	S/L	9		0
49	TABLE/ CHAIRS	11/15/03		1,078							1,078	1,078	S/L	7		0
64	FURNITURE-PENNGROVE	3/15/04		1,335							1,335	1,335	S/L	5		0
65	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	5		0
66	FURNITURE- S CRUZ	6/01/04		9,760							9,760	9,760	S/L	5		0
67	FURNITURE-PENNGROVE	7/01/04		14,208							14,208	14,208	S/L	5		0
77	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	6		0
81	TABLES	8/25/08		1,516							1,516	1,516	S/L	7		0
91	OFFICE FURNITURE	3/14/14		1,471							1,471	805	S/L	7		210
92	OFFICE FURNITURE	5/14/14		1,560							1,560	818	S/L	7		223
93	OFFICE FURNITURE	10/21/14		249							249	158	S/L	5		50
94	OFFICE FURNITURE	1/30/14		1,403							1,403	784	S/L	7		200
105	OFFICE FURNITURE-BERKLEY	9/27/15		510							510	230	S/L	5		102
106	OFFICE FURNITURE-PENNGROV	9/03/15		4,874							4,874	2,275	S/L	5		975
111	FURNITURE-PENNGROVE	6/30/15		5,952							5,952	2,125	S/L	7		850
113	FURNITURE FIXTURES 2018	6/30/18		2,814							2,814		S/L	3		0
TOTAL FURNITURE AND FIXTURE				49,533							49,533	37,117				2,610

IMPROVEMENTS

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7	LH IMPROVEMENTS- PENNGROV	9/02/11		4,172							4,172	1,699	S/L	15		278
8	BERKELEY- BLDG REMODEL	5/05/11		524,484							524,484	218,201	S/L	15		34,966
9	ARCHITECT	1/17/11		7,035							7,035	2,987	S/L	15		469
10	ARCHITECT	2/10/11		8,734							8,734	3,688	S/L	15		582
11	ARCHITECT	2/24/11		18,656							18,656	7,883	S/L	15		1,244
12	ARCHITECT	7/19/11		5,729							5,729	2,359	S/L	15		382
15	LEASEHOLD IMP- BERKELEY	3/10/08		13,354							13,354	6,638	S/L	15		890
16	ARCHITECTURAL SERVICES	12/31/09		2,465							2,465	1,113	S/L	15		164
17	LEASEHOLD IMPROVEMENTS	1/01/09		2,018							2,018	963	S/L	15		135
24	TELEPHONE	2/16/10		380							380	380	S/L	7		0
27	TELEPHONE SYSTEM	3/26/10		860							860	860	S/L	7		0
30	TELEPHONE SYSTEM	4/07/10		1,751							1,751	1,751	S/L	7		0
33	ARCHITECT	10/31/10		108,633							108,633	46,237	S/L	15		7,242
34	BERKELEY-BLDG REMODEL	12/28/10		156,400							156,400	66,572	S/L	15		10,427
36	CARPETING	5/18/10		2,498							2,498	1,066	S/L	15		167
37	LH IMPROV-OFFICE	2/16/02		896							896	161	S/L	39		23
39	CONSTRUCTION COSTS	4/01/97		12,936							12,936	7,369	S/L	39		332
40	LH IMPROVEMENTS	12/13/99		3,391							3,391	3,391	S/L	10		0
45	SANTA CRUZ KITCHEN	7/08/01		3,431							3,431	3,431	S/L	11		0
46	SANTA CRUZ KITCHEN REMODE	9/02/02		1,072							1,072	1,072	S/L	11		0
48	LH IMPROVEMENTS	12/31/03		44,105							44,105	15,881	S/L	39		1,131
68	LH1-BERKELEY NC	3/10/04		14,182							14,182	5,018	S/L	39		364
69	LH1- BERKELEY CF	2/02/04		5,282							5,282	1,876	S/L	39		135
70	LH1-PENNGROVE NC	3/01/04		33,333							33,333	11,791	S/L	39		855
71	LH1-PENNGROVE CF	3/01/04		49,203							49,203	17,404	S/L	39		1,262
72	LH1-S CRUZ CF	6/24/04		29,183							29,183	10,131	S/L	39		748
73	LH1-PENNGROVE	3/01/04		46,194							46,194	16,333	S/L	39		1,184

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
83	BERKELEY BLDG REMODEL	1/27/12		10,300							10,300	2,030	S/L	30		343
88	PENGROVE NEW FLOOR	3/22/13		1,150							1,150	366	S/L	15		77
89	BERKLEY IMP. ACCOUSTICAL	7/09/13		5,177							5,177	1,553	S/L	15		345
90	BERKLEY IMP. YERBA BUENA	10/24/13		18,483							18,483	5,133	S/L	15		1,232
104	ELECTRICAL - BERKELEY	4/01/14		7,330							7,330	1,834	S/L	15		489
TOTAL IMPROVEMENTS				1,142,817		0	0	0	0	0	1,142,817	467,171				65,466
MACHINERY AND EQUIPMENT																
1	OVEN	10/12/11		2,678							2,678	2,678	S/L	7		0
2	MYERS RESTURANT	1/04/11		35,000							35,000	35,000	S/L	7		0
3	PACIFIC SALES	1/26/11		808							808	805	S/L	7		3
4	CENTRAL RESTURANT SUPPLY	2/11/11		1,154							1,154	1,154	S/L	7		0
5	PACIFIC SALES	2/08/11		1,800							1,800	1,799	S/L	7		1
6	MYERS RESTURANT	4/11/11		23,792							23,792	23,792	S/L	7		0
13	NUTRITIONAL ANALYSIS MACH	4/26/07		2,819							2,819	2,819	S/L	7		0
14	TOSHIBA COPIER	4/23/07		1,807							1,807	1,807	S/L	5		0
18	EQUIPMENT	1/01/09		19,228							19,228	18,710	S/L	7		0
20	MYERS RESTURANT	10/23/09		1,250							1,250	1,250	S/L	7		0
21	EQUIPMENT/ MBA OF CA	10/26/09		1,827							1,827	1,827	S/L	7		0
22	COMPUTER	1/08/10		500							500	500	S/L	5		0
23	KITCHEN STOVE TOP	2/11/10		2,015							2,015	2,015	S/L	7		0
25	COMPUTER	3/03/10		580							580	580	S/L	5		0
26	TELEPHONE SYSTEM	3/12/10		1,963							1,963	1,963	S/L	7		0
28	COMPUTER	3/29/10		3,391							3,391	3,391	S/L	5		0
29	COMPUTER	4/06/10		598							598	598	S/L	5		0
31	LAPTOP COMPUTER	4/23/10		698							698	698	S/L	5		0

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32	LAPTOP COMPUTER	5/10/10		627							627	627	S/L	5		0
35	KITCHEN EQUIPMENT 2010	7/15/10		1,250							1,250	1,250	S/L	7		0
42	COMPUTER	3/26/01		1,400							1,400	1,400	S/L	6		0
43	JUICER	8/13/01		1,998							1,998	1,998	S/L	10		0
44	COMPUTER	9/21/01		1,113							1,113	1,113	S/L	5		0
47	COMPUTER	7/02/02		1,183							1,183	1,183	S/L	11		0
50	COMPUTERS (2)	1/02/03		1,217							1,217	1,217	S/L	9		0
51	COPIER	2/03/03		413							413	413	S/L	9		0
52	COMPUTER	4/21/03		1,687							1,687	1,687	S/L	8		0
53	COPIER	5/13/03		979							979	979	S/L	8		0
54	COMPUTER	8/01/03		536							536	536	S/L	8		0
55	COMPUTER	10/01/03		599							599	599	S/L	7		0
56	REFRIGERATORS (2)	11/03/03		1,542							1,542	1,542	S/L	7		0
57	STOVE/ OVENS	11/03/03		4,302							4,302	4,302	S/L	7		0
58	STOVE/ BERKELY	12/31/03		1,618							1,618	1,618	S/L	7		0
59	EQUIPMENT-PENNGROVE	7/01/04		1,160							1,160	1,160	S/L	5		0
60	EQUIPMENT-PENNGROVE CF	7/01/04		6,281							6,281	6,281	S/L	5		0
61	DELL COMPUTER	10/18/04		485							485	485	S/L	5		0
62	EQUIPMENT-S CRUZ	7/01/04		6,921							6,921	6,921	S/L	5		0
63	EQUIPMENT-PENNGROVE	7/01/04		5,804							5,804	5,804	S/L	5		0
74	TOSHIBA COPIER	4/29/05		1,911							1,911	1,911	S/L	3		0
75	PENNGROVE CPU	12/17/05		559							559	559	S/L	3		0
76	EQUIPMENT	7/19/06		900							900	900	S/L	6		0
78	EQUIPMENT	12/13/06		1,416							1,416	1,048	S/L	20		71
79	COMPUTER SOFTWARE	5/28/10		577							577	464	S/L	3		0
80	MYERS RESTURANT	1/27/11		85,000							85,000	85,000	S/L	7		0
82	COPIER-TOSHIBA	10/26/09		1,827							1,827	1,784	S/L	7		0

