

Form 990-T

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

OMB No 1545-0687

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

2018

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

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

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

31-0537067

B Exempt under section

X 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)

Print or Type

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

E Unrelated business activity code (See instructions)

525990

C Book value of all assets at end of year

326,928,420

F Group exemption number (See instructions)

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

H Enter the number of the organization's unrelated trades or businesses 4 Describe the only (or first) unrelated trade or business here LP INVESTMENTS (QPI K-1S) 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 X No If "Yes," enter the name and identifying number of the parent corporation

J The books are in care of MICHELLE SLOCUM, CONTROLLER Telephone number 513-487-3205

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, Gross profit, Capital gain net income, Net gain (loss), Capital loss deduction for trusts, Income (loss) from a partnership or an S corporation, Rent income, Unrelated debt-financed income, Interest, annuities, royalties, and rents from a controlled organization, Investment income of a section 501(c)(7), (9), or (17) organization, Exploited exempt activity income, Advertising income, Other income, Total. Combine lines 3 through 12.

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 Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, Bad debts, Interest (attach schedule), Taxes and licenses, Charitable contributions, Depreciation, Less depreciation claimed on Schedule A and elsewhere on return, Depletion, Contributions to deferred compensation plans, Employee benefit programs, Excess exempt expenses, Excess leadership costs, Other deductions, Total deductions, Unrelated business taxable income before net operating loss deduction, Deductions for net operating loss arising in tax years beginning on or after January 1, 2018, Unrelated business taxable income. Includes a RECEIVED stamp from UGDEN, UT dated NOV 14 2019.

For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2018)

Handwritten number 922

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	33	5,097.
34	Amounts paid for disallowed fringes	34	57,771
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) ATCH 3.	35	62,868
36	Total of unrelated business taxable income before specific deduction Subtract line 35 from the sum of lines 33 and 34.	36	
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	0.

Part IV 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 type="checkbox"/> Schedule D (Form 1041).	40	
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	

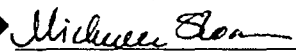

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116).	45a	
b	Other credits (see instructions).	45b	
c	General business credit. Attach Form 3800 (see instructions).	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827).	45d	
e	Total credits. Add lines 45a through 45d.	45e	
46	Subtract line 45e from line 44.	46	
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	
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B Part II column (k), line 2.	49	
50a	Payments. A 2017 overpayment credited to 2018.	50a	
b	2018 estimated tax payments.	50b	
c	Tax deposited with Form 8868.	50c	
d	Foreign organizations. Tax paid or withheld at source (see instructions).	50d	
e	Backup withholding (see instructions).	50e	
f	Credit for small employer health insurance premiums (attach Form 8941).	50f	
g	Other credits, adjustments, and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other. Total	50g	
51	Total payments. Add lines 50a through 50g.	51	
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached.	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed.	53	
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 VI Statements Regarding Certain Activities and Other Information (see instructions)

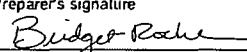
56	At any time during the 2018 calendar year did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes" the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes" enter the name of the foreign country here.	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
58	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  11/13/19  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	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
BRIDGET T. ROCHE		11/13/19		P00666837
Firm's name	Firm's EIN		Firm's address	
GRANT THORNTON LLP	36-605558		171 N. CLARK ST, SUITE 200, CHICAGO, IL 60601	
Firm's address	Phone no			
	312-856-0200			

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		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b				
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	
			(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)		%		
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)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	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)						
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	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 for
Unrelated Trade or Business**

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

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

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Open to Public Inspection for
501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

Name of organization

HEBREW UNION COLLEGE - JEWISH INSTITUTE OF

Employer identification number

31-0537067

Unrelated business activity code (see instructions) ▶ 525990

Describe the unrelated trade or business ▶ LP INVESTMENTS (NON-QPI K-1)

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances			
c Balance ▶	1 c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Schedule D)	4 a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b		
c Capital loss deduction for trusts	4 c		
5 Income (loss) from a partnership or an S corporation (attach statement) <u>ATCH 4</u>	5	1,449.	1,449.
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
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	1,449.	1,449.

