

960

Form **990-T**

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

OMB No 1545-0687

For calendar year 2017 or other tax year beginning 07/01, 2017, and ending 06/30, 2018.

**2017**

Department of the Treasury  
Internal Revenue Service

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

**A**  Check box if address changed

**B** Exempt under section

501(c)(3)  220(e)  530(a)  529(a)

**Name of organization** (  Check box if name changed and see instructions )  
HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION

**Number, street, and room or suite no.** If a P O box, see instructions  
3101 CLIFTON AVENUE

**City or town, state or province, country, and ZIP or foreign postal code**  
CINCINNATI, OH 45220-2488

**D Employer identification number**  
(Employees' trust see instructions)  
31-0537067

**E Unrelated business activity codes**  
(See instructions)  
525990 531190

**C** Book value of all assets at end of year  
315,561,528.

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

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

**H** Describe the organization's primary unrelated business activity LP INVESTMENTS & RENTAL INCOME

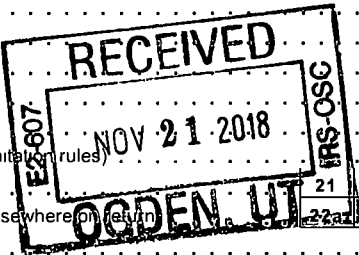
**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation           

**J** The books are in care of BARBARA TELEK, CFO Telephone number 513-487-3206

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b>	Gross receipts or sales			
<b>b</b>	Less returns and allowances			
<b>1c</b>	Balance			
<b>2</b>	Cost of goods sold (Schedule A, line 7)			
<b>3</b>	Gross profit Subtract line 2 from line 1c			
<b>4a</b>	Capital gain net income (attach Schedule D)			
<b>4b</b>	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
<b>4c</b>	Capital loss deduction for trusts			
<b>5</b>	Income (loss) from partnerships and S corporations (attach statement)	-18,926.	ATCH 1	-18,926.
<b>6</b>	Rent income (Schedule C)	24,056	12,423.	11,633.
<b>7</b>	Unrelated debt-financed income (Schedule E)			
<b>8</b>	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			
<b>9</b>	Investment income of a section 501(c)(7), (9) or (17) organization (Schedule G)			
<b>10</b>	Exploited exempt activity income (Schedule I)			
<b>11</b>	Advertising income (Schedule J)			
<b>12</b>	Other income (See instructions, attach schedule)	20,611.	ATCH 2	20,611.
<b>13</b>	<b>Total.</b> Combine lines 3 through 12	25,741.	12,423.	13,318.

**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)

<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)	<b>18</b>	
<b>19</b>	Taxes and licenses	<b>19</b>	3,552.
<b>20</b>	Charitable contributions (See instructions for limitations rules)	<b>20</b>	
<b>21</b>	Depreciation (attach Form 4562)	<b>21</b>	
<b>22a</b>	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	
<b>22b</b>	Depletion	<b>22b</b>	20,590
<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</b>	<b>Total deductions.</b> Add lines 14 through 28	<b>28</b>	ATTACHMENT 3 12,695.
<b>29</b>	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	<b>29</b>	36,837.
<b>30</b>	Net operating loss deduction (limited to the amount on line 30)	<b>30</b>	-23,519.
<b>31</b>	Unrelated business taxable income before specific deduction Subtract line 31 from line 30	<b>31</b>	
<b>32</b>	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	<b>32</b>	-23,519.
<b>33</b>	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>33</b>	
<b>34</b>		<b>34</b>	-23,519.