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84	TIMECLOCK PLUS SANTA CRUZ	10/07/13		1,056							1,056	1,056	S/L	3		0
85	TIMECLOCK PLUS PENNGROVE	10/07/13		1,056							1,056	1,056	S/L	3		0
86	TIMECLOCK PLUS BOULDER	10/07/13		1,056							1,056	1,056	S/L	3		0
87	TIMECLOCK PLUS BERKLEY	10/07/13		1,056							1,056	1,056	S/L	3		0
95	COMPUTER	1/03/14		611							611	611	S/L	3		0
96	TABLET	1/19/14		274							274	274	S/L	3		0
97	KEYBOARD	2/27/14		162							162	162	S/L	3		0
98	COMPUTER	2/27/14		562							562	562	S/L	3		0
99	DELL COMPUTERS	7/15/14		1,959							1,959	1,959	S/L	3		0
100	DELL COMPUTER	7/23/14		840							840	840	S/L	3		0
101	COMPUTERS	10/30/14		1,936							1,936	1,936	S/L	3		0
102	APPLE	8/02/14		976							976	976	S/L	3		0
103	LAPTOP	6/06/14		648							648	648	S/L	3		0
107	LECTURE CLASS COMPUTERS	9/17/15		1,972							1,972	1,478	S/L	3		494
108	BERKLEY CLASS COMPUTERS	5/27/15		6,036							6,036	5,198	S/L	3		838
109	BERKLEY COMPUTERS	11/22/15		4,224							4,224	2,933	S/L	3		1,291
110	BERKLEY EQUIPMENT	7/27/15		7,390							7,390	3,572	S/L	5		1,478
112	PENNGROVE COMPUTERS	6/30/15		11,459							11,459	9,550	S/L	3		1,909
114	EQUIPMENT 2018	6/30/18		3,524							3,524		S/L	3		0
TOTAL MACHINERY AND EQUIPME				282,010		0	0	0	0	0	282,010	269,090				6,085
TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>773,378</u>				<u>74,161</u>
GRAND TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>773,378</u>				<u>74,161</u>



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FORM 990/990-PF																	
FURNITURE AND FIXTURES																	
19	FURNITURE AND FIXTURES	1/01/09		908							908	908	S/L	7		0	
38	STOVETOP	2/20/02		778							778		S/L	7		0	
41	BOOKCASES	1/01/99		811							811	811	S/L	9		0	
49	TABLE/ CHAIRS	11/15/03		1,078							1,078	1,078	S/L	7		0	
64	FURNITURE-PENNGROVE	3/15/04		1,335							1,335	1,335	S/L	5		0	
65	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	5		0	
66	FURNITURE- S CRUZ	6/01/04		9,760							9,760	9,760	S/L	5		0	
67	FURNITURE-PENNGROVE	7/01/04		14,208							14,208	14,208	S/L	5		0	
77	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	6		0	
81	TABLES	8/25/08		1,516							1,516	1,516	S/L	7		0	
91	OFFICE FURNITURE	3/14/14		1,471							1,471	1,015	S/L	7		210	
92	OFFICE FURNITURE	5/14/14		1,560							1,560	1,041	S/L	7		223	
93	OFFICE FURNITURE	10/21/14		249							249	208	S/L	5		41	
94	OFFICE FURNITURE	1/30/14		1,403							1,403	984	S/L	7		200	
105	OFFICE FURNITURE-BERKLEY	9/27/15		510							510	332	S/L	5		102	
106	OFFICE FURNITURE-PENNGROV	9/03/15		4,874							4,874	3,250	S/L	5		975	
111	FURNITURE-PENNGROVE	6/30/15		5,952							5,952	2,975	S/L	7		850	
113	FURNITURE FIXTURES 2018	6/30/18		2,814							2,814		S/L	3		938	
TOTAL FURNITURE AND FIXTURE				49,533				0	0	0	0	0	49,533	39,727			3,539

IMPROVEMENTS

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7	LH IMPROVEMENTS- PENNGROV	9/02/11		4,172							4,172	1,977	S/L	15		278
8	BERKELEY- BLDG REMODEL	5/05/11		524,484							524,484	253,167	S/L	15		34,966
9	ARCHITECT	1/17/11		7,035							7,035	3,456	S/L	15		469
10	ARCHITECT	2/10/11		8,734							8,734	4,270	S/L	15		582
11	ARCHITECT	2/24/11		18,656							18,656	9,127	S/L	15		1,244
12	ARCHITECT	7/19/11		5,729							5,729	2,741	S/L	15		382
15	LEASEHOLD IMP- BERKELEY	3/10/08		13,354							13,354	7,528	S/L	15		890
16	ARCHITECTURAL SERVICES	12/31/09		2,465							2,465	1,277	S/L	15		164
17	LEASEHOLD IMPROVEMENTS	1/01/09		2,018							2,018	1,098	S/L	15		135
24	TELEPHONE	2/16/10		380							380	380	S/L	7		0
27	TELEPHONE SYSTEM	3/26/10		860							860	860	S/L	7		0
30	TELEPHONE SYSTEM	4/07/10		1,751							1,751	1,751	S/L	7		0
33	ARCHITECT	10/31/10		108,633							108,633	53,479	S/L	15		7,242
34	BERKELEY-BLDG REMODEL	12/28/10		156,400							156,400	76,999	S/L	15		10,427
36	CARPETING	5/18/10		2,498							2,498	1,233	S/L	15		167
37	LH IMPROV-OFFICE	2/16/02		896							896	184	S/L	39		23
39	CONSTRUCTION COSTS	4/01/97		12,936							12,936	7,701	S/L	39		332
40	LH IMPROVEMENTS	12/13/99		3,391							3,391	3,391	S/L	10		0
45	SANTA CRUZ KITCHEN	7/08/01		3,431							3,431	3,431	S/L	11		0
46	SANTA CRUZ KITCHEN REMODE	9/02/02		1,072							1,072	1,072	S/L	11		0
48	LH IMPROVEMENTS	12/31/03		44,105							44,105	17,012	S/L	39		1,131
68	LH1-BERKELEY NC	3/10/04		14,182							14,182	5,382	S/L	39		364
69	LH1- BERKELEY CF	2/02/04		5,282							5,282	2,011	S/L	39		135
70	LH1-PENNGROVE NC	3/01/04		33,333							33,333	12,646	S/L	39		855
71	LH1-PENNGROVE CF	3/01/04		49,203							49,203	18,666	S/L	39		1,262
72	LH1-S CRUZ CF	6/24/04		29,183							29,183	10,879	S/L	39		748
73	LH1-PENNGROVE	3/01/04		46,194							46,194	17,517	S/L	39		1,184

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83	BERKELEY BLDG REMODEL	1/27/12		10,300							10,300	2,373	S/L	30		343
88	PENGROVE NEW FLOOR	3/22/13		1,150							1,150	443	S/L	15		77
89	BERKLEY IMP. ACCOUSTICAL	7/09/13		5,177							5,177	1,898	S/L	15		345
90	BERKLEY IMP. YERBA BUENA	10/24/13		18,483							18,483	6,365	S/L	15		1,232
104	ELECTRICAL - BERKELEY	4/01/14		7,330							7,330	2,323	S/L	15		489
TOTAL IMPROVEMENTS				1,142,817		0	0	0	0	0	1,142,817	532,637				65,466
MACHINERY AND EQUIPMENT																
1	OVEN	10/12/11		2,678							2,678	2,678	S/L	7		0
2	MYERS RESTURANT	1/04/11		35,000							35,000	35,000	S/L	7		0
3	PACIFIC SALES	1/26/11		808							808	808	S/L	7		0
4	CENTRAL RESTURANT SUPPLY	2/11/11		1,154							1,154	1,154	S/L	7		0
5	PACIFIC SALES	2/08/11		1,800							1,800	1,800	S/L	7		0
6	MYERS RESTURANT	4/11/11		23,792							23,792	23,792	S/L	7		0
13	NUTRITIONAL ANALYSIS MACH	4/26/07		2,819							2,819	2,819	S/L	7		0
14	TOSHIBA COPIER	4/23/07		1,807							1,807	1,807	S/L	5		0
18	EQUIPMENT	1/01/09		19,228							19,228	18,710	S/L	7		0
20	MYERS RESTURANT	10/23/09		1,250							1,250	1,250	S/L	7		0
21	EQUIPMENT/ MBA OF CA	10/26/09		1,827							1,827	1,827	S/L	7		0
22	COMPUTER	1/08/10		500							500	500	S/L	5		0
23	KITCHEN STOVE TOP	2/11/10		2,015							2,015	2,015	S/L	7		0
25	COMPUTER	3/03/10		580							580	580	S/L	5		0
26	TELEPHONE SYSTEM	3/12/10		1,963							1,963	1,963	S/L	7		0
28	COMPUTER	3/29/10		3,391							3,391	3,391	S/L	5		0
29	COMPUTER	4/06/10		598							598	598	S/L	5		0
31	LAPTOP COMPUTER	4/23/10		698							698	698	S/L	5		0



