

AMENDED RETURN NOTICE 2018-100

Form 990-T

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

2018

Department of the Treasury Internal Revenue Service

For calendar year 2018 or other tax year beginning 07/01/18, and ending 06/30/19

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

Check box if address changed
Exempt under section
501(c)(3)
408(e) 220(e)
408A 530(a)
529(a)

Name of organization: COMMUNITY FOUNDATION OF GREATER JOHNSTOWN
Number, street, and room or suite no: 216 FRANKLIN STREET, SUITE 400
City or town, state or province, country, and ZIP or foreign postal code: JOHNSTOWN PA 15901

D Employer identification number: 25-1637373
E Unrelated business activity code

C Book value of all assets at end of year: 74,104,567

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

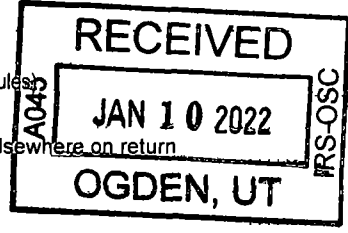
H Enter the number of the organization's unrelated trades or businesses: SEE STATEMENT 2
Describe the only (or first) unrelated trade or business here

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

J The books are in care of: MICHAEL KANE Telephone number: 814-536-7741

Table with 4 columns: (A) Income, (B) Expenses, (C) Net, and a description column. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, etc.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net, and a description column. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc.



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Part III Total Unrelated Business Taxable income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38 for unrelated business taxable income calculation.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-55 for tax and payments.

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

Table with 3 columns: Line number, Description, and Yes/No. Includes lines 56-58 regarding foreign activities and tax-exempt interest.

Sign Here: Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer: [Signature], Date: 11/4/21, Title: EXECUTIVE DIRECTOR.

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

Paid Preparer Use Only: Print/Type preparer's name: KEVIN F. KROSKIE, CPA; Preparer's signature; Date: 12/28/21; Firm's name: BARNES SALY & COMPANY PC; Firm's address: 637 FERNDAL AVENUE, SUITE 100, JOHNSTOWN, PA 15905-3999; Firm's EIN: ** - *** 5872; Phone no: 814-288-1544.

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 sec 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b	Other costs (attach schedule)	4b					
5	Total. 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)	N/A	
(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	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ►
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►		

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)	N/A			
(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)		%		
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				

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. Row (1) contains 'N/A'.

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. Rows (1) through (4) are empty.

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)

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). Row (1) contains 'N/A'.

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)

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). Row (1) contains 'N/A'.

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 26

Totals

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). Row (1) contains 'N/A'.

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 (column 6 minus column 5, but not more than column 4)
(1) N/A						
(2)						
(3)						
(4)						
Totals from Part I ▶						
Totals, Part II (lines 1-5) ▶	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

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) N/A		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			

Statement 1 - Form 990-T - Explanation for Amending

Description

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

CHANGES TO AMENDED FORM 990-T:

FORM 990T, PART III, LINE 34 - FROM \$4,550 TO \$-0-

FORM 990T, PART III, LINE 38 - FROM \$3,550 TO \$-0-

FORM 990T, PART IV, LINE 39, 46, 48 - FROM \$746 TO \$-0-

FORM 990T, PART V, LINE 54, FROM \$-0- TO \$746

FORM 990T, PART V, LINE 55, FROM \$-0- TO \$746

Statement 2 - Form 990-T - Primary Unrelated Business Activity

Description

THE ORIGINAL FORM 990-T WAS FILED BY THE COMMUNITY FOUNDATION OF GREATER JOHNSTOWN DUE TO THE REQUIREMENT OF INTERNAL REVENUE CODE SECTION 512(A)(7). THE COMMUNITY FOUNDATION OF GREATER JOHNSTOWN PROVIDES A QUALIFIED TRANSPORTATION FRINGE BENEFIT TO EMPLOYEES FOR PARKING.

THIS AMENDED FORM 990-T IS BEING FILED DUE TO THE REPEAL OF IRC SECTION 512(A)(7).