

# TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING  
DECEMBER 31, 2018

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**PREPARED FOR:**

MULTIPLE SCLEROSIS FOUNDATION, INC.  
6520 NORTH ANDREWS AVENUE  
FT. LAUDERDALE, FL 33309

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**PREPARED BY:**

CBIZ MHM OF FLORIDA, LLC  
2255 GLADES ROAD SUITE 321A  
BOCA RATON, FL 33431

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**TO BE SIGNED AND DATED BY:**

NOT APPLICABLE

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**AMOUNT OF TAX:**

TOTAL TAX	\$	10
LESS: PAYMENTS AND CREDITS	\$	10
PLUS: OTHER AMOUNT	\$	0
PLUS: INTEREST AND PENALTIES	\$	0
NO PAYMENT IS REQUIRED	\$	

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**OVERPAYMENT:**

CREDITED TO YOUR ESTIMATED TAX	\$	0
OTHER AMOUNT	\$	0
REFUNDED TO YOU	\$	0

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**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

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**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE FTB, PLEASE CONTACT OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE FTB. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

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**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

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**SPECIAL INSTRUCTIONS:**

TAXABLE YEAR  
**2018**

**California e-file Return Authorization for Exempt Organizations**

FORM  
**8453-EO**

Exempt Organization name <b>MULTIPLE SCLEROSIS FOUNDATION, INC.</b>	Identifying number <b>59-2792934</b>
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**Part I Electronic Return Information** (whole dollars only)

1 Total gross receipts (Form 199, line 4) .....	1	<b>10,282,938</b>
2 Total gross income (Form 199, line 8) .....	2	<b>9,063,498</b>
3 Total expenses and disbursements (Form 199, line 9) .....	3	<b>7,580,906</b>

**Part II Settle Your Account Electronically for Taxable Year 2018**

4 <input type="checkbox"/> Electronic funds withdrawal	4a Amount	4b Withdrawal date (mm/dd/yyyy)
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**Part III Banking Information** (Have you verified the exempt organization's banking information?)

5 Routing number _____	7 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
6 Account number _____	

**Part IV Declaration of Officer**

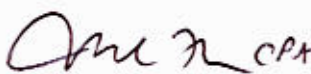
I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2018 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here	 Signature of officer	 Date	 EXECUTIVE DIRECTOR Title
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**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.**

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	 ERO's signature	Date <b>7/8/19</b>	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <b>P01243324</b>
	Firm's name (or yours if self-employed) and address <b>CBIZ MHM OF FLORIDA, LLC</b> <b>2255 GLADES ROAD SUITE 321A</b> <b>BOCA RATON, FL</b>				FEIN <b>34-1900735</b> ZIP code <b>33431</b>

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN _____
	Firm's name (or yours if self-employed) and address _____			FEIN _____ ZIP code _____

# California Exempt Organization Annual Information Return

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

Corporation/Organization name: **MULTIPLE SCLEROSIS FOUNDATION, INC.**

California corporation number: **1847416**

Additional information. See instructions.

FEIN: **59-2792934**

Street address (suite or room): **6520 NORTH ANDREWS AVENUE**

City: **FT. LAUDERDALE** State: **FL** ZIP code: **33309**

Foreign country name: \_\_\_\_\_ Foreign province/state/country: \_\_\_\_\_ Foreign postal code: \_\_\_\_\_

**A** First Return  Yes  No

**B** Amended Return  Yes  No

**C** IRC Section 4947(a)(1) trust  Yes  No

**D** Final Information Return?  Dissolved  Surrendered (Withdrawn)  Merged/Reorganized

Enter date: (mm/dd/yyyy) \_\_\_\_\_

**E** Check accounting method: (1)  Cash (2)  Accrual (3)  Other

**F** Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990) (4)  Other 990 series

**G** Is this a group filing? See instructions  Yes  No

**H** Is this organization in a group exemption? If "Yes," what is the parent's name?  Yes  No

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions  Yes  No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No