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32	LAPTOP COMPUTER	5/10/10		627							627	627	S/L	5		0
35	KITCHEN EQUIPMENT 2010	7/15/10		1,250							1,250	1,250	S/L	7		0
42	COMPUTER	3/26/01		1,400							1,400	1,400	S/L	6		0
43	JUICER	8/13/01		1,998							1,998	1,998	S/L	10		0
44	COMPUTER	9/21/01		1,113							1,113	1,113	S/L	5		0
47	COMPUTER	7/02/02		1,183							1,183	1,183	S/L	11		0
50	COMPUTERS (2)	1/02/03		1,217							1,217	1,217	S/L	9		0
51	COPIER	2/03/03		413							413	413	S/L	9		0
52	COMPUTER	4/21/03		1,687							1,687	1,687	S/L	8		0
53	COPIER	5/13/03		979							979	979	S/L	8		0
54	COMPUTER	8/01/03		536							536	536	S/L	8		0
55	COMPUTER	10/01/03		599							599	599	S/L	7		0
56	REFRIGERATORS (2)	11/03/03		1,542							1,542	1,542	S/L	7		0
57	STOVE/ OVENS	11/03/03		4,302							4,302	4,302	S/L	7		0
58	STOVE/ BERKELY	12/31/03		1,618							1,618	1,618	S/L	7		0
59	EQUIPMENT-PENNGROVE	7/01/04		1,160							1,160	1,160	S/L	5		0
60	EQUIPMENT-PENNGROVE CF	7/01/04		6,281							6,281	6,281	S/L	5		0
61	DELL COMPUTER	10/18/04		485							485	485	S/L	5		0
62	EQUIPMENT-S CRUZ	7/01/04		6,921							6,921	6,921	S/L	5		0
63	EQUIPMENT-PENNGROVE	7/01/04		5,804							5,804	5,804	S/L	5		0
74	TOSHIBA COPIER	4/29/05		1,911							1,911	1,911	S/L	3		0
75	PENNGROVE CPU	12/17/05		559							559	559	S/L	3		0
76	EQUIPMENT	7/19/06		900							900	900	S/L	6		0
78	EQUIPMENT	12/13/06		1,416							1,416	1,119	S/L	20		71
79	COMPUTER SOFTWARE	5/28/10		577							577	464	S/L	3		0
80	MYERS RESTURANT	1/27/11		85,000							85,000	85,000	S/L	7		0
82	COPIER-TOSHIBA	10/26/09		1,827							1,827	1,784	S/L	7		0

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84	TIMECLOCK PLUS SANTA CRUZ	10/07/13		1,056							1,056	1,056	S/L	3		0
85	TIMECLOCK PLUS PENNGROVE	10/07/13		1,056							1,056	1,056	S/L	3		0
86	TIMECLOCK PLUS BOULDER	10/07/13		1,056							1,056	1,056	S/L	3		0
87	TIMECLOCK PLUS BERKLEY	10/07/13		1,056							1,056	1,056	S/L	3		0
95	COMPUTER	1/03/14		611							611	611	S/L	3		0
96	TABLET	1/19/14		274							274	274	S/L	3		0
97	KEYBOARD	2/27/14		162							162	162	S/L	3		0
98	COMPUTER	2/27/14		562							562	562	S/L	3		0
99	DELL COMPUTERS	7/15/14		1,959							1,959	1,959	S/L	3		0
100	DELL COMPUTER	7/23/14		840							840	840	S/L	3		0
101	COMPUTERS	10/30/14		1,936							1,936	1,936	S/L	3		0
102	APPLE	8/02/14		976							976	976	S/L	3		0
103	LAPTOP	6/06/14		648							648	648	S/L	3		0
107	LECTURE CLASS COMPUTERS	9/17/15		1,972							1,972	1,972	S/L	3		0
108	BERKLEY CLASS COMPUTERS	5/27/15		6,036							6,036	6,036	S/L	3		0
109	BERKLEY COMPUTERS	11/22/15		4,224							4,224	4,224	S/L	3		0
110	BERKLEY EQUIPMENT	7/27/15		7,390							7,390	5,050	S/L	5		1,478
112	PENNGROVE COMPUTERS	6/30/15		11,459							11,459	11,459	S/L	3		0
114	EQUIPMENT 2018	6/30/18		3,524							3,524		S/L	3		1,175
TOTAL MACHINERY AND EQUIPME				282,010		0	0	0	0	0	282,010	275,175				2,724
TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>847,539</u>				<u>71,729</u>
GRAND TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>847,539</u>				<u>71,729</u>

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy)

Corporation/Organization name: INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE
California corporation number: 1244845
FEIN: 94-2944848
Street address: POST OFFICE BOX 940
City: PENNGROVE
State: CA
Zip code: 94951

A First Return
B Amended Return
C IRC Section 4947(a)(1) trust
D Final Information Return?
E Check accounting method: 1 Cash 2 Accrual 3 Other
F Federal return filed?
G Is this a group filing?
H Is this organization in a group exemption?
I Did the organization have any changes to its guidelines not reported to the FTB?
J If exempt under R&TC Section 23701d, has the organization engaged in political activities?
K Is the organization exempt under R&TC Section 23701g?
L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box.
M Is the organization a Limited Liability Company?
N Did the organization file Form 100 or Form 109 to report taxable income?
O Is the organization under audit by the IRS or has the IRS audited in a prior year?
P Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 2 columns: Description and Amount. Rows include Receipts and Revenues (Total gross receipts: 2,386,129), Expenses (Total expenses: 2,434,012), and Filing Fee (Balance due: 10).

Sign Here: Signature of officer, Title: PRESIDENT, Telephone: (800) 987-7530
Paid Preparer's Use Only: Preparer's signature, Firm's name: GORANSON AND ASSOCIATES, INC., Address: 717 COLLEGE AVENUE, FIRST FLOOR, SANTA ROSA, CA 95404, Telephone: 7075421256

May the FTB discuss this return with the preparer shown above? See instructions. [X] Yes [ ] No

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions.	1	
	2	Interest	2	8,926.
	3	Dividends	3	
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets (See Instructions)	6	
	7	Other income. Attach schedule. <b>SEE STATEMENT 1</b>	7	2,377,203.
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	8	2,386,129.
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. <b>SEE STMT 2</b>	11	0.
	12	Other salaries and wages	12	307,451.
	13	Interest	13	
	14	Taxes	14	26,050.
	15	Rents	15	90,046.
	16	Depreciation and depletion (See instructions)	16	75,315.
	17	Other Expenses and Disbursements. Attach schedule. <b>SEE STATEMENT 3</b>	17	1,935,150.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	18	2,434,012.

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>Assets</b>					
1	Cash		642,199.		491,656.
2	Net accounts receivable		581,182.		534,778.
3	Net notes receivable				
4	Inventories		15,153.		15,153.
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments. Attach schedule				
10 a	Depreciable assets	1,471,171.		1,474,090.	
b	Less accumulated depreciation	777,125.	694,046.	848,991.	625,099.
11	Land				
12	Other assets. Attach schedule. <b>STM 4</b>		78,794.		42,115.
13	<b>Total assets</b>		2,011,374.		1,708,801.
<b>Liabilities and net worth</b>					
14	Accounts payable		269,705.		177,116.
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities. Attach schedule. <b>STM 5</b>		1,666,434.		1,531,563.
19	Capital stock or principal fund		75,235.		122.
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund				
22	<b>Total liabilities and net worth</b>		2,011,374.		1,708,801.

<b>Schedule M-1 Reconciliation of income per books with income per return</b>				
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.				
1	Net income per books	-49,255.	7	Income recorded on books this year not included in this return. Attach schedule
2	Federal income tax		8	Deductions in this return not charged against book income this year. Attach schedule
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8
4	Income not recorded on books this year. Attach schedule		10	Net income per return. Subtract line 9 from line 6
5	Expenses recorded on books this year not deducted in this return. Attach schedule			
6	<b>Total.</b> Add line 1 through line 5	-49,255.		

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
OVEN	10/12/2011	2,678.	2,678.	S/L	7		
MYERS RESTURANT	1/04/2011	35,000.	35,000.	S/L	7		
PACIFIC SALES	1/26/2011	808.	805.	S/L	7	3.	
CENTRAL RESTURA	2/11/2011	1,154.	1,154.	S/L	7		
PACIFIC SALES	2/08/2011	1,800.	1,799.	S/L	7	1.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	74,161.

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					



**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
---	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
MYERS RESTURANT	4/11/2011	23,792.	23,792.	S/L	7		
LH IMPROVEMENTS	9/02/2011	4,172.	1,699.	S/L	15	278.	
BERKELEY- BLDG	5/05/2011	524,484.	218,201.	S/L	15	34,966.	
ARCHITECT	1/17/2011	7,035.	2,987.	S/L	15	469.	
ARCHITECT	2/10/2011	8,734.	3,688.	S/L	15	582.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					

**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
ARCHITECT	2/24/2011	18,656.	7,883.	S/L	15	1,244.	
ARCHITECT	7/19/2011	5,729.	2,359.	S/L	15	382.	
NUTRITIONAL ANA	4/26/2007	2,819.	2,819.	S/L	7		
TOSHIBA COPIER	4/23/2007	1,807.	1,807.	S/L	5		
LEASEHOLD IMP-	3/10/2008	13,354.	6,638.	S/L	15	890.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
ARCHITECTURAL S	12/31/2009	2,465.	1,113.	S/L	15	164.	
LEASEHOLD IMPRO	1/01/2009	2,018.	963.	S/L	15	135.	
EQUIPMENT	1/01/2009	19,228.	18,710.	S/L	7		
FURNITURE AND F	1/01/2009	908.	908.	S/L	7		
MYERS RESTURANT	10/23/2009	1,250.	1,250.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					

