

# Exempt Organization Business Income Tax Return

## (and proxy tax under section 6033(e))

OMB No. 1545-0047

# 2019

For calendar year 2019 or other tax year beginning JUL 1, 2019, and ending JUN 30, 2020

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

<b>A</b> Check box if address changed	<b>Print or Type</b>	Name of organization (Check box if name changed and see instructions.) UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.	<b>D</b> Employer identification number (Employees' trust, see instructions.) 51-0172429
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)		Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST 59TH STREET	<b>E</b> Unrelated business activity code (See instructions.) 525990
		City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10022-1302	
<b>C</b> Book value of all assets at end of year 1,420,472,000.		<b>F</b> Group exemption number (See instructions.) ▶	
	<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation	501(c) trust	401(a) trust
		Other trust	

**H** Enter the number of the organization's unrelated trades or businesses. ▶ 3 Describe the only (or first) unrelated trade or business here ▶ INVESTMENT IN LIMITED PARTNERSHIPS; SEE STATEMENT 1. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ..... ▶ Yes ☒ No  
If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ JOANN LOCASCIO, CONTROLLER Telephone number ▶ 212-836-1730

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales					
b	Less returns and allowances		c Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)			2		
3	Gross profit. Subtract line 2 from line 1c			3		
4a	Capital gain net income (attach Schedule D)			4a	655,001.	655,001.
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4b		
c	Capital loss deduction for trusts			4c		
5	Income (loss) from a partnership or an S corporation (attach statement)			5	-1,418,432. STMT 3	-1,418,432.
6	Rent income (Schedule C)			6		
7	Unrelated debt-financed income (Schedule E)			7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			9		
10	Exploited exempt activity income (Schedule I)			10		
11	Advertising income (Schedule J)			11		
12	Other income (See instructions; attach schedule)			12		
13	Total. Combine lines 3 through 12			13	-763,431.	-763,431.

### Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

(Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	279,127.
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	115,954.
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	
22	Depletion		22	
23	Contributions to deferred compensation plans		23	
24	Employee benefit programs		24	66,836.
25	Excess exempt expenses (Schedule I)		25	
26	Excess readership costs (Schedule J)		26	
27	Other deductions (attach schedule) SEE STATEMENT 2		27	189,987.
28	Total deductions. Add lines 14 through 27		28	651,904.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	-1,415,335.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) STMT 7		30	0.
31	Unrelated business taxable income. Subtract line 30 from line 29		31	-1,415,335.

**Application for Automatic Extension of Time To File an  
Exempt Organization Return**

► **File a separate application for each return.**  
 ► **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.	Taxpayer identification number (TIN)  51-0172429
	Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST 59TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10022	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

JOANN LOCASCIO

- The books are in the care of ► 130 EAST 59TH STREET NEW YORK NY 10022

Telephone No. ► 212 836-1730

Fax No. ► 212 836-1353

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . . . . . . If this is for the whole group, check this box . . . . . ☐ . If it is for part of the group, check this box . . . . . ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 05/17, 20 21, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 \_\_\_\_ or► ☒ tax year beginning 07/01, 20 19, and ending 06/30, 20 20.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return  
☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	35,295.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	300,000.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2020)

**Part III Total Unrelated Business Taxable Income**

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	9,499.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	9,499.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	9,499.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000.
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	8,499.

**Part IV Tax Computation**

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	1,785.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: Tax rate schedule or Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	1,785.

**Part V Tax and Payments**

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	1,785.
48	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input checked="" type="checkbox"/> Other (attach schedule)	48	33,510.
49	Total tax. Add lines 47 and 48 (see instructions)	49	35,295.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments: A 2018 overpayment credited to 2019	51a	300,000.
b	2019 estimated tax payments	51b	
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: Form 2439 _____ Form 4136 _____ Other _____ Total	51g	
52	Total payments. Add lines 51a through 51g	52	300,000.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	264,705.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax 100,000. Refunded	56	164,705.

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

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
	BERMUDA	X	
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year	\$	15,014.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer <i>Joan Ho</i>	Date 5/12/2021	Controller Title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature <i>DAVID M. HIGHFILL</i>	Date 5/06/2021	Check if self-employed
	Firm's name	KPMG LLP	Firm's EIN	13-5565207
	Firm's address	345 PARK AVENUE NEW YORK, NY 10028	Phone no.	212-758-9700
	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ▶ N/A

1 Inventory at beginning of year .....	1		6 Inventory at end of year .....	6					
2 Purchases .....	2		7 <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 .....	7					
3 Cost of labor .....	3		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? .....		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Yes</td> <td style="width: 50%; text-align: center;">No</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	Yes	No		
Yes	No								
4a Additional section 263A costs (attach schedule) .....	4a								
b Other costs (attach schedule) .....	4b								
5 <b>Total.</b> Add lines 1 through 4b .....	5								

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

## 1. Description of property

(1)
(2)
(3)
(4)

## 2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶(b) **Total deductions.**Enter here and on page 1, Part I, line 6, column (B) ▶ 0.**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)
			8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Totals</b> ..... <span style="float: right;">▶</span>		Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
<b>Total dividends-received deductions</b> included in column 8 ..... <span style="float: right;">▶</span>		0.	

