SCANNED SEP 0 3 2020

"AMENDED RETURN - SECTION 512(A)(7) REPEAL"

| Exempt (| Orgar | nizatio | on F | Business | Income | Tax | Return |
|----------|--------------|---------|------|-----------|--------|-----|--------|
| | | | | under sec | | | 190 |

For calendar year 2017 or other tax year beginning $\frac{07/01}{}$, 2017, and ending

OMB No 1545-0687 2017

| Departr | nent of the Treasury |
|---------|----------------------|
| intemai | Revenue Service |

► Go to www.irs.gov/Form990T for instructions and the latest information.

| Internal Revenue Service | Do | if your organization is a 501 | (c)(3). | Open to Public Inspection 501(c)(3) Organizations | on for Only | |
|---|--|--|---------------|---|-------------------------|---------|
| A Check box if address changed | D Employer identification number (Employees' trust, see instructions) | | | | | |
| B Exempt under section | | THE JEWISH FEDERATIONS OF NORTH A | AMERICA, INC. | 1 | | |
| X 501(C)(3) | Print | Number, street, and room or suite no. If a P.O. box, see instruction | ons |] 13-1 | 624240 | |
| 408(e) 220(e) | or Type | | | 1 - | lated business activity | codes |
| 408A530(a) | | 25 BROADWAY | 1700 | (Sea) | nstructions) | |
| 529(a) | | City or town, state or province, country, and ZIP or foreign posta | code | 1 | | |
| C Book value of all assets NEW YORK, NY 10004 | | | | 4800 | <u> </u> | |
| at end of year | F Gro | up exemption number (See instructions) ▶ | | | | |
| 292,149,568. | G Che | ck organization type X 501(c) corporation | 501(c) trust | 401(a) | trust Other | r trust |
| H Describe the organiz | ation's p | rimary unrelated business activity AT | TACHMENT 1 | · | | |

During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter the name and identifying number of the parent corporation The books are in care of ▶ PAMELA ZALTSMAN Telephone number ▶ 212-284-6500

| - Par | Userslated Trade or Business tracime | | T TA; inceshè | (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 | | | |
| 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 partnerships and S corporations (attach statement | 5 | | | |
| 6 | Rent income (Schedule C) | 6 | | | |
| 7 | Unrelated debt-financed income (Schedule E) | 7 | | | |
| 8 | Interest, annuities, royalties, and rents from controlled organizations (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 | | ATCH 2 | |
| 13 | Total Combine lines 3 through 12 | 13 | 0. | | |

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

| 14 | Compensation of officers, directors, and trustees (Schedule K) | 14 | |
|----|--|-----|--|
| 15 | Compensation of officers, directors, and trustees (Schedule K) | 15 | |
| 16 | | | |
| 17 | Repairs and maintenance Bad debts. | 17 | |
| 18 | Interest (attach schedule) | 18 | |
| 19 | Interest (attach schedule) Taxes and licenses Charitable contributions (See instructions for limitation rules) | 19 | |
| 20 | Charitable contributions (See instructions for limitation rules) | 20 | |
| 21 | Depreciation (attach Form 4562) | | |
| 22 | Less depreciation claimed on Schedule A and elsewhere on return | 22b | |
| 23 | Depletion | 23 | |
| | | | |

| 23 | Depletion | 23 | |
|----|--|----|--|
| 24 | Contributions to deferred compensation plans | 24 | |
| 25 | Employee benefit programs | 25 | |
| | Excess exempt expenses (Schedule I) | | |
| 27 | Excess readership costs (Schedule J) | 27 | |
| | | | |

| | Excess readership costs (Schedule J) | 27 | |
|----|---|----|--|
| 28 | Other deductions (attach schedule) | 28 | |
| 29 | Total deductions. Add lines 14 through 28 | | |
| 30 | | | |
| 31 | Net operating loss deduction (limited to the amount on line 30) | 31 | |

Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 32 33

Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) Unrelated business taxable income. Subtract line 33 from line 32, if line 33 is greater than line 32, enter the smaller of zero or line 32.