**K** Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_  Yes  No

**L** If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required

**M** Is the organization a Limited Liability Company?  Yes  No

**N** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No

**P** Is federal Form 1023/1024 pending? Date filed with IRS \_\_\_\_\_  Yes  No

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	1,440,810	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	3	8,842,128	00
	4	Cost of goods sold	4	10,282,938	00
	5	Cost or other basis, and sales expenses of assets sold	5		00
	6	Total costs. Add line 5 and line 6	6	1,219,440	00
	7	Total gross income. Subtract line 7 from line 4	7	1,219,440	00
	8	Total gross income. Subtract line 7 from line 4	8	9,063,498	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	7,580,906	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	1,482,592	00
Filing Fee	11	Total payments AMT PAID WITH FM 3539:	11	10	00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13	10	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Filing fee \$10 or \$25. See General Information F	15	10	00
	16	Penalties and Interest. See General Information J	16		00
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: *Adrian Lopez* Title: **EXECUTIVE DIRE** Date: **7/10/18** Telephone: \_\_\_\_\_

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:

**Paid Preparer's Use Only**

Firm's name (or yours, if self-employed) and address: **CBIZ MHM OF FLORIDA, LLC**  
**2255 GLADES ROAD SUITE 321A**  
**BOCA RATON, FL 33431**

PTIN: **P01243324**

Firm's FEIN: **34-1900735**

Telephone: **561-994-5050**

May the FTB discuss this return with the preparer shown above? See instructions  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.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1		00	
	2	Interest	2	7,414	00	
	3	Dividends	3	46,101	00	
	4	Gross rents	4		00	
	5	Gross royalties	5		00	
	6	Gross amount received from sale of assets (See Instructions) <b>STATEMENT 2</b>	6	1,387,295	00	
	7	Other income	7		00	
	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	1,440,810	00	
	9	Contributions, gifts, grants, and similar amounts paid <b>STATEMENT 3</b>	9	1,053,454	00	
	10	Disbursements to or for members	10		00	
	11	Compensation of officers, directors, and trustees <b>SEE STATEMENT 4</b>	11	291,528	00	
	12	Other salaries and wages	12	3,610,832	00	
	Expenses and Disbursements	13	Interest	13		00
		14	Taxes	14		00
		15	Rents	15	456,864	00
		16	Depreciation and depletion (See instructions)	16	56,799	00
		17	Other Expenses and Disbursements <b>SEE STATEMENT 5</b>	17	2,111,429	00
		18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	7,580,906	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		1,893,031		2,997,064
2	Net accounts receivable		424,661		526,997
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments <b>STMT 6</b>		3,141,468		3,072,371
10	a Depreciable assets	968,605		1,007,691	
	b Less accumulated depreciation	( 836,468 )	132,137	( 893,267 )	114,424
11	Land				
12	Other assets <b>STMT 7</b>		901,516		785,157
13	<b>Total assets</b>		6,492,813		7,496,013
<b>Liabilities and net worth</b>					
14	Accounts payable		266,832		164,213
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities <b>STMT 8</b>		79,784		71,027
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		6,146,197		7,260,773
22	<b>Total liabilities and net worth</b>		6,492,813		7,496,013

Schedule M-1 Reconciliation of income per books with income per return					
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	• 1,114,576	7	Income recorded on books this year not included in this return <b>STMT 9</b>	• -368,016
2	Federal income tax	•	8	Deductions in this return not charged against book income this year	•
3	Excess of capital losses over capital gains	•	9	Total. Add line 7 and line 8	• -368,016
4	Income not recorded on books this year	•	10	Net income per return.	
5	Expenses recorded on books this year not deducted in this return	•		Subtract line 9 from line 6	• 1,482,592
6	Total. Add line 1 through line 5	• 1,114,576			

CA 199 CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
E/O JANE H LUDICK C/O JOHN M JOLLEY	23-B SHELTER COVE LANE HILTON HEAD ISLAND, SC 29928	10/31/18	208,643.
TOTAL INCLUDED ON LINE 3			208,643.