**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
---	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
EQUIPMENT/ MBA	10/26/2009	1,827.	1,827.	S/L	7		
COMPUTER	1/08/2010	500.	500.	S/L	5		
KITCHEN STOVE T	2/11/2010	2,015.	2,015.	S/L	7		
TELEPHONE	2/16/2010	380.	380.	S/L	7		
COMPUTER	3/03/2010	580.	580.	S/L	5		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
TELEPHONE SYSTE	3/12/2010	1,963.	1,963.	S/L	7		
TELEPHONE SYSTE	3/26/2010	860.	860.	S/L	7		
COMPUTER	3/29/2010	3,391.	3,391.	S/L	5		
COMPUTER	4/06/2010	598.	598.	S/L	5		
TELEPHONE SYSTE	4/07/2010	1,751.	1,751.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
LAPTOP COMPUTER	4/23/2010	698.	698.	S/L	5		
LAPTOP COMPUTER	5/10/2010	627.	627.	S/L	5		
ARCHITECT	10/31/2010	108,633.	46,237.	S/L	15	7,242.	
BERKELEY-BLDG R	12/28/2010	156,400.	66,572.	S/L	15	10,427.	
KITCHEN EQUIPME	7/15/2010	1,250.	1,250.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					

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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
CARPETING	5/18/2010	2,498.	1,066.	S/L	15	167.	
LH IMPROV-OFFIC	2/16/2002	896.	161.	S/L	39	23.	
STOVETOP	2/20/2002	778.		S/L	7		
CONSTRUCTION CO	4/01/1997	12,936.	7,369.	S/L	39	332.	
LH IMPROVEMENTS	12/13/1999	3,391.	3,391.	S/L	10		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
BOOKCASES	1/01/1999	811.	811.	S/L	9		
COMPUTER	3/26/2001	1,400.	1,400.	S/L	6		
JUICER	8/13/2001	1,998.	1,998.	S/L	10		
COMPUTER	9/21/2001	1,113.	1,113.	S/L	5		
SANTA CRUZ KITC	7/08/2001	3,431.	3,431.	S/L	11		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>



**2018 Corporation Depreciation and Amortization**

**3885**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
SANTA CRUZ KITC	9/02/2002	1,072.	1,072.	S/L	11		
COMPUTER	7/02/2002	1,183.	1,183.	S/L	11		
LH IMPROVEMENTS	12/31/2003	44,105.	15,881.	S/L	39	1,131.	
TABLE/ CHAIRS	11/15/2003	1,078.	1,078.	S/L	7		
COMPUTERS (2)	1/02/2003	1,217.	1,217.	S/L	9		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20 Total. Add the amounts in column (g).....						<b>20</b>	
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>	

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
COPIER	2/03/2003	413.	413.	S/L	9		
COMPUTER	4/21/2003	1,687.	1,687.	S/L	8		
COPIER	5/13/2003	979.	979.	S/L	8		
COMPUTER	8/01/2003	536.	536.	S/L	8		
COMPUTER	10/01/2003	599.	599.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
REFRIGERATORS (	11/03/2003	1,542.	1,542.	S/L	7		
STOVE/ OVENS	11/03/2003	4,302.	4,302.	S/L	7		
STOVE/ BERKELY	12/31/2003	1,618.	1,618.	S/L	7		
EQUIPMENT-PENNG	7/01/2004	1,160.	1,160.	S/L	5		
EQUIPMENT-PENNG	7/01/2004	6,281.	6,281.	S/L	5		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
DELL COMPUTER	10/18/2004	485.	485.	S/L	5		
EQUIPMENT-S CRU	7/01/2004	6,921.	6,921.	S/L	5		
EQUIPMENT-PENNG	7/01/2004	5,804.	5,804.	S/L	5		
FURNITURE-PENNG	3/15/2004	1,335.	1,335.	S/L	5		
FURNITURE-PENNG	4/01/2004	153.	153.	S/L	5		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

**3885**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
FURNITURE- S CR	6/01/2004	9,760.	9,760.	S/L	5		
FURNITURE-PENNG	7/01/2004	14,208.	14,208.	S/L	5		
LH1-BERKELEY NC	3/10/2004	14,182.	5,018.	S/L	39	364.	
LH1- BERKELEY C	2/02/2004	5,282.	1,876.	S/L	39	135.	
LH1-PENNGROVE N	3/01/2004	33,333.	11,791.	S/L	39	855.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
LH1-PENNGROVE C	3/01/2004	49,203.	17,404.	S/L	39	1,262.	
LH1-S CRUZ CF	6/24/2004	29,183.	10,131.	S/L	39	748.	
LH1-PENNGROVE	3/01/2004	46,194.	16,333.	S/L	39	1,184.	
TOSHIBA COPIER	4/29/2005	1,911.	1,911.	S/L	3		
PENNGROVE CPU	12/17/2005	559.	559.	S/L	3		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
EQUIPMENT	7/19/2006	900.	900.	S/L	6		
FURNITURE-PENNG	4/01/2004	153.	153.	S/L	6		
EQUIPMENT	12/13/2006	1,416.	1,048.	S/L	20	71.	
COMPUTER SOFTWA	5/28/2010	577.	464.	S/L	3		
MYERS RESTURANT	1/27/2011	85,000.	85,000.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
TABLES	8/25/2008	1,516.	1,516.	S/L	7		
COPIER-TOSHIBA	10/26/2009	1,827.	1,784.	S/L	7		
BERKELEY BLDG R	1/27/2012	10,300.	2,030.	S/L	30	343.	
TIMECLOCK PLUS	10/07/2013	1,056.	1,056.	S/L	3		
TIMECLOCK PLUS	10/07/2013	1,056.	1,056.	S/L	3		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>



**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
---	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
TIMECLOCK PLUS	10/07/2013	1,056.	1,056.	S/L	3		
TIMECLOCK PLUS	10/07/2013	1,056.	1,056.	S/L	3		
PENGROVE NEW FL	3/22/2013	1,150.	366.	S/L	15	77.	
BERKLEY IMP. AC	7/09/2013	5,177.	1,553.	S/L	15	345.	
BERKLEY IMP. YE	10/24/2013	18,483.	5,133.	S/L	15	1,232.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
---	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
OFFICE FURNITUR	3/14/2014	1,471.	805.	S/L	7	210.	
OFFICE FURNITUR	5/14/2014	1,560.	818.	S/L	7	223.	
OFFICE FURNITUR	10/21/2014	249.	158.	S/L	5	50.	
OFFICE FURNITUR	1/30/2014	1,403.	784.	S/L	7	200.	
COMPUTER	1/03/2014	611.	611.	S/L	3		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
TABLET	1/19/2014	274.	274.	S/L	3		
KEYBOARD	2/27/2014	162.	162.	S/L	3		
COMPUTER	2/27/2014	562.	562.	S/L	3		
DELL COMPUTERS	7/15/2014	1,959.	1,959.	S/L	3		
DELL COMPUTER	7/23/2014	840.	840.	S/L	3		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

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Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
COMPUTERS	10/30/2014	1,936.	1,936.	S/L	3		
APPLE	8/02/2014	976.	976.	S/L	3		
LAPTOP	6/06/2014	648.	648.	S/L	3		
ELECTRICAL - BE	4/01/2014	7,330.	1,834.	S/L	15	489.	
OFFICE FURNITUR	9/27/2015	510.	230.	S/L	5	102.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
OFFICE FURNITUR	9/03/2015	4,874.	2,275.	S/L	5	975.	
LECTURE CLASS C	9/17/2015	1,972.	1,478.	S/L	3	494.	
BERKLEY CLASS C	5/27/2015	6,036.	5,198.	S/L	3	838.	
BERKLEY COMPUTE	11/22/2015	4,224.	2,933.	S/L	3	1,291.	
BERKLEY EQUIPME	7/27/2015	7,390.	3,572.	S/L	5	1,478.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization**

**3885**

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name <b>INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE</b>	California corporation number <b>1244845</b>
---	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
FURNITURE-PENNG	6/30/2015	5,952.	2,125.	S/L	7	850.	
PENNGROVE COMPU	6/30/2015	11,459.	9,550.	S/L	3	1,909.	
FURNITURE FIXTU	6/30/2018	2,814.		S/L	3		
EQUIPMENT 2018	6/30/2018	3,524.		S/L	3		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....	<b>22</b>					

STATEMENT 1  
 FORM 199, PART II, LINE 7  
 OTHER INCOME

PROGRAM SERVICE REVENUE.....	\$ 2,377,203.
TOTAL	<u>\$ 2,377,203.</u>

STATEMENT 2  
 FORM 199, PART II, LINE 11  
 COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DENISE BLANC PO BOX 940 PENNGROVE, CA 94951	DIRECTOR 2.00	\$ 0.	\$ 0.	\$ 0.
SYLVIA DOSS PO BOX 940 PENNGROVE, CA 94951	TREASURER 2.00	0.	0.	0.
PATTY JAMES PO BOX 940 PENNGROVE, CA 94951	DIRECTOR 2.00	0.	0.	0.
ED BAUMAN PO BOX 940 PENNGROVE, CA 94951	PRESIDENT 40.00	0.	0.	0.
CHRIS TARA-BROWNE PO BOX 940 PENNGROVE, CA 94951	VICE PRESIDENT 2.00	0.	0.	0.
LEANDRA ROUSE PO BOX 940 PENNGROVE, CA 94951	SECRETARY 2.00	0.	0.	0.
JULIA DELVES PO BOX 940 PENNGROVE, CA 94951	DIRECTOR 2.00	0.	0.	0.
NICK SHOLLEY PO BOX 940 PENNGROVE, CA 94951	DIRECTOR 2.00	0.	0.	0.
TOTAL		<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 3  
FORM 199, PART II, LINE 17  
OTHER EXPENSES**