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0.

| Par | t III | Tax Computation | | | | | |
|-------------|-----------|--|------------------------|---------------|-------------|----------|-----------|
| 35 | Organi | izations Taxable as Corporations. See instructions for tax computation | Controlled group | | | | |
| | | ers (sections 1561 and 1563) check here See instructions and | • | | | | |
| а | • | your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in | that order) | | | | |
| _ | (1) \$ | (2) \$ (3) \$ | | | | | |
| h | | organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ | | | | | |
| | | ditional 3% tax (not more than \$100,000) | | 1 | | | |
| • | | e tax on the amount on line 34 | | 35c | | | |
| 36 | Trusts | | Income tax on | 330 | | • | |
| - | | ount on line 34 from Tax rate schedule or Schedule D (Form 1041) | | 36 | | | |
| 27 | | | | 37 | | | |
| 37 | • | tax. See instructions | | | | | |
| 38 39 | | Allow Compliant Excility Income Secundary street | | 38 | | | |
| 40 | | Non-Compliant Facility Income. See instructions | | - | | | |
| | | Tax and Payments | | 40 | | | |
| | | · · · · · · · · · · · · · · · · · · · | | | | | |
| | | n tax credit (corporations attach Form 1118, trusts attach Form 1116) | | 1 | | | |
| | | credits (see instructions) | | 1 | | | |
| | | al business credit Attach Form 3800 (see instructions) | | 1 | | | |
| | | for prior year minimum tax (attach Form 8801 or 8827) | | 1 | | | |
| | | redits. Add lines 41a through 41d | | 41e | | | |
| 42 | Subtrac | ct line 41e from line 40 | | 42 | | | |
| 43 | | axes Check if from Form 4255 Form 8611 Form 8697 Form 8866 Ott | | 43 | | | |
| 44 | | ax. Add lines 42 and 43 | • • • • • • • • • | 44 | · · · · · | | 0. |
| 45 a | Paymer | ents: A 2016 overpayment credited to 2017 | 17 500 | 1 1 | | | |
| b | 2017 es | estimated tax payments | 17,500. | 1 1 | | | |
| C | Tax dep | posited with Form 8868 | - | 1 1 | | | |
| | | n organizations Tax paid or withheld at source (see instructions) 45d | | 1 1 | | | |
| e | | p withholding (see instructions) | | 1 | | | |
| f | Credit f | for small employer health insurance premiums (Attach Form 8941) 45f | | 1 1 | | | |
| g | Other c | credits and payments. Form 2439 | | | | | |
| | F | Form 4136 Other Total ▶ 45g | _, | | | | |
| 46 | Total p | payments. Add lines 45a through 45g | | 46 | | 17,5 | 500. |
| 47 | Estimat | ted tax penalty (see instructions) Check if Form 2220 is attached | ▶ 📖 | 47 | | | |
| 48 | Tax due | e. If line 46 is less than the total of lines 44 and 47, enter amount owed | حبربير | 48 | | | |
| 49 | | , were the teleger than the telah or miss in this in, onto amount orcipals | · · · · · · · × | 49 | | | 500. |
| <u>V250</u> | | ne amount of line 49 you want Credited to 2018 estimated tax ▶221. | Refunded | | | 17,2 | 279. |
| Pai | t V | Statements Regarding Certain Activities and Other Information | n (see instruction | s) | | | |
| 51 | | y time during the 2017 calendar year, did the organization have an interest in | • | | - 1 | Yes | No |
| | | financial account (bank, securities, or other) in a foreign country? If YES, the | | - | | | 1 |
| | | Form 114, Report of Foreign Bank and Financial Accounts If YES, enter t | he name of the | foreign | country | | 1 |
| | here 🕨 | CAYMAN ISLANDS, ISRAEL | | | | X | L |
| 52 | During 1 | the tax year, did the organization receive a distribution from, or was it the grantor of, or | transferor to, a forei | gn trust? | | | Х |
| | If YES, s | see instructions for other forms the organization may have to file | | | | | |
| 53 | | he amount of tax-exempt interest received or accrued during the tax year 🕨 \$ | | | | | |
| | l tra | Inder penalties of penury, I declare that I have examined this return, including accompanying schedules and rue, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer hi | | est of my | knowledge a | and beli | ef, it is |
| Sig | ו ו | 0. 4.1 1.1 1. | | v the IF | RS discuss | this r | etum |
| Her | _ | PAMELA ZALTSMAN Vand 7010 (5/2010) | wrt | h the p | reparer sh | own t | |
| | S | Signature of officer / Date Title | (se | e instruction | is)? X Ye | s | No |
| Paid | 1 | Print/Type preparer's name Reparer's signature Date | Check | c l if | PTIN | | |
| | oarer | des tours | | mployed | P013 | | 8 |
| - | Only | Firm's name ▶ BDO USA, LLP | Firm's | EIN ▶1 | 3-5381 | 590 | |
| | J.11.y | Firm's address ▶ 100 PARK AVENUE, NEW YORK, NY 10017-5001 | Phone | | 12-885- | | 0 |
| | | · · · — — — — — — — — — — — — — — — — — | | | | | |