Form 990-T (2019)

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b> .....			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**  
(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b> .....		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**  
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 25.
<b>Totals</b> .....		0.	0.			0.

**Schedule J - Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....		0.	0.			0.

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b> .....	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			0.

Form 990-T (2019)

**SCHEDULE M**  
**(Form 990-T)**

**Unrelated Business Taxable Income from an**  
**Unrelated Trade or Business**

ENTITY

1

OMB No. 1545-0047

**2019**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019 or other tax year beginning JUL 1, 2019, and ending JUN 30, 2020.

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**

▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization **UNITED JEWISH APPEAL-FEDERATION OF**  
**JEWISH PHILANTHROPIES OF NEW YORK, INC.**

Employer identification number  
**51-0172429**

Unrelated Business Activity Code (see instructions) ▶ 211110

Describe the unrelated trade or business ▶ **WORKING INTEREST IN OIL AND GAS PROPERTIES**

<b>Part I Unrelated Trade or Business Income</b>		<b>(A) Income</b>	<b>(B) Expenses</b>	<b>(C) Net</b>
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances				
<b>c</b> Balance ▶	<b>1c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D)	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>			
<b>6</b> Rent income (Schedule C)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>			
<b>11</b> Advertising income (Schedule J)	<b>11</b>			
<b>12</b> Other income (See instructions; attach schedule) <b>STMT 4</b>	<b>12</b>	267,252.		267,252.
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	267,252.		267,252.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	185,171.
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Depreciation (attach Form 4562)	<b>20</b>	527.
<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>21a</b>	
<b>22</b> Depletion	<b>22</b>	2,296.
<b>23</b> Contributions to deferred compensation plans	<b>23</b>	
<b>24</b> Employee benefit programs	<b>24</b>	
<b>25</b> Excess exempt expenses (Schedule I)	<b>25</b>	
<b>26</b> Excess readership costs (Schedule J)	<b>26</b>	
<b>27</b> Other deductions (attach schedule) <b>SEE STATEMENT 5</b>	<b>27</b>	366,256.
<b>28 Total deductions.</b> Add lines 14 through 27	<b>28</b>	554,250.
<b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	<b>29</b>	-286,998.
<b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) <b>STMT 7</b>	<b>30</b>	0.
<b>31</b> Unrelated business taxable income. Subtract line 30 from line 29	<b>31</b>	-286,998.

LHA **For Paperwork Reduction Act Notice, see instructions.**

**Schedule M (Form 990-T) 2019**

**SCHEDULE M**  
**(Form 990-T)**

**Unrelated Business Taxable Income from an**  
**Unrelated Trade or Business**

ENTITY

2

OMB No. 1545-0047

**2019**

Department of the Treasury  
Internal Revenue Service

For calendar year 2019 or other tax year beginning JUL 1, 2019, and ending JUN 30, 2020.

▶ **Go to [www.irs.gov/Form990T](https://www.irs.gov/Form990T) for instructions and the latest information.**

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501(c)(3) Organizations Only

Name of the organization **UNITED JEWISH APPEAL-FEDERATION OF  
JEWISH PHILANTHROPIES OF NEW YORK, INC.**

Employer identification number  
**51-0172429**

Unrelated Business Activity Code (see instructions) ▶ 525990

Describe the unrelated trade or business ▶ INVESTMENT IN 225 FOURTH HOLDING COMPANY

<b>Part I Unrelated Trade or Business Income</b>		<b>(A) Income</b>	<b>(B) Expenses</b>	<b>(C) Net</b>
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances				
<b>c</b> Balance ▶	<b>1c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D)	<b>4a</b>			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>	12,339.		12,339.
<b>6</b> Rent income (Schedule C)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>			
<b>11</b> Advertising income (Schedule J)	<b>11</b>			
<b>12</b> Other income (See instructions; attach schedule)	<b>12</b>			
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	12,339.		12,339.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Depreciation (attach Form 4562)	<b>20</b>	
<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>21a</b>	
<b>22</b> Depletion	<b>22</b>	
<b>23</b> Contributions to deferred compensation plans	<b>23</b>	
<b>24</b> Employee benefit programs	<b>24</b>	
<b>25</b> Excess exempt expenses (Schedule I)	<b>25</b>	
<b>26</b> Excess readership costs (Schedule J)	<b>26</b>	
<b>27</b> Other deductions (attach schedule)	<b>27</b>	
<b>28 Total deductions.</b> Add lines 14 through 27	<b>28</b>	0.
<b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	<b>29</b>	12,339.
<b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) <span style="float: right;">STMT 7</span>	<b>30</b>	2,840.
<b>31</b> Unrelated business taxable income. Subtract line 30 from line 29	<b>31</b>	9,499.

LHA **For Paperwork Reduction Act Notice, see instructions.**

**Schedule M (Form 990-T) 2019**



**SCHEDULE D  
(Form 1120)****Capital Gains and Losses**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,  
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.▶ Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.**2019**

Name

Employer identification number

UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.

51-0172429

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ▶ ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	3,954			3,954
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			4	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			5	
<b>6</b> Unused capital loss carryover (attach computation) . . . . .			6	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .			7	3,954

**Part II Long-Term Capital Gains and Losses** (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .		11,638		-11,638
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .			11	662,685
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			12	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			13	
<b>14</b> Capital gain distributions (see instructions) . . . . .			14	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .			15	651,047

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	16	3,954
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	17	651,047
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. . . . .	18	655,001

Note: If losses exceed gains, see *Capital Losses* in the instructions.

