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Form **990-T**
Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No 1545-0047
2019
Open to Public Inspection for 501(c)(3) Organizations Only

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30, 2020

Go to 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)

A Check box if address changed

B Exempt under section
 501(c)(3)
 408(e) 220(e)
 408A 530(a)
 529(a)

Name of organization (Check box if name changed and see instructions)
THE CHILDREN'S AID SOCIETY

Number, street, and room or suite no. If a P O box, see instructions
117 W 124TH STREET

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10027

D Employer identification number (Employees' trust, see instructions)
13-5562191

E Unrelated business activity code (See instructions)
525990

C Book value of all assets at end of year
470,430,000.

F Group exemption number (See instructions) **▶**

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

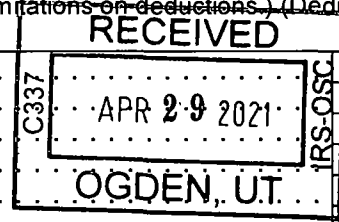
H Enter the number of the organization's unrelated trades or businesses **▶ 2** Describe the only (or first) unrelated trade or business here **▶ ATCH 1** If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and 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 **▶ MICHAEL GREENBERG** Telephone number **▶ 212-949-4800**

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)			
3	Gross profit Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D)	56,727.		56,727.
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c	Capital loss deduction for trusts			
5	Income (loss) from a partnership or an S corporation (attach statement)	-22,224.	ATCH 2	-22,224.
6	Rent income (Schedule C)			
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties and rents from a controlled organization (Schedule F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (See instructions, attach schedule)			
13	Total Combine lines 3 through 12	34,503.		34,503.

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)		
15	Salaries and wages		
16	Repairs and maintenance		
17	Bad debts		
18	Interest (attach schedule) (see instructions)		
19	Taxes and licenses		
20	Depreciation (attach Form 4562)	20	
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b
22	Depletion		5,050.
23	Contributions to deferred compensation plans		
24	Employee benefit programs		
25	Excess exempt expenses (Schedule I)		
26	Excess readership costs (Schedule J)		
27	Other deductions (attach schedule)		ATCH 3
28	Total deductions. Add lines 14 through 27		18,090.
29	Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13		16,413.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) ATCH 6		16,413.
31	Unrelated business taxable income Subtract line 30 from line 29		



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Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 32 through 39.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 40 through 45.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 46a through 56.

Part VI Statements Regarding Certain Activities and Other Information

Table with 3 columns: Question number, Question text, and Yes/No response boxes. Includes questions 57, 58, and 59.

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

Sign Here: Signature of Michael Greenberg, Date 2021.04.21, Title CFO. Includes a box for IRS discussion consent.

Paid Preparer Use Only: Print/Type preparer's name (SCOTT THOMPSETT), Preparer's signature, Date, Firm's name (GRANT THORNTON LLP), Firm's address, and other details.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation

Table with 5 main rows and 2 sub-rows for row 8. Columns include inventory at beginning/end of year, purchases, cost of labor, additional section 263A costs, other costs, total, and cost of goods sold. Includes a Yes/No column for section 263A rules.

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

Table for Schedule C with 2 main columns: 2. Rent received or accrued (subdivided into (a) and (b)) and 3(a) Deductions directly connected with the income. Includes a Total row and a (c) Total income section.

Schedule E - Unrelated Debt-Financed Income (see instructions)

Table for Schedule E with 5 main columns: 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 (subdivided into (a) and (b)), 4. Amount of average acquisition debt, 5. Average adjusted basis, 6. Column 4 divided by column 5, 7. Gross income reportable, 8. Allocable deductions. Includes a Totals row.

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

Table with 6 columns: 1. Name of controlled organization, 2. Employer identification number, 3. Net unrelated income (loss), 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.

Nonexempt Controlled Organizations

Table with 5 columns: 7. Taxable Income, 8. Net unrelated income (loss), 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.

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

Table with 5 columns: 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).

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

Table with 7 columns: 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, 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).

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1. Name of periodical, 2. Gross advertising income, 3. Direct advertising costs, 4. Advertising gain or (loss) (col 2 minus col 3), 5. Circulation income, 6. Readership costs, 7. Excess readership costs (column 6 minus column 5, but not more than column 4).

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 26
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	4 Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			

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

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

OMB No 1545-0047

2019

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30, 2020

Department of the Treasury
Internal Revenue Service

▶ Go to 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

THE CHILDREN'S AID SOCIETY

Employer identification number

13-5562191

Unrelated Business Activity Code (see instructions) ▶ 900002

Describe the unrelated trade or business ▶ RENTAL INCOME ON UNRELATED DEBT FINANCED PROPERTY

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		
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		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E) <u>ATCH 4</u>	7	162,029.	152,651.
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	162,029.	152,651.
				9,378.