ACCOUNTING FEES.....	\$	4,483.
ADMISSIONS EXPENSE.....		251,159.
ADVERTISING AND PROMOTION.....		372,201.
AUTO, TRAVEL, AND CONFERENCES.....		1,914.
BANK CHARGES & FEES.....		41,154.
EDUCATIONAL EXPENSES.....		1,128,622.
INFORMATION TECHNOLOGY.....		5,559.
INSURANCE.....		6,644.
LEGAL FEES.....		840.
OFFICE EXPENSES.....		12,496.
OTHER EMPLOYEE BENEFIT.....		13,682.
OTHER FEES.....		6,294.
PAYROLL FEES.....		11,938.
RECRUITING EXPENSES.....		4,031.
STUDENT SERVICES.....		73,695.
TAXES & LICENSES.....		438.
TOTAL	\$	<u>1,935,150.</u>

**STATEMENT 4  
FORM 199, SCHEDULE L, LINE 12  
OTHER ASSETS**

COPY

OTHER ASSETS.....		21,470.
PREPAID EXPENSES AND DEFERRED CHARGES.....		20,645.
TOTAL	\$	<u>42,115.</u>

**STATEMENT 5  
FORM 199, SCHEDULE L, LINE 18  
OTHER LIABILITIES**

DEFERRED REVENUE.....		1,414,497.
DEPOSITS.....		117,065.
ROUNDING.....		1.
TOTAL	\$	<u>1,531,563.</u>



Voucher at bottom of page. ■

**DO NOT MAIL A PAPER COPY OF THE CORPORATE OR EXEMPT ORGANIZATION TAX RETURN WITH THE PAYMENT VOUCHER.**

**If the amount of payment is zero, do not mail this voucher.**

**WHERE TO FILE:**

Using black or blue ink, make check or money order payable to the 'Franchise Tax Board.' Write the corporation number, FEIN, CA SOS file number and '2018 FTB 3586' on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**WHEN TO FILE: Corporations – File and Pay by the 15th day of the 4th month following the close of the taxable year.**

**S corporations – File and Pay by the 15th day of the 3rd month following the close of the taxable year.**

**Exempt organizations – File and Pay by the 15th day of the 5th month following the close of the taxable year.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

COPY

**ONLINE SERVICES:**

Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER ----- DETACH HERE -----

**CAUTION:** You may be required to pay electronically, see instructions.

TAXABLE YEAR

**2018**

**Payment Voucher for Corporations and Exempt Organizations e-filed Returns**

CALIFORNIA FORM

**3586 (e-file)**

1244845 INST 94-2944848 000000000000 18 FORM 3  
TYB 01-01-18 TYE 12-31-18  
INSTITUTE FOR EDUCATIONAL THERAPY BAUMAN COLLEGE  
KAREN ROTSTEIN  
POST OFFICE BOX 940  
PENNGROVE CA 94951

(800) 987-7530

AMOUNT OF PAYMENT 10.

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

CLIENT 15220

94-2944848

10/17/19

03:28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
FORM 199										
FURNITURE AND FIXTURES										
19	FURNITURE AND FIXTURES	1/01/09		908			908	S/L	7	0
38	STOVETOP	2/20/02		778				S/L	7	0
41	BOOKCASES	1/01/99		811			811	S/L	9	0
49	TABLE/ CHAIRS	11/15/03		1,078			1,078	S/L	7	0
64	FURNITURE-PENNGROVE	3/15/04		1,335			1,335	S/L	5	0
65	FURNITURE-PENNGROVE CF	4/01/04		153			153	S/L	5	0
66	FURNITURE- S CRUZ	6/01/04		9,760			9,760	S/L	5	0
67	FURNITURE-PENNGROVE	7/01/04		14,208			14,208	S/L	5	0
77	FURNITURE-PENNGROVE CF	4/01/04		153			153	S/L	6	0
81	TABLES	8/25/08		1,516			1,516	S/L	7	0
91	OFFICE FURNITURE	3/14/14		1,471			805	S/L	7	210
92	OFFICE FURNITURE	5/14/14		1,560			818	S/L	7	223
93	OFFICE FURNITURE	10/21/14		249			158	S/L	5	50
94	OFFICE FURNITURE	1/30/14		1,403			784	S/L	7	200
105	OFFICE FURNITURE-BERKLEY	9/27/15		510			230	S/L	5	102
106	OFFICE FURNITURE-PENNGROV	9/03/15		4,874			2,275	S/L	5	975
111	FURNITURE-PENNGROVE	6/30/15		5,952			2,125	S/L	7	850
113	FURNITURE FIXTURES 2018	6/30/18		2,814				S/L	3	0
TOTAL FURNITURE AND FIXTURE				49,533		0	37,117			2,610
IMPROVEMENTS										
7	LH IMPROVEMENTS- PENNGROV	9/02/11		4,172			1,699	S/L	15	278
8	BERKELEY- BLDG REMODEL	5/05/11		524,484			218,201	S/L	15	34,966
9	ARCHITECT	1/17/11		7,035			2,987	S/L	15	469
10	ARCHITECT	2/10/11		8,734			3,688	S/L	15	582
11	ARCHITECT	2/24/11		18,656			7,883	S/L	15	1,244
12	ARCHITECT	7/19/11		5,729			2,359	S/L	15	382
15	LEASEHOLD IMP- BERKELEY	3/10/08		13,354			6,638	S/L	15	890
16	ARCHITECTURAL SERVICES	12/31/09		2,465			1,113	S/L	15	164
17	LEASEHOLD IMPROVEMENTS	1/01/09		2,018			963	S/L	15	135
24	TELEPHONE	2/16/10		380			380	S/L	7	0
27	TELEPHONE SYSTEM	3/26/10		860			860	S/L	7	0
30	TELEPHONE SYSTEM	4/07/10		1,751			1,751	S/L	7	0
33	ARCHITECT	10/31/10		108,633			46,237	S/L	15	7,242
34	BERKELEY-BLDG REMODEL	12/28/10		156,400			66,572	S/L	15	10,427

CLIENT 15220

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

94-2944848

10/17/19

03:28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
36	CARPETING	5/18/10		2,498			1,066	S/L	15	167
37	LH IMPROV-OFFICE	2/16/02		896			161	S/L	39	23
39	CONSTRUCTION COSTS	4/01/97		12,936			7,369	S/L	39	332
40	LH IMPROVEMENTS	12/13/99		3,391			3,391	S/L	10	0
45	SANTA CRUZ KITCHEN	7/08/01		3,431			3,431	S/L	11	0
46	SANTA CRUZ KITCHEN REMODE	9/02/02		1,072			1,072	S/L	11	0
48	LH IMPROVEMENTS	12/31/03		44,105			15,881	S/L	39	1,131
68	LH1-BERKELEY NC	3/10/04		14,182			5,018	S/L	39	364
69	LH1- BERKELEY CF	2/02/04		5,282			1,876	S/L	39	135
70	LH1-PENNGROVE NC	3/01/04		33,333			11,791	S/L	39	855
71	LH1-PENNGROVE CF	3/01/04		49,203			17,404	S/L	39	1,262
72	LH1-S CRUZ CF	6/24/04		29,183			10,131	S/L	39	748
73	LH1-PENNGROVE	3/01/04		46,194			16,333	S/L	39	1,184
83	BERKELEY BLDG REMODEL	1/27/12		10,300			2,030	S/L	30	343
88	PENGROVE NEW FLOOR	3/22/13		1,150			366	S/L	15	77
89	BERKLEY IMP. ACCOUSTICAL	7/09/13		5,177			1,553	S/L	15	345
90	BERKLEY IMP. YERBA BUENA	10/24/13		18,483			5,133	S/L	15	1,232
104	ELECTRICAL - BERKELEY	4/01/14		7,330			1,834	S/L	15	489
	TOTAL IMPROVEMENTS			1,142,817		0	467,171			65,466
MACHINERY AND EQUIPMENT										
1	OVEN	10/12/11		2,678			2,678	S/L	7	0
2	MYERS RESTURANT	1/04/11		35,000			35,000	S/L	7	0
3	PACIFIC SALES	1/26/11		808			805	S/L	7	3
4	CENTRAL RESTURANT SUPPLY	2/11/11		1,154			1,154	S/L	7	0
5	PACIFIC SALES	2/08/11		1,800			1,799	S/L	7	1
6	MYERS RESTURANT	4/11/11		23,792			23,792	S/L	7	0
13	NUTRITIONAL ANALYSIS MACH	4/26/07		2,819			2,819	S/L	7	0
14	TOSHIBA COPIER	4/23/07		1,807			1,807	S/L	5	0
18	EQUIPMENT	1/01/09		19,228			18,710	S/L	7	0
20	MYERS RESTURANT	10/23/09		1,250			1,250	S/L	7	0
21	EQUIPMENT/ MBA OF CA	10/26/09		1,827			1,827	S/L	7	0
22	COMPUTER	1/08/10		500			500	S/L	5	0
23	KITCHEN STOVE TOP	2/11/10		2,015			2,015	S/L	7	0
25	COMPUTER	3/03/10		580			580	S/L	5	0
26	TELEPHONE SYSTEM	3/12/10		1,963			1,963	S/L	7	0
28	COMPUTER	3/29/10		3,391			3,391	S/L	5	0
29	COMPUTER	4/06/10		598			598	S/L	5	0