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule D (Form 1120) 2019

## Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

► **File with your Schedule D** to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2019

Attachment Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK

IN51-0172429

*Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

(B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SEE STATEMENT 6 PASSTHROUGH FROM PARTNERSHIP			3,954				3,954
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►								3,954

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Form **8949** (2019)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK

IN 51-0172429

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SEE STATEMENT 6 PASSTHROUGH FROM PARTNERSHIP				11,638			-11,638
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►								-11,638

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2019**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.

51-0172429

**1** Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .**1****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year** (see instructions)

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)
	SEE STATEMENT 6						
	PASSTHROUGH FROM PARTNERSHIP						662,685
<b>3</b>	Gain, if any, from Form 4684, line 39 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft . . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . .						<b>7</b>
	<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
	<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						<b>8</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . .						<b>9</b>
							662,685

**Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

<b>11</b>	Loss, if any, from line 7 . . . . .					<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable. . . . .					<b>12</b> 662,685
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>13</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .					<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .					<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>17</b> 662,685
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.					
	<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . .					<b>18a</b>
	<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4 . . . . .					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2019)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

  

These columns relate to the properties on lines 19A through 19D. ►	Property A	Property B	Property C	Property D
20 Gross sales price ( <b>Note:</b> See line 1 before completing.) 20				
21 Cost or other basis plus expense of sale . . . . . 21				
22 Depreciation (or depletion) allowed or allowable . . . 22				
23 Adjusted basis. Subtract line 22 from line 21 . . . . . 23				
24 Total gain. Subtract line 23 from line 20. . . . . 24				
<b>25 If section 1245 property:</b>				
a Depreciation allowed or allowable from line 22 . . . 25a				
b Enter the <b>smaller</b> of line 24 or 25a. . . . . 25b				
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975. See instructions . 26a				
b Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions . . . . . 26b				
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e . 26c				
d Additional depreciation after 1969 and before 1976 . 26d				
e Enter the <b>smaller</b> of line 26c or 26d . . . . . 26e				
f Section 291 amount (corporations only) . . . . . 26f				
g Add lines 26b, 26e, and 26f . . . . . 26g				
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a Soil, water, and land clearing expenses . . . . . 27a				
b Line 27a multiplied by applicable percentage. See instructions . 27b				
c Enter the <b>smaller</b> of line 24 or 27b . . . . . 27c				
<b>28 If section 1254 property:</b>				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions . . 28a				
b Enter the <b>smaller</b> of line 24 or 28a . . . . . 28b				
<b>29 If section 1255 property:</b>				
a Applicable percentage of payments excluded from income under section 126. See instructions . . . . . 29a				
b Enter the <b>smaller</b> of line 24 or 29a. See instructions . 29b				

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
 (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years . . . . .	33	
34 Recomputed depreciation. See instructions . . . . .	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	

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FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT 1
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UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC. ("UJA") IS RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS A TAX-EXEMPT PUBLICLY SUPPORTED ORGANIZATION AS DEFINED IN SECTION 501(C)(3) AND QUALIFIES AS A PUBLIC CHARITY UNDER SECTION 509(A)(1)/170(B)(1)(A)(VI). UJA IS SUBJECT TO UNRELATED BUSINESS INCOME TAX PURSUANT TO IRC SECTION 511. ALL AMOUNTS SUBJECT TO TAXATION ARE REPORTED ON FORM 990-T.

TO FORM 990-T, PAGE 1

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FORM 990-T	OTHER DEDUCTIONS	STATEMENT 2
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DESCRIPTION	AMOUNT
CONSULTANTS	14,316.
AUDIT FEES	50,000.
TAX FEES	40,000.
CUSTODIAL FEES	19,299.
INVESTMENT SOFTWARE	24,907.
OTHER INVESTMENT OFFICE EXPENSE	41,465.

TOTAL TO FORM 990-T, PAGE 1, LINE 27	189,987.
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**UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC**  
**YEAR ENDED JUNE 30, 2020**  
**FORM 990-T, PART I, LINE 5 DETAIL**

<b>PARTNERSHIP INVESTMENT</b>	<b>FLOW-THROUGH INCOME(LOSS)</b>
B. BROS REALTY	730,581
APOLLO RE INVESTMENT FUND III	(2,007)
BAUPOST VALUE, LP-I	(121,157)
CCP II AIV II, L.P.	(77,757)
CCP II PWD-TFK AIV, LP	(32,503)
CCP III AIV II, LP	(2,401)
CLEARLAKE CAPITAL PARTNERS V	(1,042)
COLUMBIA CAPITAL EQUITY PARTNERS III (QP), L.P.	(4)
COLUMBIA CAPITAL EQUITY PARTNERS IV (QP) LP	(4,721)
FOUNDRY VENTURE CAPITAL 2013, LP	(28,671)
FOUNDRY GROUP NEXT, LP	555
HIGHFIELDS CAPITAL IV, L.P.	(417)
KKR ENERGY INCOME AND GROWTH	(492,213)
LS POWER EQUITY II, LP	55,061
PINE BROOK CAPITAL PARTNERS II, LP	(486,389)
PINE BROOK CAPITAL PARTNERS II CAYMAN AV HM-1 LP	30,051
REALTY FINANCIAL PARTNERS VI, LP	(785,985)
ROARK CAPITAL PARTNERS IV AIV I-U, L.P.	(103,478)
ROARK CAPITAL PARTNERS V (T) LP	(76,121)
TOWERBROOK STRUCTURED OPPORTUNITIES FUND II ONSHORE, L.P.	5,180
WARBURG PINCUS FINANCIAL SECTOR (CAYMAN), LP	(24,994)
	<u>(1,418,432)</u> FORM 990, PART I, LINE 5