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 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		153.
20 Charitable contributions (See instructions for limitation rules)	20		24.
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22 a		
23 Depletion	22 b		
24 Contributions to deferred compensation plans	23		
25 Employee benefit programs	24		
26 Excess exempt expenses (Schedule I)	25		
27 Excess readership costs (Schedule J)	26		
28 Other deductions (attach schedule) <u>ATCH 5</u>	27		
29 Total deductions. Add lines 14 through 28	28		841.
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	29		1,018.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		431.
32 Unrelated business taxable income Subtract line 31 from line 30	31		
	32		431.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

JSA

8X2745 1 000

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

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

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For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

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501(c)(3) Organizations Only

Name of organization

HEBREW UNION COLLEGE - JEWISH INSTITUTE OF

Employer identification number

31-0537067

Unrelated business activity code (see instructions) ▶ 531190

Describe the unrelated trade or business ▶ PARKING LOT RENTAL

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) <u>ATCH 6</u>	6	24,582.	2,793.
7	Unrelated debt-financed income (Schedule E)	7		
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	24,582.	2,793.
				21,789.

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	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		2,595.
20	Charitable contributions (See instructions for limitation rules)	20		261.
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		
22b		22b		
23	Depletion	23		
24	Contributions to deferred compensation plans	24		
25	Employee benefit programs	25		
26	Excess exempt expenses (Schedule I)	26		
27	Excess readership costs (Schedule J)	27		
28	Other deductions (attach schedule) <u>ATCH 7</u>	28		14,267.
29	Total deductions. Add lines 14 through 28	29		17,123.
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30		4,666.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31		
32	Unrelated business taxable income Subtract line 31 from line 30	32		4,666.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

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

**Unrelated Business Taxable Income for
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Department of the Treasury
Internal Revenue Service

Name of organization

HEBREW UNION COLLEGE - JEWISH INSTITUTE OF

Employer identification number

31-0537067

Unrelated business activity code (see instructions) ▶ 531190

Describe the unrelated trade or business ▶ DORM RENTAL INCOME

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶			
1 c				
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D)	4 a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b			
c Capital loss deduction for trusts	4 c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Schedule C) <u>ATCH 8</u>	6	250.	689.	-439.
7 Unrelated debt-financed income (Schedule E)	7			
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	250.	689.	-439.

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 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			26.
20 Charitable contributions (See instructions for limitation rules)	20			
21 Depreciation (attach Form 4562)	21			
22 Less depreciation claimed on Schedule A and elsewhere on return	22 a			
22 b				
23 Depletion	23			
24 Contributions to deferred compensation plans	24			
25 Employee benefit programs	25			
26 Excess exempt expenses (Schedule I)	26			
27 Excess readership costs (Schedule J)	27			
28 Other deductions (attach schedule) <u>ATCH 9</u>	28			145.
29 Total deductions. Add lines 14 through 28	29			171.
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30			-610.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31			
32 Unrelated business taxable income Subtract line 31 from line 30	32			-610.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

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

LOSS FROM LP INVESTMENTS	-39,595.
INCOME (LOSS) FROM PARTNERSHIPS	<u>-39,595.</u>

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

TAX PREP FEES 421.

PART II - LINE 28 - OTHER DEDUCTIONS 421.

Q-BLK PRIVATE CAPITAL II (PARALLEL), L.P

SCHEDULE M LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS

INCOME FROM LP INVESTMENTS	1,449.
INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS	<u>1,449.</u>

SCHEDULE M - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

TAX PREP FEES

841.

PART II - LINE 28 - OTHER DEDUCTIONS

841.

