

TYLER COLLIER ASSOCIATES LLC
100 Ross St., Ste 110
Pittsburgh, PA 15219
412-471-7060

September 26, 2024

CONFIDENTIAL

FIRST STEP RECOVERY HOMES, INC.
336 PENNY STREET
MCKEESPORT, PA 15132

Dear KEITH GILES AND BOARD OF DIRECTORS:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

TYLER COLLIER ASSOCIATES LLC

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 11/01, 2022, and ending 10/31, 2023

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

2022

Department of the Treasury
Internal Revenue Service

Name of filer

FIRST STEP RECOVERY HOMES, INC.

EIN or SSN

25-1718347

Name and title of officer or person subject to tax **KEITH GILES**
Executive Director

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

<input checked="" type="checkbox"/> 1a Form 990 check here	<input type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>515,020</u>
<input type="checkbox"/> 2a Form 990-EZ check here	<input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2b	
<input type="checkbox"/> 3a Form 1120-POL check here	<input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3b	
<input type="checkbox"/> 4a Form 990-PF check here	<input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
<input type="checkbox"/> 5a Form 8868 check here	<input type="checkbox"/> b Balance due (Form 8868, line 3c)	5b	
<input type="checkbox"/> 6a Form 990-T check here	<input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6b	
<input type="checkbox"/> 7a Form 4720 check here	<input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7b	
<input type="checkbox"/> 8a Form 5227 check here	<input type="checkbox"/> b FMV of assets at end of tax year (Form 5227, Item D)	8b	
<input type="checkbox"/> 9a Form 5330 check here	<input type="checkbox"/> b Tax due (Form 5330, Part II, line 19)	9b	
<input type="checkbox"/> 10a Form 8038-CP check here	<input type="checkbox"/> b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize TYLER COLLIER ASSOCIATES LLC to enter my PIN 56897 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Keith Giles

Date 09/16/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

25552915219

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Delbert D. Tyler, CPA

Date 09/16/24

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2022)

Form **990**

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

OMB No. 1545-0047

2022
Open to Public Inspection

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 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning 11/01/22, and ending 10/31/23

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **FIRST STEP RECOVERY HOMES, INC.**
 Doing business as: _____
 Number and street (or P.O. box if mail is not delivered to street address): **336 PENNY STREET**
 Room/suite: _____
 City or town, state or province, country, and ZIP or foreign postal code: **MCKEESPORT PA 15132**

D Employer identification number: **25-1718347**

E Telephone number: **412-673-2113**

G Gross receipts: **515,020**

F Name and address of principal officer:
KEITH GILES
409 CATHERINE STREET
DUQUESNE PA 15110

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **www.firststeprecoveryhomes.com**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1994** **M** State of legal domicile: **PA**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	17
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 456,898	Current Year 328,643
	9 Program service revenue (Part VIII, line 2g)	22,833	17,868
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	151	168,509
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	479,882	515,020
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	250,075	270,936
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) 5,250		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	210,266	200,360	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	460,341	471,296	
19 Revenue less expenses. Subtract line 18 from line 12	19,541	43,724	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 204,357	End of Year 203,699
	21 Total liabilities (Part X, line 26)	145,630	101,266
	22 Net assets or fund balances. Subtract line 21 from line 20	58,727	102,433

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.

Sign Here Signature of officer: **KEITH GILES** *Keith Giles* **Executive Director** Date: **9/16/2024**

Paid Preparer Use Only Print/Type preparer's name: **Delbert D. Tyler, CPA** Preparer's signature: **Delbert D. Tyler, CPA** Date: **09/26/24** Check if self-employed PTIN: _____

Firm's name: **TYLER COLLIER ASSOCIATES LLC** Firm's EIN: _____
 Firm's address: **100 Ross St., Ste 110 Pittsburgh, PA 15219** Phone no.: **412-471-7060**

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

1 Briefly describe the organization's mission:

See Schedule O

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 No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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 \$ **162,633** including grants of\$) (Revenue \$)

1. Substance Abuse & Reintegration

This program provides men with substance abuse issues and men recently released from correctional facilities with subsidized housing and assists with emergency nutritional meals, case management, life skills training and extensive outreach services to aid in their reintegration back into society as productive citizens. Recovery counseling, domestic violence prevention techniques, family reunification facilitation, and spiritual enrichment are also vital components of these program services. Length of stay is up to 12 months.

4b (Code:) (Expenses \$ **162,632** including grants of\$) (Revenue \$)

2. Bridge Housing

Housing for recovering adult males which includes supportive services up to one year, including case management, outreach and advocacy, 12-step recovery meetings and support groups and life skills.

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

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses **325,265**