FORM 990-T (M)

OTHER INCOME

STATEMENT 4

DESCRIPTIONAMOUNT

WORKING INTEREST IN OIL AND GAS PROPERTIES

267,252.

TOTAL TO SCHEDULE M, PART I, LINE 12

267,252.

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 5

DESCRIPTIONAMOUNT

PRODUCTION EXPENSE

197,567.

PROFESSIONAL SERVICES

80,000.

CONSULTANTS

58,082.

INSURANCE

30,607.

TOTAL TO SCHEDULE M, PART II, LINE 27

366,256.



## UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.

EIN: 51-0172429

TAX YEAR ENDED 6/30/20

<u>PARTNERSHIP</u>	<u>STCG</u>	<u>LTCG</u>	<u>1231 Gain(Loss)</u>	<u>Total Capital Gain (Loss)</u>
BAUPOST VALUE PARTNERS, LP - I	2,392	(7,187)	(1,866)	(6,661)
CCP II PWD-TFK AIV, LP	-	-	28	28
FOUNDRY VENTURE CAPITAL 2013, LP	-	13,119	-	13,119
KKR ENERGY INCOME AND GROWTH FUND I-TE LP	-	-	3,417	3,417
PINE BROOK CAPITAL PARTNERS II, LP	1,565	(17,540)	(1,593)	(17,568)
REALTY FINANCIAL PARTNERS VI, LP	-	-	665,078	665,078
ROARK CAPITAL PARTNERS IV AIV I-U, LP	(3)	(30)	(2,379)	(2,412)
<b>TOTAL</b>	<b>3,954</b>	<b>(11,638)</b>	<b>662,685</b>	<b>655,001</b>

**UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC**  
**YEAR ENDED JUNE 30, 2020**  
**Net Operating Loss Carryover**

51-0172429

*Trade or Business:* Working Interest in Oil and Gas Properties

<u>Tax Period</u>	<u>Original NOL</u>	<u>NOL Utilized Prior Year</u>	<u>NOL Utilized Current Year Or Expired</u>	<u>NOL Carried Forward</u>	<u>Year of Expiration</u>
6/30/2019	(86,285)			(86,285)	N/A
6/30/2020	(286,998)			(286,998)	
		<b>Carryforward to 6/30/2021</b>		<b>(373,283)</b>	

*Trade or Business:* Investments in Limited Partnerships

<u>Tax Period</u>	<u>Original NOL</u>	<u>NOL Utilized Prior Year</u>	<u>NOL Utilized Current Year Or Expired</u>	<u>NOL Carried Forward</u>	<u>Year of Expiration</u>
6/30/2019	(2,180,789)			(2,180,789)	N/A
6/30/2020	(1,415,335)			(1,415,335)	
		<b>Carryforward to 6/30/2021</b>		<b>(3,596,124)</b>	

*Trade or Business:* 225 Fourth

<u>Tax Period</u>	<u>Original NOL</u>	<u>NOL Utilized Prior Year</u>	<u>NOL Utilized Current Year Or Expired</u>	<u>NOL Carried Forward</u>	<u>Year of Expiration</u>
6/30/2019	(2,840)		2,840	-	N/A
6/30/2020					
		<b>Carryforward to 6/30/2021</b>		<b>-</b>	

\*Taxpayer hereby makes an election under IRC Section 172(b)(3) under Rev. Proc. 2020-24 to relinquish the carryback period for an NOL for all of the tax years listed above.

United Jewish Appeal-Federation of Jewish Philanthropies 51-0172429  
of New York, Inc.

FEDERAL ELECTIONS

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DESCRIPTION: DE MINIMIS SAFE HARBOR ELECTION

REGULATION REFERENCE: TREAS. REG. SEC. 1.263(A)-1(F)

United Jewish Appeal-Federation of Jewish Philanthropies of New York, Inc.  
("UJA")  
130 East 59<sup>th</sup> Street  
New York, NY 10022-1302

UJA ELECTS THE DE MINIMIS SAFE HARBOR ELECTION UNDER TREAS. REG.  
SEC.1.263(A)-1(F) FOR THE TAXABLE YEAR ENDED JUNE 30, 2019.