ATTACHMENT 6

PARKING LOT RENTAL INCOME - SCHEDULE C

SCHEDULE M LINE 6 - SCHEDULE C RENT INCOME

1 DESCRIPTION OF PROPERTY

1 PARKING LOT RENTAL INCOME

2 RENT RECEIVED OR ACCRUED

(1) FROM PERSONAL PROPERTY (IF THE (2) FROM REAL AND PERSONAL PROPERTY (IF THE (3) DEDUCTIONS DIRECTLY CONNECTED
PERCENTAGE OF RENT FOR PERSONAL PROPERTY PERCENTAGE OF RENT FOR PERSONAL PROPERTY EXCEEDS WITH THE INCOME IN COLUMN 2 (A) AND
IS MORE THAN 10% BUT NOT MORE THAN 50%) 50% OR IF THE RENT IS BASED ON PROFIT OR INCOME) 2 (B) (ATTACH SCHEDULE)

1 24,582.

2,793.

TOTAL 24,582.

TOTAL 2,793.

(C) TOTAL INCOME. ADD TOTALS OF COLUMN 2 (A) AND 2 (B).
ENTER HERE AND ON PAGE 1, PART I, LINE 6, COLUMN (A)

24,582.

(B) TOTAL DEDUCTIONS. ENTER
HERE AND ON PAGE 1, PART I,
LINE 6, COLUMN (B)

2,793.

SCHEDULE M - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

TAX PREP FEES

14,267.

PART II - LINE 28 - OTHER DEDUCTIONS

14,267.

ATTACHMENT 8

DORM RENTAL INCOME - SCHEDULE C

SCHEDULE M LINE 6 - SCHEDULE C RENT INCOME

1 DESCRIPTION OF PROPERTY

1 DORM RENTAL INCOME

2 RENT RECEIVED OR ACCRUED

(1) FROM PERSONAL PROPERTY (IF THE (2) FROM REAL AND PERSONAL PROPERTY (IF THE (3) DEDUCTIONS DIRECTLY CONNECTED
PERCENTAGE OF RENT FOR PERSONAL PROPERTY PERCENTAGE OF RENT FOR PERSONAL PROPERTY EXCEEDS WITH THE INCOME IN COLUMN 2 (A) AND
IS MORE THAN 10% BUT NOT MORE THAN 50%) 50% OR IF THE RENT IS BASED ON PROFIT OR INCOME) 2 (B) (ATTACH SCHEDULE)

1 250.

689.

TOTAL 250.

TOTAL 689.

(C) TOTAL INCOME. ADD TOTALS OF COLUMN 2 (A) AND 2 (B).
ENTER HERE AND ON PAGE 1, PART I, LINE 6, COLUMN (A) 250.
(B) TOTAL DEDUCTIONS. ENTER
HERE AND ON PAGE 1, PART I,
LINE 6, COLUMN (B) 689.

SCHEDULE M - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

TAX PREP FEES

145.

PART II - LINE 28 - OTHER DEDUCTIONS

145.

**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.

2018

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

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

Employer identification number
31-0537067

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		254.		-254.
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 (68,736.)
7 Net short-term capital gain or (loss) Combine lines 1a through 6 in column h				7 -68,990.

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	980			980.
11 Enter gain from Form 4797, line 7 or 9				11
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				15 980.

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

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) 2018

Sales and Other Dispositions of Capital Assets

► Go to www.irs.gov/Form8949 for instructions and the latest information.

2018

Department of the Treasury
Internal Revenue Service

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Attachment
Sequence No **12A**

Name(s) shown on return HEBREW UNION COLLEGE - JEWISH INSTITUTE
RELIGION

Social security number or taxpayer identification number
31-0537067

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 sh 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	
	ST CAPITAL LOSS - LP INV (OPI)	VAR	VAR		254			-254
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) ►				254			-254

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

Social security number or taxpayer identification number

HÉBREW UNION COLLEGE - JEWISH INSTITUTE OF

31-0537067

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 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 sh 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	
	LT CAPITAL GAIN - LP INV (QPI)	VAR	VAR	980				980
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) ▶								
				980				980

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

**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 for instructions and the latest information

OMB No 1545-0123

2018

Name

HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION

Employer identification number

31-0537067

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			133	(133.00)
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 (133.00)

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
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

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	0.00
17 Net capital gain Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	0.00
18 Add lines 16 and 17 Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	0.00

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) 2018

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

▶ 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: **HEBREW UNION COLLEGE - JEWISH INSTITUTE OF RELIGION**
Social security number or taxpayer identification number: **31-0537067**

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 sh 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	
	ST CAPITAL LOSS - LP INV (NON-QPI)	VAR	VAR		133			(133.00)
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) ▶					133.00			(133.00)

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.

