

Form 990-T

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

OMB No 1545 0687

2018

For calendar year 2018 or other tax year beginning 2018, and ending

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

Department of the Treasury Internal Revenue Service

A Check box if address changed
B Exempt under section
[X] 501(C)(3)
408(e) 220(e)
408A 530(a)
529(a)

Print or Type
BERNARD AND ANNE SPITZER
CHARITABLE TRUST
555 MADISON AVE., 18TH FLOOR
NEW YORK, NY 10022-3300

D Employer identification number
13-7298842
E Unrelated business activity code
551112 900000

C Book value of all assets at end of year
620,390,943.

F Group exemption number
G Check organization type
[X] 501(c) trust

H Enter the number of the organization's unrelated trades or businesses
1 Describe the only (or first) unrelated trade or business here
INVSTMT RELATED K-1 PASSTHRU ITEMS; REALTY

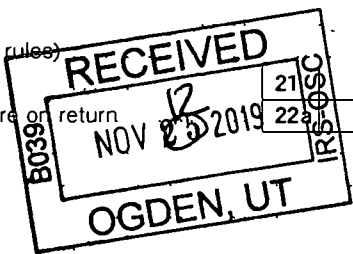
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?
[X] No

J The books are in care of THE CHARITABLE TRUST Telephone number 212-757-5462

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 7 Unrelated debt-financed income, 13 Total.

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)

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include 14 Compensation of officers, directors, and trustees, 19 Taxes and licenses, 20 Charitable contributions, 21 Depreciation, 29 Total deductions, 30 Unrelated business taxable income before net operating loss deduction, 32 Unrelated business taxable income.



672

43

Part II Total Unrelated Business Taxable Income

33 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	1,373,927.
34 Amounts paid for disallowed fringes	34	
35 Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36 Total of unrelated business taxable income before specific deduction Subtract line 35 from the sum of lines 33 and 34	36	1,373,927.
37 Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38 Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	1,372,927.

Part V Tax Computation

39 Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	
40 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from <input type="checkbox"/> Tax rate schedule or <input checked="" type="checkbox"/> Schedule D (Form 1041)	40	351,369.
41 Proxy tax. See instructions	41	
42 Alternative minimum tax (trusts only)	42	
43 Tax on Noncompliant Facility Income. See instructions	43	
44 Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	351,369.

Part VI Tax and Payments

45 a Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	45 a		
b Other credits (see instructions)	45 b		
c General business credit Attach Form 3800 (see instructions)	45 c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	45 d		
e Total credits. Add lines 45a through 45d	45 e	0.	
46 Subtract line 45e from line 44	46	351,369.	
47 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 type="checkbox"/> Other (attach schedule)	47		
48 Total tax. Add lines 46 and 47 (see instructions)	48	351,369.	
49 2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49		
50 a Payments. A 2017 overpayment credited to 2018	50 a	95,969.	STATEMENT 1
b 2018 estimated tax payments	50 b	7,031.	
c Tax deposited with Form 8868	50 c		
d Foreign organizations Tax paid or withheld at source (see instructions)	50 d		
e Backup withholding (see instructions)	50 e		
f Credit for small employer health insurance premiums (attach Form 8941)	50 f		
g Other credits, adjustments, and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	50 g		
51 Total payments. Add lines 50a through 50g	51	103,000.	
52 Estimated tax penalty (see instructions) Check if Form 2220 is attached <input checked="" type="checkbox"/>	52	9,150.	
53 Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	264,180.	
54 Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54		
55 Enter the amount of line 54 you want Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	55		

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

56 At any time during the 2018 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 VARIOUS	Yes	No
57 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	X
58 Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0.		