FEDERAL ELECTIONS

DESCRIPTION: BOOK CONFORMITY CAPITALIZATION ELECTION

REGULATION REFERENCE: TREAS. REG. SEC. 1.263 (A) -3 (N)

United Jewish Appeal-Federation of Jewish Philanthropies of New York, Inc.  
("UJA")  
130 East 59<sup>th</sup> Street  
New York, NY 10022-1302

UJA ELECTS THE BOOK CONFIRMITY CAPITALIZATION ELECTION UNDER TREAS.  
REG. SEC. 1.263 (A) -3 (N) FOR THE TAXABLE YEAR ENDED JUNE 30, 2019.

# Limitation on Business Interest Expense Under Section 163(j)

▶ Attach to your tax return.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

Taxpayer name(s) shown on tax return

Identification number

UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.

51-0172429

If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity ▶

Employer identification number, if any ▶

Reference ID number ▶

## Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

## Section I - Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation . . . . .	1	73,866.00	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) . . . . .	2		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)). . . . .	3		
4	Floor plan financing interest expense. See instructions . . . . .	4		
5	<b>Total business interest expense.</b> Add lines 1 through 4. . . . . ▶	5		73,866.00

## Section II - Adjusted Taxable Income

### Taxable Income

6	<b>Taxable income.</b> See instructions . . . . .	6		-1,689,994.00
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**Additions** (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	7		
8	Any business interest expense not from a pass-through entity. See instructions . . . . .	8	73,866.00	
9	Amount of any net operating loss deduction under section 172 . . . . .	9		
10	Amount of any qualified business income deduction allowed under section 199A . . . . .	10		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business. See instructions. . . . .	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions. . . . .	12	1,101,296.00	
13	Other additions. See instructions. . . . .	13	114,333.00	
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) . . . . .	14	2,919,375.00	
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) . . . . .	15		
16	<b>Total.</b> Add lines 7 through 15 . . . . . ▶	16		4,208,870.00

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions . . . . .	17	( )	
18	Any business interest income not from a pass-through entity. See instructions . . . . .	18	( 23,927.00 )	
19	Amount of any income or gain items from a pass-through entity. See instructions. . . . .	19	( 827,126.00 )	
20	Other reductions. See instructions . . . . .	20	( 70,606.00 )	
21	<b>Total.</b> Combine lines 17 through 20 . . . . . ▶	21	( 921,659.00 )	
22	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) . . . . . ▶	22		1,597,217.00

For Paperwork Reduction Act Notice, see the instructions.

Form **8990** (Rev. 5-2020)

**Section III - Business Interest Income**

<b>23</b>	Current year business interest income. See instructions . . . . .	<b>23</b>	23,927.00		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d))	<b>24</b>	558,668.00		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 . . . . .	<b>25</b>			582,595.00

**Section IV - 163(j) Limitation Calculations****Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by the applicable percentage. See instructions . . . . .	<b>26</b>	479,165.10		
<b>27</b>	Business interest income (line 25) . . . . .	<b>27</b>	582,595.00		
<b>28</b>	Floor plan financing interest expense (line 4) . . . . .	<b>28</b>			
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 . . . . .	<b>29</b>			1,061,760.10

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions. . . . .	<b>30</b>			73,866.00
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) . . .	<b>31</b>			NONE
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**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 . . . . .	<b>32</b>			
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**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>33</b>			
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) . . . . .	<b>34</b>			
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>35</b>			
<b>36</b>	<b>Excess taxable income.</b> Multiply line 35 by line 22. . . . .	<b>36</b>			

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.). . . . .	<b>37</b>			
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**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) . . . . .	<b>38</b>			
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.). . . . .	<b>39</b>			
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) . . . . .	<b>40</b>			
<b>41</b>	<b>Excess taxable income.</b> Multiply line 40 by line 22. . . . .	<b>41</b>			

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.). . . . .	<b>42</b>			
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**SCHEDULE A**    **Summary of Partner's Section 163(j) Excess Items**

*Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.*

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (see instructions)	(i) Current year excess business interest expense carryforward ((e) minus (h))
		(c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))				
<b>43</b> SEE ATTACHMENT 1								
<b>44</b> Total . . . . . ▶								

**SCHEDULE B**    **Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

*Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.*

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
<b>45</b>			
<b>46</b> Total . . . . . ▶			

Form 8990

SCHEDULE A		Summary of Partner's Section 163(j) Excess Items						
Any taxpayer that owns an interest in a partnership subject to §163(j) should complete Schedule A <u>before</u> completing Part I.								
(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f) plus (a))	(i) Current year excess business interest expense carryover ((e) minus (h))
		(c) Current year	(d) Prior year carryover	(e) Total ((c) plus (d))				
43 225 FOURTH	13-3935925			-			-	-
APOLLO RE INVESTMENT FUND III	13-3969710			-			-	-
B. BROS REALTY	20-0860290			-	2,369,750		-	-
BAUPOST VALUE, LP-I	04-3506440			-	74,372	381,371	-	-
CCP II AIV II, L.P.	30-0715450			-			-	-
CCP II FALCON AIV - B, LP	82-1988031			-				
CCP II PWD-TFK AIV, LP	90-0857562			-				
CCP III AIV II, LP	37-1789865			-				
CENTERBRIDGE CAPITAL AIV II, LP	20-5672564			-				
CLEARLAKE CAPITAL PARTNERS V	82-3100733			-				
COLUMBIA CAPITAL EQUITY PARTNERS IV (QP)	41-2179167			-				
CP FALCON AIV, LP	36-4767158			-				
FOUNDRY GROUP NEXT, LP	81-2277556			-			-	-
HIGHFIELDS CAPITAL IV, L.P.	11-3841276			-		63,188	-	-
KKR ENERGY INCOME AND GROWTH	68-0683554			-	43,732			
LS POWER EQUITY II, LP	20-5721263	3,435		3,435				
LS POWER EQUITY LP	20-2455155			-				
PINE BROOK CAPITAL PARTNERS II, LP	37-1699332			-	131,343	112,904		
PINE BROOK CAPITAL PARTNERS II CAYMAN AV HM-1 LP	98-1427453			-				
REALTY FINANCIAL PARTNERS VI, LP	20-1626146			-				
ROARK CAPITAL PARTNERS IV AIV I-U, L.P.	81-2828481			-	300,178	1,205		
				-				
44 Total . . . . . ▶					2,919,375	558,668	-	