CAPITAL LOSS CARRYFORWARD (PRE-2018)

TAX YEAR ENDED	LOSS INCURRED	UTILIZED IN PRIOR YEARS	UTILIZED IN CURRENT YEAR	CAPITAL LOSS CARRYFORWARD AVAILABLE
6/30/2014	130,334	71,984	593	57,757
6/30/2015	-	-	-	-
6/30/2016	4,592	-	-	4,592
6/30/2017	5,794	-	-	5,794
6/30/2018	-	-	-	-
CAPITAL LOSS CARRYFORWARD TO TY 2019				68,143

CAPITAL LOSS CARRYFORWARD (POST-2018)

ACTIVITY: LOSS FROM Q-BLK PRIVATE CAPITAL II (PARALLEL), L.P. - DIVERSIFIED PORTFOLIO

TAX YEAR ENDED	LOSS INCURRED	UTILIZED IN PRIOR YEARS	UTILIZED IN CURRENT YEAR	CAPITAL LOSS CARRYFORWARD AVAILABLE
6/30/2019	133	-	-	133
CAPITAL LOSS CARRYFORWARD TO TY 2019				133

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

31-0537067
6/30/2019

CHARITABLE CONTRIBUTION CARRYFORWARD

TAX YEAR ENDED	CONTRIBUTIONS MADE	UTILIZED IN PRIOR YEARS	UTILIZED IN CURRENT YEAR	CHARITABLE CONTRIBUTION CARRYFORWARD AVAILABLE
6/30/2019	285	-	285	-
CHARITABLE CONTRIBUTION CARRYFORWARD TO TY 2019				-

NET OPERATING LOSS CARRY-FORWARD SCHEDULE (PRE-2018):

TAX YEAR	NOL GENERATED	UTILIZED IN PRIOR YEARS	UTILIZED IN CURRENT YEAR	CHARITABLE CONTRIBUTION CONVERTED TO NOL	NOL REMAINING
6/30/2014	197,503	-	62,868	-	134,635
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
TOTAL	370,065	-	62,868	-	307,197

NET OPERATING LOSS CARRYFORWARD TO TY 2019 307,197

NET OPERATING LOSS CARRY-FORWARD SCHEDULE (POST 2018):

ACTIVITY: LOSS FROM QUALIFIED PARTNERSHIP INTERESTS

TAX YEAR	NOL GENERATED	UTILIZED IN PRIOR YEARS	UTILIZED IN CURRENT YEAR	CHARITABLE CONTRIBUTION CONVERTED TO NOL	NOL REMAINING
6/30/2019	69,353	-	-	-	69,353
TOTAL	69,353	-	-	-	69,353

NET OPERATING LOSS CARRYFORWARD TO TY 2019 69,353

NET OPERATING LOSS CARRY-FORWARD SCHEDULE (POST 2018):

ACTIVITY: LOSS FROM Q-BLK PRIVATE CAPITAL II (PARALLEL), L.P. - DIVERSIFIED PORTFOLIO

TAX YEAR	NOL GENERATED	UTILIZED IN PRIOR YEARS	UTILIZED IN CURRENT YEAR	CHARITABLE CONTRIBUTION CONVERTED TO NOL	NOL REMAINING
6/30/2019	610	-	-	-	610
TOTAL	610	-	-	-	610

NET OPERATING LOSS CARRYFORWARD TO TY 2019 610