CLIENT 15220

INSTITUTE FOR EDUCATIONAL THERAPY  
BAUMAN COLLEGE

94-2944848

10/17/19

03:28PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
31	LAPTOP COMPUTER	4/23/10		698			698	S/L	5	0
32	LAPTOP COMPUTER	5/10/10		627			627	S/L	5	0
35	KITCHEN EQUIPMENT 2010	7/15/10		1,250			1,250	S/L	7	0
42	COMPUTER	3/26/01		1,400			1,400	S/L	6	0
43	JUICER	8/13/01		1,998			1,998	S/L	10	0
44	COMPUTER	9/21/01		1,113			1,113	S/L	5	0
47	COMPUTER	7/02/02		1,183			1,183	S/L	11	0
50	COMPUTERS (2)	1/02/03		1,217			1,217	S/L	9	0
51	COPIER	2/03/03		413			413	S/L	9	0
52	COMPUTER	4/21/03		1,687			1,687	S/L	8	0
53	COPIER	5/13/03		979			979	S/L	8	0
54	COMPUTER	8/01/03		536			536	S/L	8	0
55	COMPUTER	10/01/03		599			599	S/L	7	0
56	REFRIGERATORS (2)	11/03/03		1,542			1,542	S/L	7	0
57	STOVE/ OVENS	11/03/03		4,302			4,302	S/L	7	0
58	STOVE/ BERKELY	12/31/03		1,618			1,618	S/L	7	0
59	EQUIPMENT-PENNGROVE	7/01/04		1,160			1,160	S/L	5	0
60	EQUIPMENT-PENNGROVE CF	7/01/04		6,281			6,281	S/L	5	0
61	DELL COMPUTER	10/18/04		485			485	S/L	5	0
62	EQUIPMENT-S CRUZ	7/01/04		6,921			6,921	S/L	5	0
63	EQUIPMENT-PENNGROVE	7/01/04		5,804			5,804	S/L	5	0
74	TOSHIBA COPIER	4/29/05		1,911			1,911	S/L	3	0
75	PENNGROVE CPU	12/17/05		559			559	S/L	3	0
76	EQUIPMENT	7/19/06		900			900	S/L	6	0
78	EQUIPMENT	12/13/06		1,416			1,048	S/L	20	71
79	COMPUTER SOFTWARE	5/28/10		577			464	S/L	3	0
80	MYERS RESTURANT	1/27/11		85,000			85,000	S/L	7	0
82	COPIER-TOSHIBA	10/26/09		1,827			1,784	S/L	7	0
84	TIMECLOCK PLUS SANTA CRUZ	10/07/13		1,056			1,056	S/L	3	0
85	TIMECLOCK PLUS PENNGROVE	10/07/13		1,056			1,056	S/L	3	0
86	TIMECLOCK PLUS BOULDER	10/07/13		1,056			1,056	S/L	3	0
87	TIMECLOCK PLUS BERKLEY	10/07/13		1,056			1,056	S/L	3	0
95	COMPUTER	1/03/14		611			611	S/L	3	0
96	TABLET	1/19/14		274			274	S/L	3	0
97	KEYBOARD	2/27/14		162			162	S/L	3	0
98	COMPUTER	2/27/14		562			562	S/L	3	0
99	DELL COMPUTERS	7/15/14		1,959			1,959	S/L	3	0
100	DELL COMPUTER	7/23/14		840			840	S/L	3	0
101	COMPUTERS	10/30/14		1,936			1,936	S/L	3	0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179/ SDA	PRIOR 179/ SDA/ DEPR.	METHOD	LIFE	CURRENT DEPR.
102	APPLE	8/02/14		976			976	S/L	3	0
103	LAPTOP	6/06/14		648			648	S/L	3	0
107	LECTURE CLASS COMPUTERS	9/17/15		1,972			1,478	S/L	3	494
108	BERKLEY CLASS COMPUTERS	5/27/15		6,036			5,198	S/L	3	838
109	BERKLEY COMPUTERS	11/22/15		4,224			2,933	S/L	3	1,291
110	BERKLEY EQUIPMENT	7/27/15		7,390			3,572	S/L	5	1,478
112	PENNGROVE COMPUTERS	6/30/15		11,459			9,550	S/L	3	1,909
114	EQUIPMENT 2018	6/30/18		3,524				S/L	3	0
TOTAL MACHINERY AND EQUIPME				282,010		0	269,090			6,085
TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>773,378</u>			<u>74,161</u>
GRAND TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>773,378</u>			<u>74,161</u>

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 199																
FURNITURE AND FIXTURES																
19	FURNITURE AND FIXTURES	1/01/09		908							908	908	S/L	7		0
38	STOVETOP	2/20/02		778							778		S/L	7		0
41	BOOKCASES	1/01/99		811							811	811	S/L	9		0
49	TABLE/ CHAIRS	11/15/03		1,078							1,078	1,078	S/L	7		0
64	FURNITURE-PENNGROVE	3/15/04		1,335							1,335	1,335	S/L	5		0
65	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	5		0
66	FURNITURE- S CRUZ	6/01/04		9,760							9,760	9,760	S/L	5		0
67	FURNITURE-PENNGROVE	7/01/04		14,208							14,208	14,208	S/L	5		0
77	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	6		0
81	TABLES	8/25/08		1,516							1,516	1,516	S/L	7		0
91	OFFICE FURNITURE	3/14/14		1,471							1,471	805	S/L	7		210
92	OFFICE FURNITURE	5/14/14		1,560							1,560	818	S/L	7		223
93	OFFICE FURNITURE	10/21/14		249							249	158	S/L	5		50
94	OFFICE FURNITURE	1/30/14		1,403							1,403	784	S/L	7		200
105	OFFICE FURNITURE-BERKLEY	9/27/15		510							510	230	S/L	5		102
106	OFFICE FURNITURE-PENNGROV	9/03/15		4,874							4,874	2,275	S/L	5		975
111	FURNITURE-PENNGROVE	6/30/15		5,952							5,952	2,125	S/L	7		850
113	FURNITURE FIXTURES 2018	6/30/18		2,814							2,814		S/L	3		0
TOTAL FURNITURE AND FIXTURE				49,533							49,533	37,117				2,610

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
7	LH IMPROVEMENTS- PENNGROV	9/02/11		4,172							4,172	1,699	S/L	15		278
8	BERKELEY- BLDG REMODEL	5/05/11		524,484							524,484	218,201	S/L	15		34,966
9	ARCHITECT	1/17/11		7,035							7,035	2,987	S/L	15		469
10	ARCHITECT	2/10/11		8,734							8,734	3,688	S/L	15		582
11	ARCHITECT	2/24/11		18,656							18,656	7,883	S/L	15		1,244
12	ARCHITECT	7/19/11		5,729							5,729	2,359	S/L	15		382
15	LEASEHOLD IMP- BERKELEY	3/10/08		13,354							13,354	6,638	S/L	15		890
16	ARCHITECTURAL SERVICES	12/31/09		2,465							2,465	1,113	S/L	15		164
17	LEASEHOLD IMPROVEMENTS	1/01/09		2,018							2,018	963	S/L	15		135
24	TELEPHONE	2/16/10		380							380	380	S/L	7		0
27	TELEPHONE SYSTEM	3/26/10		860							860	860	S/L	7		0
30	TELEPHONE SYSTEM	4/07/10		1,751							1,751	1,751	S/L	7		0
33	ARCHITECT	10/31/10		108,633							108,633	46,237	S/L	15		7,242
34	BERKELEY-BLDG REMODEL	12/28/10		156,400							156,400	66,572	S/L	15		10,427
36	CARPETING	5/18/10		2,498							2,498	1,066	S/L	15		167
37	LH IMPROV-OFFICE	2/16/02		896							896	161	S/L	39		23
39	CONSTRUCTION COSTS	4/01/97		12,936							12,936	7,369	S/L	39		332
40	LH IMPROVEMENTS	12/13/99		3,391							3,391	3,391	S/L	10		0
45	SANTA CRUZ KITCHEN	7/08/01		3,431							3,431	3,431	S/L	11		0
46	SANTA CRUZ KITCHEN REMODE	9/02/02		1,072							1,072	1,072	S/L	11		0
48	LH IMPROVEMENTS	12/31/03		44,105							44,105	15,881	S/L	39		1,131
68	LH1-BERKELEY NC	3/10/04		14,182							14,182	5,018	S/L	39		364
69	LH1- BERKELEY CF	2/02/04		5,282							5,282	1,876	S/L	39		135
70	LH1-PENNGROVE NC	3/01/04		33,333							33,333	11,791	S/L	39		855
71	LH1-PENNGROVE CF	3/01/04		49,203							49,203	17,404	S/L	39		1,262
72	LH1-S CRUZ CF	6/24/04		29,183							29,183	10,131	S/L	39		748
73	LH1-PENNGROVE	3/01/04		46,194							46,194	16,333	S/L	39		1,184