SCHEDULE B		Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income	
(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45			
46 Total . . . . . ▶		-	-

Form 8990



(December 2018)

Department of the Treasury  
Internal Revenue Service**Tax on Base Erosion Payments of Taxpayers With  
Substantial Gross Receipts**For tax year beginning 07/01, 2019, and ending 06/30, 2020

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form8991](http://www.irs.gov/Form8991) for instructions and the latest information.

▶ See instructions.

Name

Employer identification number

UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.

51-0172429

**Part I Applicable Taxpayer**

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under section 59A(e)(3). ☐

If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under section 59A(e)(3). N/A

(a)	(b)	(c)
First Preceding Tax Year	Second Preceding Tax Year	Third Preceding Tax Year
1,352,489,000	904,694,000	835,772,000
1,352,489,000	904,694,000	835,772,000
1d		1e 3,092,955,000
f 3-year average annual gross receipts (Divide line 1e by 3.0)		1f 1,030,985,000
g Is line 1f \$500 million or more?		
<input checked="" type="checkbox"/> Yes. Continue to line 2.		
<input type="checkbox"/> No. STOP here and attach this form to your tax return.		
2a Aggregate base erosion tax benefit (from Schedule A, line 14)		2a NONE
b Aggregate amount of deductions allowable under Chapter 1 of the Internal Revenue Code		2b 1,206,154
c Other allowable deductions not included in line 2b above		2c
d Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column a-2		2d
e Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column a-2		2e
f Add lines 2c through 2e		2f
g Total deductions for amounts paid or accrued for services to which the exception under section 59A(d)(5) applies (from Schedule A, line 5b)		2g
h Qualified derivative payments excepted by section 59A(h)		2h
i Total deductions allowed under sections 172, 245A, and 250 for the tax year		2i
j Combine lines 2g through 2i		2j NONE
k <b>Total Deductions.</b> Subtract line 2j from the sum of line 2b and line 2f		2k 1,206,154
l <b>Base Erosion Percentage for purposes of section 59A(c)(4)(A).</b> Divide line 2a by line 2k		2l 0.0000 %
m Is the taxpayer's base erosion percentage on line 2l 3% or higher (2% or higher for a bank or securities dealer)?		
<input type="checkbox"/> Yes. Continue to Part II.		
<input checked="" type="checkbox"/> No. STOP after completing Part I and Schedule A and attach this form to your tax return.		

For Paperwork Reduction Act Notice, see separate instructions.

Form **8991** (12-2018)

**Part II Modified Taxable Income (MTI)**

<b>3 a</b>	Taxable income after net operating loss and special deductions . . . . .	<b>3a</b>	
<b>b</b>	Base erosion tax benefits for the tax year with respect to base erosion payments . . . . .	<b>3b</b>	
<b>c</b>	Base erosion percentage of the net operating loss deduction allowed under section 172 for the tax year. See instructions . . . . .	<b>3c</b>	
<b>d</b>	<b>Modified Taxable Income.</b> See instructions . . . . .	<b>3d</b>	

**Part III Regular Tax Liability Adjusted for Purposes of Computing Base Erosion Minimum Tax Amount**

<b>4 a</b>	Regular tax liability . . . . .	<b>4a</b>	
<b>b</b>	Allowable credits, as adjusted (from Schedule B, line 7) . . . . .	<b>4b</b>	
<b>c</b>	<b>Regular tax liability adjusted</b> for purposes of computing Base Erosion Minimum Tax Amount. Subtract line 4b from line 4a . . . . .	<b>4c</b>	

**Part IV Computation of Base Erosion Minimum Tax Amount**

<b>5 a</b>	Modified Taxable Income (from line 3d) . . . . .	<b>5a</b>	
<b>b</b>	Tax rate applicable for current tax year . . . . .	<b>5b</b>	%
<b>c</b>	Base Erosion Minimum Tax. Multiply line 5a by line 5b . . . . .	<b>5c</b>	
<b>d</b>	Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount (from line 4c) . . . . .	<b>5d</b>	
<b>e</b>	<b>Base Erosion Minimum Tax Amount.</b> Subtract line 5d from line 5c. If zero or less, enter "-0-" . . . . .	<b>5e</b>	

Form **8991** (12-2018)