SCANNED FEB 15 2018

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2017)

TX2740 2 00P JSA 4430LB 649R

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**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here  See instructions and:

a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order)  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

b Enter organization's share of (1) Additional 5% tax (not more than \$11,750) . . . . . \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) . . . . . \$ \_\_\_\_\_

c Income tax on the amount on line 34. . . . . **35c**

**36 Trusts Taxable at Trust Rates** See instructions for tax computation. Income tax on the amount on line 34 from  Tax rate schedule or  Schedule D (Form 1041). . . . . **36**

**37 Proxy tax** See instructions . . . . . **37**

**38 Alternative minimum tax** . . . . . **38**

**39 Tax on Non-Compliant Facility Income** See instructions . . . . . **39**

**40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies . . . . . **40**

**Part IV Tax and Payments**

**41 a** Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116). . . . . **41a**

**b** Other credits (see instructions). . . . . **41b**

**c** General business credit. Attach Form 3800 (see instructions). . . . . **41c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827). . . . . **41d**

**e** Total credits. Add lines 41a through 41d . . . . . **41e**

**42** Subtract line 41e from line 40 . . . . . **42**

**43** Other taxes. Check if from  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule). . . . . **43**

**44** Total tax. Add lines 42 and 43. . . . . **44** 0.

**45 a** Payments. A 2016 overpayment credited to 2017 . . . . . **45a**

**b** 2017 estimated tax payments . . . . . **45b**

**c** Tax deposited with Form 8868. . . . . **45c**

**d** Foreign organizations. Tax paid or withheld at source (see instructions) . . . . . **45d**

**e** Backup withholding (see instructions) . . . . . **45e**

**f** Credit for small employer health insurance premiums (Attach Form 8941) . . . . . **45f**

**g** Other credits and payments  Form 4136  Form 2439  Other \_\_\_\_\_ Total **45g**

**46** Total payments. Add lines 45a through 45g . . . . . **46**

**47** Estimated tax penalty (see instructions). Check if Form 2220 is attached. . . . . **47**

**48** Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed . . . . . **48**

**49** Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid . . . . . **49**

**50** Enter the amount of line 49 you want  Credited to 2018 estimated tax  Refunded **50**

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

**51** At any time during the 2017 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   X

**52** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . .   X  
 If YES, see instructions for other forms the organization may have to file

**53** Enter the amount of tax-exempt interest received or accrued during the tax year  \$

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** *Michelle Sloan* 11/12/18 *Controller*  
 Signature of officer Date Title

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

**Paid Preparer Use Only**

Print/Type preparer's name BRIDGET T ROCHE	Preparer's signature <i>Bridget T Roche</i>	Date 11/12/18	Check <input type="checkbox"/> if self-employed	PTIN P00666837
Firm's name <input checked="" type="checkbox"/> GRANT THORNTON LLP	Firm's EIN <input checked="" type="checkbox"/> 36-6055558		Phone no. 312-856-0200	
Firm's address <input checked="" type="checkbox"/> 171 N. CLARK ST, SUITE 200, CHICAGO, IL 60601				

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

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

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

(see instructions)

**1.** Description of property

- (1) PARKING LOT RENTAL INCOME
- (2) DORM RENTAL INCOME
- (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)	23,756.			11,511.
(2)	300			912.
(3)				
(4)				
<b>Total</b>	<b>24,056.</b>	<b>Total</b>		

**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶ **12,423.**

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A). . . . ▶ **24,056.**

**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)		%		
			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
<b>Totals</b> . . . . . ▶				
<b>Total dividends-received deductions</b> included in column 8 . . . . . ▶				

**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 (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)

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

**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 . . . . . ▶			

ATTACHMENT 1

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

LOSS FROM LP INVESTMENTS

-18,926.

INCOME (LOSS) FROM PARTNERSHIPS

-18,926.

ATTACHMENT 2

PART I - LINE 12 - OTHER INCOME

EMPLOYEE PRE-TAX TRANSPORTATION BENEFITS  
EMPLOYEE PARKING BENEFITS COST

19,732.

879.

PART I - LINE 12 - OTHER INCOME

20,611.

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

TAX PREP FEES

12,695.

PART II - LINE 28 - OTHER DEDUCTIONS

12,695.