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
83	BERKELEY BLDG REMODEL	1/27/12		10,300							10,300	2,030	S/L	30		343
88	PENGROVE NEW FLOOR	3/22/13		1,150							1,150	366	S/L	15		77
89	BERKLEY IMP. ACCOUSTICAL	7/09/13		5,177							5,177	1,553	S/L	15		345
90	BERKLEY IMP. YERBA BUENA	10/24/13		18,483							18,483	5,133	S/L	15		1,232
104	ELECTRICAL - BERKELEY	4/01/14		7,330							7,330	1,834	S/L	15		489
TOTAL IMPROVEMENTS				1,142,817		0	0	0	0	0	1,142,817	467,171				65,466
MACHINERY AND EQUIPMENT																
1	OVEN	10/12/11		2,678							2,678	2,678	S/L	7		0
2	MYERS RESTURANT	1/04/11		35,000							35,000	35,000	S/L	7		0
3	PACIFIC SALES	1/26/11		808							808	805	S/L	7		3
4	CENTRAL RESTURANT SUPPLY	2/11/11		1,154							1,154	1,154	S/L	7		0
5	PACIFIC SALES	2/08/11		1,800							1,800	1,799	S/L	7		1
6	MYERS RESTURANT	4/11/11		23,792							23,792	23,792	S/L	7		0
13	NUTRITIONAL ANALYSIS MACH	4/26/07		2,819							2,819	2,819	S/L	7		0
14	TOSHIBA COPIER	4/23/07		1,807							1,807	1,807	S/L	5		0
18	EQUIPMENT	1/01/09		19,228							19,228	18,710	S/L	7		0
20	MYERS RESTURANT	10/23/09		1,250							1,250	1,250	S/L	7		0
21	EQUIPMENT/ MBA OF CA	10/26/09		1,827							1,827	1,827	S/L	7		0
22	COMPUTER	1/08/10		500							500	500	S/L	5		0
23	KITCHEN STOVE TOP	2/11/10		2,015							2,015	2,015	S/L	7		0
25	COMPUTER	3/03/10		580							580	580	S/L	5		0
26	TELEPHONE SYSTEM	3/12/10		1,963							1,963	1,963	S/L	7		0
28	COMPUTER	3/29/10		3,391							3,391	3,391	S/L	5		0
29	COMPUTER	4/06/10		598							598	598	S/L	5		0
31	LAPTOP COMPUTER	4/23/10		698							698	698	S/L	5		0

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32	LAPTOP COMPUTER	5/10/10		627							627	627	S/L	5		0
35	KITCHEN EQUIPMENT 2010	7/15/10		1,250							1,250	1,250	S/L	7		0
42	COMPUTER	3/26/01		1,400							1,400	1,400	S/L	6		0
43	JUICER	8/13/01		1,998							1,998	1,998	S/L	10		0
44	COMPUTER	9/21/01		1,113							1,113	1,113	S/L	5		0
47	COMPUTER	7/02/02		1,183							1,183	1,183	S/L	11		0
50	COMPUTERS (2)	1/02/03		1,217							1,217	1,217	S/L	9		0
51	COPIER	2/03/03		413							413	413	S/L	9		0
52	COMPUTER	4/21/03		1,687							1,687	1,687	S/L	8		0
53	COPIER	5/13/03		979							979	979	S/L	8		0
54	COMPUTER	8/01/03		536							536	536	S/L	8		0
55	COMPUTER	10/01/03		599							599	599	S/L	7		0
56	REFRIGERATORS (2)	11/03/03		1,542							1,542	1,542	S/L	7		0
57	STOVE/ OVENS	11/03/03		4,302							4,302	4,302	S/L	7		0
58	STOVE/ BERKELY	12/31/03		1,618							1,618	1,618	S/L	7		0
59	EQUIPMENT-PENNGROVE	7/01/04		1,160							1,160	1,160	S/L	5		0
60	EQUIPMENT-PENNGROVE CF	7/01/04		6,281							6,281	6,281	S/L	5		0
61	DELL COMPUTER	10/18/04		485							485	485	S/L	5		0
62	EQUIPMENT-S CRUZ	7/01/04		6,921							6,921	6,921	S/L	5		0
63	EQUIPMENT-PENNGROVE	7/01/04		5,804							5,804	5,804	S/L	5		0
74	TOSHIBA COPIER	4/29/05		1,911							1,911	1,911	S/L	3		0
75	PENNGROVE CPU	12/17/05		559							559	559	S/L	3		0
76	EQUIPMENT	7/19/06		900							900	900	S/L	6		0
78	EQUIPMENT	12/13/06		1,416							1,416	1,048	S/L	20		71
79	COMPUTER SOFTWARE	5/28/10		577							577	464	S/L	3		0
80	MYERS RESTURANT	1/27/11		85,000							85,000	85,000	S/L	7		0
82	COPIER-TOSHIBA	10/26/09		1,827							1,827	1,784	S/L	7		0

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84	TIMECLOCK PLUS SANTA CRUZ	10/07/13		1,056							1,056	1,056	S/L	3		0
85	TIMECLOCK PLUS PENNGROVE	10/07/13		1,056							1,056	1,056	S/L	3		0
86	TIMECLOCK PLUS BOULDER	10/07/13		1,056							1,056	1,056	S/L	3		0
87	TIMECLOCK PLUS BERKLEY	10/07/13		1,056							1,056	1,056	S/L	3		0
95	COMPUTER	1/03/14		611							611	611	S/L	3		0
96	TABLET	1/19/14		274							274	274	S/L	3		0
97	KEYBOARD	2/27/14		162							162	162	S/L	3		0
98	COMPUTER	2/27/14		562							562	562	S/L	3		0
99	DELL COMPUTERS	7/15/14		1,959							1,959	1,959	S/L	3		0
100	DELL COMPUTER	7/23/14		840							840	840	S/L	3		0
101	COMPUTERS	10/30/14		1,936							1,936	1,936	S/L	3		0
102	APPLE	8/02/14		976							976	976	S/L	3		0
103	LAPTOP	6/06/14		648							648	648	S/L	3		0
107	LECTURE CLASS COMPUTERS	9/17/15		1,972							1,972	1,478	S/L	3		494
108	BERKLEY CLASS COMPUTERS	5/27/15		6,036							6,036	5,198	S/L	3		838
109	BERKLEY COMPUTERS	11/22/15		4,224							4,224	2,933	S/L	3		1,291
110	BERKLEY EQUIPMENT	7/27/15		7,390							7,390	3,572	S/L	5		1,478
112	PENNGROVE COMPUTERS	6/30/15		11,459							11,459	9,550	S/L	3		1,909
114	EQUIPMENT 2018	6/30/18		3,524							3,524		S/L	3		0
TOTAL MACHINERY AND EQUIPME				282,010		0	0	0	0	0	282,010	269,090				6,085
TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>773,378</u>				<u>74,161</u>
GRAND TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>773,378</u>				<u>74,161</u>

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FORM 199																	
FURNITURE AND FIXTURES																	
19	FURNITURE AND FIXTURES	1/01/09		908							908	908	S/L	7		0	
38	STOVETOP	2/20/02		778							778		S/L	7		0	
41	BOOKCASES	1/01/99		811							811	811	S/L	9		0	
49	TABLE/ CHAIRS	11/15/03		1,078							1,078	1,078	S/L	7		0	
64	FURNITURE-PENNGROVE	3/15/04		1,335							1,335	1,335	S/L	5		0	
65	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	5		0	
66	FURNITURE- S CRUZ	6/01/04		9,760							9,760	9,760	S/L	5		0	
67	FURNITURE-PENNGROVE	7/01/04		14,208							14,208	14,208	S/L	5		0	
77	FURNITURE-PENNGROVE CF	4/01/04		153							153	153	S/L	6		0	
81	TABLES	8/25/08		1,516							1,516	1,516	S/L	7		0	
91	OFFICE FURNITURE	3/14/14		1,471							1,471	1,015	S/L	7		210	
92	OFFICE FURNITURE	5/14/14		1,560							1,560	1,041	S/L	7		223	
93	OFFICE FURNITURE	10/21/14		249							249	208	S/L	5		41	
94	OFFICE FURNITURE	1/30/14		1,403							1,403	984	S/L	7		200	
105	OFFICE FURNITURE-BERKLEY	9/27/15		510							510	332	S/L	5		102	
106	OFFICE FURNITURE-PENNGROV	9/03/15		4,874							4,874	3,250	S/L	5		975	
111	FURNITURE-PENNGROVE	6/30/15		5,952							5,952	2,975	S/L	7		850	
113	FURNITURE FIXTURES 2018	6/30/18		2,814							2,814		S/L	3		938	
TOTAL FURNITURE AND FIXTURE				49,533				0	0	0	0	0	49,533	39,727			3,539