**Schedule A** Base Erosion Payments and Base Erosion Tax Benefits (see instructions)

Type of Base Erosion Payments	(Check all applicable boxes in columns (c), (d), and (e) below)						
	(a-1)	(a-2)	(b-1)	(b-2)	(c)	(d)	(e)
	Aggregate Base Erosion Payment for Purposes of Base Erosion Percentage	Aggregate Base Erosion Tax Benefit for Purposes of Base Erosion Percentage	Base Erosion Payment for Purposes of Modified Taxable Income	Base Erosion Tax Benefit for Purposes of Modified Taxable Income	Any 25% Owner of the Taxpayer	Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or any 25% Owner of the Taxpayer	Any Person Related Within the Meaning of Section 482 to the Taxpayer
<b>1</b> Reserved for future use . . . . .							
<b>2</b> Reserved for future use . . . . .							
<b>3</b> Purchase or creations of property rights for intangibles (patents, trademarks, etc.) . . . . .							
<b>4</b> Rents, royalties, and license fees . . . . .							
<b>5a</b> Compensation/consideration paid for services <b>NOT</b> excepted by section 59A(d)(5) . . . . .							
<b>b</b> Compensation/consideration paid for services excepted by section 59A(d)(5) . . . . . \$ _____							
<b>6</b> Interest expense . . . . .							
<b>7</b> Payments for the purchase of tangible personal property . . . . .							
<b>8</b> Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by section 59A(d)(3) and section 59A(c)(2)(A)(iii) . . . . .							

Form **8991** (12-2018)

**Schedule A** Base Erosion Payments and Base Erosion Tax Benefits (see instructions) (continued from page 3)

Type of Base Erosion Payments	Check all applicable boxes in columns (c), (d), and (e) below						
	(a-1) Aggregate Base Erosion Payment for Purposes of Base Erosion Percentage	(a-2) Aggregate Base Erosion Tax Benefit for Purposes of Base Erosion Percentage	(b-1) Base Erosion Payment for Purposes of Modified Taxable Income	(b-2) Base Erosion Tax Benefit for Purposes of Modified Taxable Income	(c) Any 25% Owner of the Taxpayer	(d) Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or any 25% Owner of the Taxpayer	(e) Any Person Related Within the Meaning of Section 482 to the Taxpayer
<b>9a</b> Nonqualified derivative payments . . . . .							
<b>b</b> Qualified derivative payments excepted by section 59A(h) . . . . . \$ . . . . .							
<b>10</b> Payments reducing gross receipts made to surrogate foreign corporation . . . . .							
<b>11</b> Other payments - specify . . . . .							
<b>12</b> Combine lines 3 through 11 . . . . .	NONE	NONE	NONE	NONE			
<b>13</b> Base erosion tax benefits related to payments reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at 30% statutory withholding tax rate . . . . .							
<b>14</b> <b>Total</b> base erosion tax benefits for purposes of computing base erosion percentage. Subtract line 13, column (a-2) from line 12, column (a-2). Enter on Part I, line 2a . . . . .		NONE					
<b>15</b> Portion of base erosion tax benefits reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% times tax benefit. See instructions . . . . .				NONE			
<b>16</b> <b>Total</b> base erosion tax benefits for purposes of determining MTI. Subtract the sum of line 13, column (b-2); and line 15, column (b-2) from line 12, column (b-2). Enter this amount on Part II, line 3b . . . . .				NONE			

**Schedule B Credits Reducing Regular Tax Liability in Computing Base Erosion Minimum Tax Amount (BEMTA)****Part I Credits Allowed Against Regular Tax** (see instructions)

<b>1</b>	Total credits allowed in current year. Enter the amount from Form 1120, Schedule J, Part I, line 6; or the applicable line of your return . . . . .	<b>1</b>	
<b>2</b>	Credits for increasing research activities from line 1c of all Parts III of Form 3800 . . . . .	<b>2</b>	
<b>3</b>	Total allowed credit for increasing research activities for current year. Enter the amount of research credit reported in Form 3800, Part II, line 38. See instructions . . . . .	<b>3</b>	
<b>4</b>	Enter smaller of Schedule B, Part II, line 11 or Part III, line 16 . . . . .	<b>4</b>	
<b>5</b>	Limitation of applicable section 38 credits. Multiply line 4 by 80% (0.80) . . . . .	<b>5</b>	
<b>6</b>	Adjustments to allowed credits. Add lines 3 and 5 . . . . .	<b>6</b>	
<b>7</b>	<b>Credits allowed against regular tax in computing BEMTA.</b> Subtract line 6 from line 1. Enter here and on Form 8991, line 4b . . . . .	<b>7</b>	

**Part II Applicable section 38 credits**

(Only complete Parts II and III if you have allowed applicable section 38 credits.)