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| Schedule A - Cost of Go 1 Inventory at beginning of ye 2 Purchases | ear . 1 2 | iter metro | a or invent | | | | 6 | |
|--|---|---------------------|----------------|---|-----------|---|---|------------|
| 2 Purchases | 2 | | | | | | | |
| 3 Cost of labor | | | | | | ar | | |
| 4a Additional section 263A co | 1 30 1 | | | | • | ter here and in | | |
| | | | | | | | 1 - | |
| (attach schedule) | l l | | | | | | | Yes No |
| | | | | 8 Do the | | section 263A (v | · · | 162 140 |
| b Other costs (attach schedule5 Total. Add lines 1 through | | | | | • | or acquired for | , ,,,, | X |
| Schedule C - Rent Income | | roperty a | nd Person | nal Property | Loseod V | Vith Real Prope | rhe) | 1 1 A |
| (see instructions) | , (i rom recarr | roperty a | 1101 6130 | nai i Topeity | Leaseu v | viai italii i iope | · · y) | |
| Description of property | | | | | <u> </u> | | | |
| (1) | | | | | | | | |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| | 2. Rent rece | ved or accru | ed | | | | | |
| (a) From personal property (if the for personal property is more than 50%) | an 10% but not | percent | age of rent fo | personal property r personal propert based on profit or | y exceeds | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) | | |
| (1) | | ļ | | ···· | | | | |
| (2) | | | | | | | | |
| (3) | | | | | | | | |
| (4) | | | | | | | | |
| Total | | Total | | | | | | |
| (c) Total income. Add totals of co | olumns 2(a) and 2 | (b) Enter | | | | (b) Total deduction Enter here and or | | |
| here and on page 1, Part I, line 6 | | | | | | Part I, line 6, colui | | |
| Schedule E - Unrelated De | ebt-Financed | ncome (se | ee instructi | ons) | | | | |
| 1. Description of deb | t-financed property | | | income from or to debt-financed | | | ed property | <u></u> |
| , | ,, | | I . | roperty | | nt line depreciation ich schedule) | (b) Other deductions (attach schedule) | |
| (1) | | | | | <u> </u> | | | |
| (2) | | | | | | | | |
| (3) | | | <u> </u> | | | | | |
| (4) | | | | | | | · · · · · · · · · · · · · · · · · · · | |
| Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adju of or alloca debt-financed (attach sch | ible to property | 4 | Column divided column 5 | | income reportable n 2 x column 6) | 8. Allocable dec (column 6 x total of 3(a) and 3(| of columns |
| (1) | | | | % | | | | |
| (2) | | | | % | | | | |
| (3) | | | | % | | | | |
| (4) | | | | % | | | | |
| Totals | | | | | | e and on page 1, e 7, column (A) | Enter here and c Part I, line 7, col | |

| Schedule F - Interest, Anni | uities, Royalties | , and Re | nts Fro | om Control | led Or | ganizati | ons (see | instruction | ons) | | |
|-------------------------------------|--|--|---|--|--|---------------------------|--|---|---------|---|--|
| , | | Exe | mpt Co | entrolled Org | ganizatı | ons | | | | | |
| 1. Name of controlled organization | 2. Employer identification numb | E1 | | lated income instructions) | | of specified ints made | ıncluded | 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 Organi | zations | | | | • | | | | | | |
| 7. Taxable Income | 8 Net unrelated in (loss) (see instruct | 1 | | Total of specific payments made | | includ | rt of column ed in the co ation's gros | ntrolling | | Deductions directly inected with income in column 10 | |
| (1) | | | | | | | | | | | |
| (2) | | | | | | | | | | | |
| (3) | | | | | | | | | | | |
| (4) | | | | | | | | | | | |
| Totals | ncome of a Sec | tion 501 | (c)(7), | (9), or (17 | | Enter Part i | columns 5 a here and on , line 8, colu | page 1, mn (A) | Ent | dd columns 6 and 11 ter here and on page 1, rt I, line 8, column (8) | |
| 1. Description of income | 2. Amount of | ıncome | | 3. Deduction directly cortain (attach sch | nected | | | t-asides schedule) | | 5. Total deductions and set-asides (col 3 plus col 4) | |
| (1) | | | | - | | | | | _ | | |
| (2) | } | | | | | | | | | | |
| (3) | | | | | | | | | | <u>-</u> | |
| (4) | Enter here and | | _ | | | | | | | Enter here and on page 1, | |
| Schedule I - Exploited Exc | 2 Gross unrelated business income from trade or business | 3. Expe direct connecte product unrela | nses tly ed with ion of ted | 4. Net inconfrom unrelation business 2 minus coll fa gain, colos 5 three | ne (loss) ed trade (column umn 3) ompute | 5. Gros from ac | s income tivity that inrelated s income | 6 Expe | able to | 7. Excess exempt expenses (column 6 minus column 5, but not more than | |
| (4) | | business | | | | <u> </u> | | ļ | | column 4) | |
| (1) | | | | + | | | | - | | | |
| (2) | | | | | | | | | | | |
| (3) | | | _ | | | | | | | | |
| (4) | Enter here and on page 1, Part I, line 10, col (A) | Enter here page 1, line 10, c | Part I, | | | | | l | | Enter here and on page 1, Part II, line 26 | |
| Schedule J - Advertising Ir | ncome (see instri | uctions) | | | | | | | | | |
| Part I Income From Per | | | Consol | idated Bas | sis | | | | | | |
| 1. Name of periodical | 2. Gross advertising income | 3. Dir advertisin | ect | 4. Advert gain or (los 2 minus co a gain, cou cols 5 thro | using s) (col ol 3) If mpute | | culation ome | 6. Read | | 7 Excess readership costs (column 6 minus column 5, but not more than column 4) | |
| (1) | | | | 1 | | | | | | 1 | |
| (2) | + + | | | † | | | | | | 7 | |
| (3) | † | | | † | | | | | | 7 | |
| (4) | | | | 1 | | | | | | - | |
| <u> </u> | † | | | | | | | _ | _ | 1 | |
| Totals (carry to Part II, line (5)) | | | | | | | | | | | |