SCHEDULE C - RENT INCOME DEDUCTIONS

PARKING LOT RENTAL INCOME

REPAIRS, UTILITIES, AND INSURANCE	11,511.
TOTAL	<u>11,511.</u>

SCHEDULE C - RENT INCOME DEDUCTIONS

DORM RENTAL INCOME

SALARIES AND WAGES	203.
REPAIRS, UTILITIES, AND INSURANCE	709.
TOTAL	<u>912.</u>

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ 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.

OMB No 1545-0123

**2017**

Name **HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION**

Employer identification number  
**31-0537067**

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

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 . . . . .		94		-94.
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>5</b>
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				<b>6</b> ( 69,236.)
<b>7</b> Net short-term capital gain or (loss) Combine lines 1a through 6 in column h . . . . .				<b>7</b> -69,330.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

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 . . . . .	617			617.
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				<b>11</b> 68.
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>13</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .				<b>14</b>
<b>15</b> Net long-term capital gain or (loss) Combine lines 8a through 14 in column h . . . . .				<b>15</b> 685.

**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) . . . . .	<b>16</b>
<b>17</b> Net capital gain Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>
<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 If the corporation has qualified timber gain, also complete Part IV . . . . .	<b>18</b>

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) 2017



Name(s) shown on return Name and SSN or taxpayer identification no not required if shown on other side <b>HEBREW UNION COLLEGE - JEWISH INSTITUTE OF</b>	Social security number or taxpayer identification number <b>31-0537067</b>
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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 long term. 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 (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	
	LT CAPITAL GAIN FROM LP INVEST	VAR	VAR	617				617
<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, line 8b (if <b>Box D</b> above is checked), line 9 (if <b>Box E</b> above is checked), or line 10 (if <b>Box F</b> above is checked)▶			617				617

**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.

HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION  
FORM 990-T

31-0537067  
6/30/2018

NET OPERATING LOSS CARRYFORWARD

TAX YEAR ENDED	LOSS INCURRED	UTILIZED IN PRIOR YEARS	UTILIZED IN CURRENT YEAR	NET OPERATING LOSS CARRYFORWARD AVAILABLE
6/30/2014	197,503	-	-	197,503
6/30/2015	76,817	-	-	76,817
6/30/2016	32,022	-	-	32,022
6/30/2017	40,204	-	-	40,204
6/30/2018	23,519	-	-	23,519
<b>NET OPERATING LOSS CARRYFORWARD TO TY 2018</b>				<b>370,065</b>

HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION  
FORM 990-T

31-0537067  
6/30/2018

**CAPITAL LOSS CARRYFORWARD**

<b>TAX YEAR ENDED</b>	<b>LOSS INCURRED</b>	<b>UTILIZED IN PRIOR YEARS</b>	<b>UTILIZED IN CURRENT YEAR</b>	<b>CAPITAL LOSS CARRYFORWARD AVAILABLE</b>
6/30/2014	130,334	71,394	590	58,350
6/30/2015	-	-	-	-
6/30/2016	4,592	-	-	4,592
6/30/2017	5,794	-	-	5,794
6/30/2018	-	-	-	-
<b>CAPITAL LOSS CARRYFORWARD TO TY 2018</b>				<b>68,736</b>

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**CHARITABLE CONTRIBUTION CARRYFORWARD**

<b>TAX YEAR ENDED</b>	<b>CONTRIBUTION MADE</b>	<b>UTILIZED IN PRIOR YEARS</b>	<b>UTILIZED IN CURRENT YEAR</b>	<b>CHARITABLE CONTRIBUTION CARRYFORWARD AVAILABLE</b>
6/30/2014	294	-	294	-
6/30/2015	113	-	113	-
6/30/2016	135	-	135	-
6/30/2017	132	-	132	-
6/30/2018	287	-	287	-
<b>CHARITABLE CONTRIBUTION CARRYFORWARD TO TY 2018</b>				<b>-</b>