<b>8</b>	Low income housing credit from lines 1d and 4d of all Parts III of Form 3800 . . . . .	<b>8</b>	
<b>9</b>	Renewable electricity production credit but only to extent of the renewable electricity under section 45(a) from lines 1f and 4e of all Parts III of Form 3800 . . . . .	<b>9</b>	
<b>10</b>	Investment credit but only to extent of energy credit property under section 48 from line 4a of all Parts III of Form 3800 . . . . .	<b>10</b>	
<b>11</b>	Total allowed applicable section 38 credits for current year. Enter the amount of applicable credits reported in Form 3800, Part II, line 38. See instructions . . . . .	<b>11</b>	

**Part III BEMTA determined without adjustment for applicable section 38 credits**

<b>12</b>	Base erosion minimum tax (Form 8991, line 5c) . . . . .	<b>12</b>	
<b>13</b>	Regular tax liability (Form 8991, line 4a). . . . .	<b>13</b>	
<b>14</b>	Subtract Schedule B, Part I, line 3 from line 1 . . . . .	<b>14</b>	
<b>15</b>	Regular tax adjusted for credits that offset BEMTA. Subtract line 14 from line 13. . . . .	<b>15</b>	
<b>16</b>	Base erosion minimum tax determined without adjustment for applicable section 38 credits. Subtract line 15 from line 12; if zero or less, enter -0- . . . . .	<b>16</b>	

Form **8991** (12-2018)

UNITED JEWISH APPEAL- FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.  
51-0172429  
JUNE 30, 2020

The taxpayer has used the following estimates for purposes of preparing Form 8991:

Gross receipts of the taxpayer on lines 1a through 1d were calculated using the audited financial statements of the taxpayer for the three preceding periods. Gross receipts receipts passing through from partnership investments were not available at the date of filing Form 8991; however, because the taxpayer has exceeded \$500 million in gross receipts, there is no impact to the taxpayer's requirement to complete Form 8991.

Base erosion tax benefits on line 2a are estimated to be zero. The taxpayer has not paid or accrued amounts to a foreign person (as defined in Regulations section 1.59A-1(b)(10)) that is a foreign related party (as defined in Regulations section 1.59A-1(b)(12)). The taxpayer is not aware that any partnership investment has made payments that would be considered base eroding to the taxpayer or its aggregate group.

Total deductions on lines 2b and 2k include total deductions against unrelated business taxable income, none of which are base eroding payments to the taxpayer.

**Corporate and Real Estate Investment Trust (REIT) Report of Net 965  
Tax Liability and Electing REIT Report of 965 Amounts**

OMB No. 1545-0123

► Go to [www.irs.gov/Form965B](http://www.irs.gov/Form965B) for instructions and the latest information.Check this box if this is an amended report ☐

Name of taxpayer or REIT

UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.

Identifying number

51-0172429

Taxable year of reporting

2019

REITs Electing To Account for Section 965 Amounts Over Time Must Fill Out Part III.

**Part I Report of Net 965 Tax Liability and Election To Pay in Installments**

	(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Taxpayer's Net Tax Liability With all 965 Amounts (see instructions)	(c) Taxpayer's Net Tax Liability Without 965 Amounts (see instructions)	(d) Net 965 Tax Liability (subtract column (c) from column (b))	(e) Installment Election Made		(f) Net 965 Tax Liability To Be Paid in Full in Year 1 (if column (e) is "No," enter amount from column (d))	(g) Net 965 Tax Liability To Be Paid in Installments (if column (e) is "Yes," enter amount from column (d) and see instructions)	(h) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions)	(i) Tax Identification Number of Buyer/ Transferee or Seller/ Transferor
					Yes	No				
1	2017	641,151	222,273	418,878	✓		0	418,878	0	N/A
2	2018	0	0	0		✓	0	0	0	N/A
3	2019	0	0	0		✓	0	0	0	NA
4										
5										
6										
7										
8										

**Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)**

Record of Amount of Net 965 Tax Liability Paid by the Employer (see instructions)											
	(a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions)	(b) Paid for Year 1	(c) Paid for Year 2	(d) Paid for Year 3	(e) Paid for Year 4	(f) Paid for Year 5					
1	2017	33,510	33,510	33,510							
2	2018	0	0	0							
3	2019	0	0	0							
4											
5											
6											
7											
8											
	(g) Paid for Year 6	(h) Paid for Year 7	(i) Paid for Year 8	(j) Net 965 Tax Liability Remaining Unpaid (see instructions)	(k) Net 965 Tax Liability Paid for the Reporting Year						
1				318,348	33,510						
2				0	0						
3				0	0						
4											
5											
6											
7											
8											
Totals				318,348	33,510						

Part III

Electing REIT Report of Section 965 Amounts Accounted for Over Time (see instructions)

	(a) Tax Year of Section 965(a) Inclusion and Section 965(c) Deduction	(b) Amount Elected To Be Accounted for Over Time	(c) Portion Accounted for in Year 1	(d) Portion Accounted for in Year 2	(e) Portion Accounted for in Year 3	(f) Portion Accounted for in Year 4
1a	2017 Section 965(a) Inclusion					
1b	2017 Section 965(c) Deduction					
2a	2018 Section 965(a) Inclusion					
2b	2018 Section 965(c) Deduction					
3a	2019 Section 965(a) Inclusion					
3b	2019 Section 965(c) Deduction					
	(g) Portion Accounted for in Year 5	(h) Portion Accounted for in Year 6	(i) Portion Accounted for in Year 7	(j) Portion Accounted for in Year 8	(k) Amount Remaining To Be Accounted for	(l) Portion Accounted for in This Reporting Year
1a						
1b						
2a						
2b						
3a						
3b						
Totals . . . . . ▶					0	0

If more lines are needed for any Parts on this form, attach additional sheets.