Sign Here 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: *[Signature]* Date: 11/09/19 Title: TRUSTEE

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name: RICHARD TERRIS Preparer's signature: *[Signature]* Date: 11/07/19 Check if self employed PTIN: P00045201

Firm's name: LEON D. ALPERN & COMPANY Firm's EIN: 13-2609367

Firm's address: 100 CROSSWAYS PK DR WEST, #401 WOODBURY, NY 11797 Phone no: (516) 877-2770

Schedule A – Cost of Goods Sold. Enter method of inventory valuation ▶

1 Inventory at beginning of year	1		6 Inventory at end of year	6			
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3 Cost of labor	3						
4a Additional section 263A costs (attach schedule)	4a						
b Other costs (attach sch)	4b		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?			Yes	No
5 Total. Add lines 1 through 4b	5						X

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	Total	
(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) ▶

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 SEE ST 2	
			(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)
(1) K-1 PASSTHRU INCOME & EXPENSES		571,781.		
(2) NON RESIDENTIAL BLDG - BETHESDA, MD 2		1,655,344.	638,902.	1,148,108.
(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)		100.0000 %	571,781.	
(2) 10,200,000.	16,424,947.	62.1007 %	1,027,980.	1,109,746.
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) ▶	Enter here and on page 1, Part I, line 7, column (B) ▶
Total dividends-received deductions included in column 8			1,599,761.	1,109,746.

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)

Totals

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 (column 3 plus column 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)

Totals

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 columns 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, column (A)

Enter here and on page 1, Part I, line 10, column (B)

Enter here and on page 1, Part II, line 26

Totals

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 (col 6 minus col 5, but not more than col 4)
(1)						
(2)						
(3)						
(4)						

Totals (carry to Part II, line (5))

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 (col 6 minus col 5, but not more than col 4)
(1)						
(2)						
(3)						
(4)						
Totals from Part I						
	Enter here and on page 1, Part I, line 11, column (A)	Enter here and on page 1, Part I, line 11, column (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	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Total. Enter here and on page 1, Part II, line 14			

BERNARD AND ANNE SPITZER
CHARITABLE TRUST

13-7298842

STATEMENT 1
FORM 990-T, PART V
OTHER CHARGES AND PAYMENTS

LATE INTEREST

TOTAL \$ 6,661.
\$ 6,661.STATEMENT 2
FORM 990-T, SCHEDULE E, LINE 3B
OTHER DEDUCTIONS ALLOCABLE TO DEBT-FINANCED PROPERTY

NON RESIDENTIAL BLDG - BETHESDA, MD 20%

CLEANING AND MAINTENANCE	\$ 59,735.
GARDENING	5,286.
INSURANCE	14,515.
LEGAL AND PROFESSIONAL FEES	16,289.
MANAGEMENT FEES	20,095.
MISCELLANEOUS	16,136.
INTEREST	448,828.
REPAIRS	111,630.
TAXES	183,985.
UTILITIES	111,703.
SECURITY	17,114.
LLC FILING FEES	1,025.
AMORTIZATION	84,966.
BUILDING MANAGER	29,221.
ADMINISTRATIVE	19,438.
LEASING EXPENSES	8,142.
TOTAL	<u>\$ 1,148,108.</u>

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

OMB No 1545-0092

2018

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
▶ Go to www.irs.gov/F1041 for instructions and the latest information.

Name of estate or trust BERNARD AND ANNE SPITZER CHARITABLE TRUST	Employer identification number 13-7298842
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Note: Form 5227 filers need to complete *only* Parts I and II

Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (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, col (g)	(h) Gain or (loss) Subtract col (e) from col (d) & combine the result with col (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	9,057.			9,057.
4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts			5	
6 Short-term capital loss carryover Enter the amount, if any, from line 9 of the 2017 Capital Loss Carryover Worksheet			6	370,019.
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h) Enter here and on line 17, column (3) on the back			7	-360,962.

Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (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, col (g)	(h) Gain or (loss) Subtract col (e) from col (d) and combine the result with col (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	1,408,455.			1,408,455.
11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts			12	
13 Capital gain distributions			13	
14 Gain from Form 4797, Part I			14	
15 Long-term capital loss carryover Enter the amount, if any, from line 14 of the 2017 Capital Loss Carryover Worksheet			15	135,725.
16 Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h) Enter here and on line 18a, column (3) on the back			16	1,272,730.