CA 199 GROSS AMOUNT FROM SALE OF ASSETS STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
			PURCHASED	
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
	1,219,440.	0.	0.	1,387,295.
TOTAL TO FORM 199, PAGE 2, LN 6	1,219,440.	0.	0.	1,387,295.

CA 199

CASH CONTRIBUTIONS, GIFTS, GRANTS  
AND SIMILAR AMOUNTS PAID

STATEMENT 3

ACTIVITY CLASSIFICATION: GRANTS AND ASSISTANCE TO INDIVIDUALS

DONEES NAME	DONEES ADDRESS	RELATIONSHIP	AMOUNT
SEE FEDERAL SCHEDULE I ATTACHED	6520 NORTH ANDREWS AVENUE - FT. LAUDERDALE, FL 33309	NONE	1,053,454.

TOTAL FOR THIS ACTIVITY 1,053,454.

TOTAL INCLUDED ON FORM 199, PART II, LINE 9 1,053,454.

CA 199                      COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES                      STATEMENT 4

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
ERIC SCHENCK 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	PRESIDENT - DIRECTOR 5.00	0.
CHARLES EADER 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	VP & TREASURER - DIRECTOR 5.00	0.
JOHN BLACKSTOCK 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	SECRETARY - DIRECTOR 5.00	0.
GREGORY STEIN 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	DIRECTOR 5.00	0.
WILLIAM SHEEHAN 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	DIRECTOR 5.00	0.
G. MARK SHALLOWAY 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	DIRECTOR 5.00	0.
ELAINE LAFLAMME 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	DIRECTOR 5.00	0.
JULES KUPERBERG 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	CO-EXECUTIVE DIRECTOR 40.00	145,764.
ALAN SEGALOFF 6520 NORTH ANDREWS AVENUE FT. LAUDERDALE, FL 33309	EXECUTIVE DIRECTOR 40.00	145,764.
TOTAL TO FORM 199, PART II, LINE 11		291,528.

CA 199	OTHER EXPENSES	STATEMENT 5
DESCRIPTION		AMOUNT
PRINTING & POSTAGE		684,298.
AWARENESS AND EDUCATION		460,696.
MISCELLANEOUS		87,097.
BANK CHARGES		37,656.
REPAIRS AND MAINTENANCE		35,091.
FEDERAL & STATE FEES		5,019.
LEGAL FEES		83,697.
ACCOUNTING FEES		29,323.
PROFESSIONAL FUNDRAISING FEES		106,734.
OTHER PROFESSIONAL FEES		420,044.
ADVERTISING AND PROMOTION		11,721.
OFFICE EXPENSES		121,785.
TRAVEL		1,084.
INSURANCE		27,184.
TOTAL TO FORM 199, PART II, LINE 17		2,111,429.

CA 199	OTHER INVESTMENTS	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
LAND & DONATED TIME SHARE	4,805.	4,805.
EQUITY SECURITIES	1,467,973.	1,181,869.
BONDS	1,668,690.	1,885,697.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	3,141,468.	3,072,371.

CA 199	OTHER ASSETS	STATEMENT 7
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PREPAID EXPENSES AND DEFERRED CHARGES	78,119.	51,438.
SECURITY DEPOSITS	15,000.	15,000.
BENEFICIAL INTERESTS IN PERPETUAL TRUSTS	808,397.	718,719.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	901,516.	785,157.



CA 199	OTHER LIABILITIES	STATEMENT 8
DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED RENT EXPENSE	79,784.	71,027.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	79,784.	71,027.

CA 199	INCOME RECORDED ON BOOKS THIS YEAR NOT INCLUDED IN THIS RETURN	STATEMENT 9
DESCRIPTION		AMOUNT
NET UNREALIZED GAIN (LOSS) ON INVESTMENTS		-368,016.
TOTAL TO FORM 199, SCHEDULE M-1, LINE 7		-368,016.

CA 199	FUND BALANCES	STATEMENT 10
DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS	5,309,044.	6,497,054.
TEMPORARILY RESTRICTED ASSETS	28,756.	0.
PERMANENTLY RESTRICTED ASSETS	808,397.	763,719.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	6,146,197.	7,260,773.