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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) | | | | | | |
| Totals from Part I ▶ | | | | | - | |
| | Enter here and on page 1, Part I, line 11, col (A) | Enter here and on page 1, Part I, line 11, col (B) | | | | Enter here and on page 1, Part II, line 27 |
| Totals, Part II (lines 1-5) | | | | | | |

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

| 1. Name | 2. Title | 3. Percent of time devoted to business | Compensation attributable to unrelated business |
|---|----------|--|---|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total, Enter here and on page 1, Part II, line 14 | | • | |

Form 990-T (2017)

ATTACHMENT 1

ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY.

QUALIFIED TRANSPORTATION AND PARKING FRINGE BENEFITS, AND ANY ON-PREMISES ATHLETIC FACILITIES UNDER SECTION 512(A)(7).

| | HME | |
|--|-----|--|
| | | |
| | | |
| | | |

PART I - LINE 12 - OTHER INCOME

TRANSPORTATION FRINGE BENEFITS (SECTION 512(A)(7)) FOR THE PERIOD 01/01/2018-06/30/2018 REDUCTION DUE TO SECTION 512(A)(7) REPEAL

83,283.

-83,283.

PART I - LINE 12 - OTHER INCOME

TAXPAYER NAME: THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

EIN: 13-1624240

TAX YEAR: 07/01/2017-6/30/2018

2017 Form 990-T

AMENDED RETURN – IRC SECTION 512(a)(7) Repeal

The filing organization originally filed 2017 Form 990-T to solely report qualified transportation and parking fringe benefits under IRC Section 512(A)(7) during the period 1/1/2018 - 6/30/2018.

H.R. 1865, as signed into law on December 20, 2019, repealed IRC Section 512(a)(7) that taxed qualified transportation fringe benefits, which included expenses related to transit passes and parking facilities associated with qualified parking. The repeal is retroactive to the original date of enactment. As a result, organizations are entitled to a refund of taxes paid since the provision's original effective date of January 1, 2018.

Therefore, on the amended return, the below changes were made:

| Form 990-T Line | Original Number | Amended Number | Reason |
|--------------------------------------|-----------------|----------------|---------------------------------|
| Part I, Line 12, Column (A) and (C) | \$83,283. | \$0. | Repeal of IRC Section 512(a)(7) |
| Attachment 2 | | | |
| Part II, Line 13, Column (A) and (C) | \$83,283. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part II, Line 30 | \$83,283. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part II, Line 32 | \$83,283. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part II, Line 33 | \$1,000. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part II, Line 34 | \$82,283. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part III, Line 35c | \$17,279. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part III, Line 40 | \$17,279. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part IV, Line 42 | \$17,279. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part IV, Line 44 | \$17,279. | \$0. | Repeal of IRC Section 512(a)(7) |
| Part IV, Line 49 | \$221. | \$17,500. | Repeal of IRC Section 512(a)(7) |
| Part IV, Line 50 - Refunded | \$0. | \$17,279. | Repeal of IRC Section 512(a)(7) |