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

FIFA1512L 12/20/18

Schedule D (Form 1041) 2018

Part III Summary of Parts I and II		(1) Beneficiaries' (see instructions)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part				
17	Net short-term gain or (loss)	17	-360,962.	-360,962.
18	Net long-term gain or (loss):			
	a Total for year	18a	1,272,730.	1,272,730.
	b Unrecaptured section 1250 gain (see line 18 of the worksheet)	18b		
	c 28% rate gain	18c		
19	Total net gain or (loss). Combine lines 17 and 18a	19	911,768.	911,768.

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and **don't** complete Part IV If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary

Part IV Capital Loss Limitation		
20	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of	20
	a The loss on line 19, column (3) or b \$3,000	

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 38), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 18b, column (2) or line 18c, column (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

Form 990-T trusts. Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 38, is more than zero Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, column (2) or line 18c, column (2) is more than zero

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 38)	21	1,372,927.	
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero	22	911,768.	
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23		
24	Add lines 22 and 23	24	911,768.	
25	If the estate or trust is filing Form 4952, enter the amount from line 4g, otherwise, enter -0-	25	0.	
26	Subtract line 25 from line 24 If zero or less, enter -0-	26	911,768.	
27	Subtract line 26 from line 21 If zero or less, enter -0-	27	461,159.	
28	Enter the smaller of the amount on line 21 or \$2,600	28	2,600.	
29	Enter the smaller of the amount on line 27 or line 28	29	2,600.	
30	Subtract line 29 from line 28 If zero or less, enter -0- This amount is taxed at 0%	30		0.
31	Enter the smaller of line 21 or line 26	31	911,768.	
32	Subtract line 30 from line 26	32	911,768.	
33	Enter the smaller of line 21 or \$12,700	33	12,700.	
34	Add lines 27 and 30	34	461,159.	
35	Subtract line 34 from line 33 If zero or less, enter -0-	35	0.	
36	Enter the smaller of line 32 or line 35	36		
37	Multiply line 36 by 15% (0.15)	37		
38	Enter the amount from line 31	38	911,768.	
39	Add lines 30 and 36	39		
40	Subtract line 39 from line 38 If zero or less, enter -0-	40	911,768.	
41	Multiply line 40 by 20% (0.20)	41		182,354.
42	Figure the tax on the amount on line 27 Use the 2018 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	42	169,015.	
43	Add lines 37, 41, and 42	43	351,369.	
44	Figure the tax on the amount on line 21 Use the 2018 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	44	506,369.	
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 40)	45		351,369.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

2018

Attachment
Sequence No **179**

Name(s) shown on return **BERNARD AND ANNE SPITZER
CHARITABLE TRUST**

Identifying number
13-7298842

Business or activity to which this form relates

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 See instrs	11	
12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2019 Add lines 9 and 10, less line 12	▶ 13	

Note: Don't use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property See instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2018	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

Sales and Other Dispositions of Capital Assets

▶ Go to 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

Name(s) shown on return

BERNARD AND ANNE SPITZER

SSN or taxpayer identification number

13-7298842

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 shares 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 Note 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). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	K-1 PASSTHRU NET SHORT TERM GAIN		12/31/18	9,057.	0.			9,057.
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			9,057.	0.		0.	9,057.

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.

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

SSN or taxpayer identification number

BERNARD AND ANNE SPITZER

13-7298842

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 III 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 shares 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 Note below and see Column (e) 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). See the separate instructions		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	K-1 PASSTHRU NET LONG TERM GAIN		12/31/18	945,185.	0.			945,185.
	BETHESDA ANNEX	12/21/11	12/28/18	463,270.	0.			463,270.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)			1,408,455.	0.			0. 1,408,455.

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.