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7	LH IMPROVEMENTS- PENNGROV	9/02/11		4,172							4,172	1,977	S/L	15		278
8	BERKELEY- BLDG REMODEL	5/05/11		524,484							524,484	253,167	S/L	15		34,966
9	ARCHITECT	1/17/11		7,035							7,035	3,456	S/L	15		469
10	ARCHITECT	2/10/11		8,734							8,734	4,270	S/L	15		582
11	ARCHITECT	2/24/11		18,656							18,656	9,127	S/L	15		1,244
12	ARCHITECT	7/19/11		5,729							5,729	2,741	S/L	15		382
15	LEASEHOLD IMP- BERKELEY	3/10/08		13,354							13,354	7,528	S/L	15		890
16	ARCHITECTURAL SERVICES	12/31/09		2,465							2,465	1,277	S/L	15		164
17	LEASEHOLD IMPROVEMENTS	1/01/09		2,018							2,018	1,098	S/L	15		135
24	TELEPHONE	2/16/10		380							380	380	S/L	7		0
27	TELEPHONE SYSTEM	3/26/10		860							860	860	S/L	7		0
30	TELEPHONE SYSTEM	4/07/10		1,751							1,751	1,751	S/L	7		0
33	ARCHITECT	10/31/10		108,633							108,633	53,479	S/L	15		7,242
34	BERKELEY-BLDG REMODEL	12/28/10		156,400							156,400	76,999	S/L	15		10,427
36	CARPETING	5/18/10		2,498							2,498	1,233	S/L	15		167
37	LH IMPROV-OFFICE	2/16/02		896							896	184	S/L	39		23
39	CONSTRUCTION COSTS	4/01/97		12,936							12,936	7,701	S/L	39		332
40	LH IMPROVEMENTS	12/13/99		3,391							3,391	3,391	S/L	10		0
45	SANTA CRUZ KITCHEN	7/08/01		3,431							3,431	3,431	S/L	11		0
46	SANTA CRUZ KITCHEN REMODE	9/02/02		1,072							1,072	1,072	S/L	11		0
48	LH IMPROVEMENTS	12/31/03		44,105							44,105	17,012	S/L	39		1,131
68	LH1-BERKELEY NC	3/10/04		14,182							14,182	5,382	S/L	39		364
69	LH1- BERKELEY CF	2/02/04		5,282							5,282	2,011	S/L	39		135
70	LH1-PENNGROVE NC	3/01/04		33,333							33,333	12,646	S/L	39		855
71	LH1-PENNGROVE CF	3/01/04		49,203							49,203	18,666	S/L	39		1,262
72	LH1-S CRUZ CF	6/24/04		29,183							29,183	10,879	S/L	39		748
73	LH1-PENNGROVE	3/01/04		46,194							46,194	17,517	S/L	39		1,184

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
83	BERKELEY BLDG REMODEL	1/27/12		10,300							10,300	2,373	S/L	30		343
88	PENGROVE NEW FLOOR	3/22/13		1,150							1,150	443	S/L	15		77
89	BERKLEY IMP. ACCOUSTICAL	7/09/13		5,177							5,177	1,898	S/L	15		345
90	BERKLEY IMP. YERBA BUENA	10/24/13		18,483							18,483	6,365	S/L	15		1,232
104	ELECTRICAL - BERKELEY	4/01/14		7,330							7,330	2,323	S/L	15		489
TOTAL IMPROVEMENTS				1,142,817		0	0	0	0	0	1,142,817	532,637				65,466
MACHINERY AND EQUIPMENT																
1	OVEN	10/12/11		2,678							2,678	2,678	S/L	7		0
2	MYERS RESTURANT	1/04/11		35,000							35,000	35,000	S/L	7		0
3	PACIFIC SALES	1/26/11		808							808	808	S/L	7		0
4	CENTRAL RESTURANT SUPPLY	2/11/11		1,154							1,154	1,154	S/L	7		0
5	PACIFIC SALES	2/08/11		1,800							1,800	1,800	S/L	7		0
6	MYERS RESTURANT	4/11/11		23,792							23,792	23,792	S/L	7		0
13	NUTRITIONAL ANALYSIS MACH	4/26/07		2,819							2,819	2,819	S/L	7		0
14	TOSHIBA COPIER	4/23/07		1,807							1,807	1,807	S/L	5		0
18	EQUIPMENT	1/01/09		19,228							19,228	18,710	S/L	7		0
20	MYERS RESTURANT	10/23/09		1,250							1,250	1,250	S/L	7		0
21	EQUIPMENT/ MBA OF CA	10/26/09		1,827							1,827	1,827	S/L	7		0
22	COMPUTER	1/08/10		500							500	500	S/L	5		0
23	KITCHEN STOVE TOP	2/11/10		2,015							2,015	2,015	S/L	7		0
25	COMPUTER	3/03/10		580							580	580	S/L	5		0
26	TELEPHONE SYSTEM	3/12/10		1,963							1,963	1,963	S/L	7		0
28	COMPUTER	3/29/10		3,391							3,391	3,391	S/L	5		0
29	COMPUTER	4/06/10		598							598	598	S/L	5		0
31	LAPTOP COMPUTER	4/23/10		698							698	698	S/L	5		0

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32	LAPTOP COMPUTER	5/10/10		627							627	627	S/L	5		0
35	KITCHEN EQUIPMENT 2010	7/15/10		1,250							1,250	1,250	S/L	7		0
42	COMPUTER	3/26/01		1,400							1,400	1,400	S/L	6		0
43	JUICER	8/13/01		1,998							1,998	1,998	S/L	10		0
44	COMPUTER	9/21/01		1,113							1,113	1,113	S/L	5		0
47	COMPUTER	7/02/02		1,183							1,183	1,183	S/L	11		0
50	COMPUTERS (2)	1/02/03		1,217							1,217	1,217	S/L	9		0
51	COPIER	2/03/03		413							413	413	S/L	9		0
52	COMPUTER	4/21/03		1,687							1,687	1,687	S/L	8		0
53	COPIER	5/13/03		979							979	979	S/L	8		0
54	COMPUTER	8/01/03		536							536	536	S/L	8		0
55	COMPUTER	10/01/03		599							599	599	S/L	7		0
56	REFRIGERATORS (2)	11/03/03		1,542							1,542	1,542	S/L	7		0
57	STOVE/ OVENS	11/03/03		4,302							4,302	4,302	S/L	7		0
58	STOVE/ BERKELY	12/31/03		1,618							1,618	1,618	S/L	7		0
59	EQUIPMENT-PENNGROVE	7/01/04		1,160							1,160	1,160	S/L	5		0
60	EQUIPMENT-PENNGROVE CF	7/01/04		6,281							6,281	6,281	S/L	5		0
61	DELL COMPUTER	10/18/04		485							485	485	S/L	5		0
62	EQUIPMENT-S CRUZ	7/01/04		6,921							6,921	6,921	S/L	5		0
63	EQUIPMENT-PENNGROVE	7/01/04		5,804							5,804	5,804	S/L	5		0
74	TOSHIBA COPIER	4/29/05		1,911							1,911	1,911	S/L	3		0
75	PENNGROVE CPU	12/17/05		559							559	559	S/L	3		0
76	EQUIPMENT	7/19/06		900							900	900	S/L	6		0
78	EQUIPMENT	12/13/06		1,416							1,416	1,119	S/L	20		71
79	COMPUTER SOFTWARE	5/28/10		577							577	464	S/L	3		0
80	MYERS RESTURANT	1/27/11		85,000							85,000	85,000	S/L	7		0
82	COPIER-TOSHIBA	10/26/09		1,827							1,827	1,784	S/L	7		0

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84	TIMECLOCK PLUS SANTA CRUZ	10/07/13		1,056							1,056	1,056	S/L	3		0
85	TIMECLOCK PLUS PENNGROVE	10/07/13		1,056							1,056	1,056	S/L	3		0
86	TIMECLOCK PLUS BOULDER	10/07/13		1,056							1,056	1,056	S/L	3		0
87	TIMECLOCK PLUS BERKLEY	10/07/13		1,056							1,056	1,056	S/L	3		0
95	COMPUTER	1/03/14		611							611	611	S/L	3		0
96	TABLET	1/19/14		274							274	274	S/L	3		0
97	KEYBOARD	2/27/14		162							162	162	S/L	3		0
98	COMPUTER	2/27/14		562							562	562	S/L	3		0
99	DELL COMPUTERS	7/15/14		1,959							1,959	1,959	S/L	3		0
100	DELL COMPUTER	7/23/14		840							840	840	S/L	3		0
101	COMPUTERS	10/30/14		1,936							1,936	1,936	S/L	3		0
102	APPLE	8/02/14		976							976	976	S/L	3		0
103	LAPTOP	6/06/14		648							648	648	S/L	3		0
107	LECTURE CLASS COMPUTERS	9/17/15		1,972							1,972	1,972	S/L	3		0
108	BERKLEY CLASS COMPUTERS	5/27/15		6,036							6,036	6,036	S/L	3		0
109	BERKLEY COMPUTERS	11/22/15		4,224							4,224	4,224	S/L	3		0
110	BERKLEY EQUIPMENT	7/27/15		7,390							7,390	5,050	S/L	5		1,478
112	PENNGROVE COMPUTERS	6/30/15		11,459							11,459	11,459	S/L	3		0
114	EQUIPMENT 2018	6/30/18		3,524							3,524		S/L	3		1,175
TOTAL MACHINERY AND EQUIPME				282,010		0	0	0	0	0	282,010	275,175				2,724
TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>847,539</u>				<u>71,729</u>
GRAND TOTAL DEPRECIATION				<u>1,474,360</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,474,360</u>	<u>847,539</u>				<u>71,729</u>