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		
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses	19		481.
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		
22	Depletion	22		
23	Contributions to deferred compensation plans	23		
24	Employee benefit programs	24		
25	Excess exempt expenses (Schedule I)	25		
26	Excess readership costs (Schedule J)	26		
27	Other deductions (attach schedule) <u>ATCH 5</u>	27		1,850.
28	Total deductions. Add lines 14 through 27	28		2,331.
29	Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29		7,047.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) <u>ATCH 6</u>	30		221.
31	Unrelated business taxable income Subtract line 30 from line 29	31		6,826.

For Paperwork Reduction Act Notice, see Instructions

Schedule M (Form 990-T) 2019

ORGANIZATION'S FIRST UNRELATED TRADE OR BUSINESS ACTIVITY

INVESTMENTS IN LIMITED PARTNERSHIPS.

ATTACHMENT 2

FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS OR S CORPORATIONS

ORDINARY LOSS FROM LP INVESTMENTS	-22,827.
PORTFOLIO INCOME FROM LP INVESTMENTS	603.
INCOME (LOSS) FROM PARTNERSHIPS	<u>-22,224.</u>

ATTACHMENT 3

FORM 990T - PART II - LINE 27 - TOTAL OTHER DEDUCTIONS

EXPENSES RELATED TO PORTFOLIO INCOME	11,190.
TAX PREPARATION FEES	1,850.

PART II - LINE 27 - OTHER DEDUCTIONS	<u>13,040.</u>
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ATTACHMENT 4

UNRELATED DEBT FINANCED INCOME

SCHEDULE M - SCHEDULE E UNRELATED DEBT-FINANCED INCOME

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	
1 910 EAST 172ND STREET	162,029.	(A) STRAIGHT LINE DEPR. (B) OTHER DEDUCTIONS	152,651.
4. AMOUNT OF AVERAGE ACQUISITION DEBT ON OR ALLOCABLE TO DEBT-FINANCED PROPERTY	5. AVERAGE ADJUSTED BASIS OF OR ALLOCABLE TO DEBT-FINANCED PROPERTY	7. GROSS INCOME REPORTABLE (COLUMN 2 x COLUMN 6)	8. ALLOCABLE DEDUCTIONS (COLUMN 6 x TOTAL OF COLUMNS 3(A) AND 3(B))
1,696,000.	1,696,000.	162,029.	152,651.
		ENTER HERE AND ON PAGE 1, PART I, LINE 7, COLUMN (A)	
		ENTER HERE AND ON PAGE 1, PART I, LINE 7, COLUMN (B)	
TOTALS		162,029.	152,651.
TOTAL DIVIDENDS-RECEIVED DEDUCTIONS INCLUDED IN COLUMN 8			

THE CHILDREN'S AID SOCIETY

ATTACHMENT 5

FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS

TAX PREPARATION FEES

1,850.

DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (DPAD)

PART II - LINE 27 - OTHER DEDUCTIONS

1,850.

THE CHILDREN'S AID SOCIETY
FYE: 6/30/2020

EIN: 13-5562191

FORM 990T - PART III - LINE 34 - CHARITABLE CONTRIBUTIONS

<u>FYE</u>	<u>CONTRIBUTIONS MADE</u>	<u>CONTRIBUTIONS DEDUCTED</u>	<u>CONTRIBUTIONS CONVERTED TO NOL</u>	<u>CONTRIBUTIONS AVAILABLE FOR CARRYOVER</u>
6/30/2017	(993,842)	-	(10,316)	(983,526)
6/30/2018	(225,046)	-	(3,887)	(221,159)
6/30/2019	(242,000)	(23,196)	(221)	(218,583)
6/30/2020	(511,955)	(683)	-	(511,272)
TOTAL CONTRIBUTIONS CARRYFORWARD TO 6/30/2021				(1,934,540)

**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 for instructions and the latest information

2019

Name **THE CHILDREN'S AID SOCIETY** Employer Identification number **13-5562191**

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)
1a 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				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss) Combine lines 1a through 6 in column h				7

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)
8a 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				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Enter gain from Form 4797, line 7 or 9				11 56,727.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss) Combine lines 8a through 14 in column h				15 56,727.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	56,727.
17 Net capital gain Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	56,727.
18 Add lines 16 and 17 Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	56,727.

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

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