

2006

Form 990-T

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

OMB No 1545-0047

2019

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

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

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Department of the Treasury Internal Revenue Service

Form 990-T header section containing organization name (THE JEWISH FEDERATION OF GREATER WASHINGTON, INC.), address (6101 EXECUTIVE BLVD, NORTH BETHESDA, MD 20852), and identification numbers (53-0212445).

Section H: Enter the number of the organization's unrelated trades or businesses (2) and describe the only (or first) unrelated trade or business here (ATCH 1).

Section I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? (Yes/No)

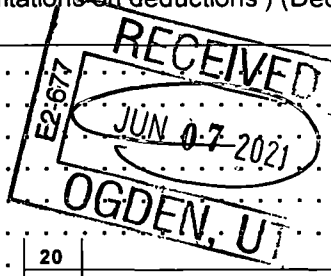
Section J: The books are in care of (MOLLY GRAVHOLT) Telephone number (301-230-7200)

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Less returns and allowances, Cost of goods sold, etc. Total income is 604,224.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc. Total deductions are 49,054.

For Paperwork Reduction Act Notice, see instructions.

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Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 32-39 for Total Unrelated Business Taxable Income.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 40-45 for Tax Computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 46a-56 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 columns. Includes lines 57-59 for Statements Regarding Certain Activities.

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 and Paid Preparer Use Only section. Includes signature of officer (Gil Press), date (5/14/2021), title (CEO), and preparer information (MARC BERGER, BDO USA, LLP).

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				

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)		%		
			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Totals				
Total dividends-received deductions 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 25

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. ▶						
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 26

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			

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

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

OMB No 1545-0047

2019

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

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Name of the organization **THE JEWISH FEDERATION OF GREATER** Employer identification number **53-0212445**

Unrelated Business Activity Code (see instructions) ▶ 531390

Describe the unrelated trade or business ▶ RENTAL OF DEBT-FINANCED PROPERTY

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E). <u>ATCH. 5</u>		7 425,846.	311,082.	114,764.
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		13 425,846.	311,082.	114,764.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) (Deductions must be directly connected with the unrelated business income)

14 Compensation of officers, directors, and trustees (Schedule K)		14		
15 Salaries and wages		15		
16 Repairs and maintenance		16		
17 Bad debts		17		
18 Interest (attach schedule) (see instructions)		18		
19 Taxes and licenses		19		8,519.
20 Depreciation (attach Form 4562)	20			
21 Less depreciation claimed on Schedule A and elsewhere on return	21a			21b
22 Depletion		22		
23 Contributions to deferred compensation plans		23		
24 Employee benefit programs		24		
25 Excess exempt expenses (Schedule I)		25		
26 Excess readership costs (Schedule J)		26		
27 Other deductions (attach schedule) <u>ATCH. 6</u>		27		798.
28 Total deductions. Add lines 14 through 27		28		9,317.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13		29		105,447.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30		
31 Unrelated business taxable income Subtract line 30 from line 29		31		105,447.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

ORGANIZATION'S FIRST UNRELATED TRADE OR BUSINESS ACTIVITY

INCOME DERIVED FROM PARTNERSHIP INVESTMENTS

ATTACHMENT 2FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS OR S CORPORATIONS

AG REALTY FUND VII	-5,080.
HIGHLAND HOUSE LIMITED PARTNER	412,381.
LEXINGTON CAPITAL PARTNERS VI-A, L.P.	8,295.
TIFF PRIVATE EQUITY PARTNERS 2007, LLC	-7,495.
TIFF PRIVATE EQUITY PARTNERS 2008, LLC	2,467.
TIFF PRIVATE EQUITY PARTNERS 2006, LLC	-1,188.
WALTON STREET REAL ESTATE FUND VI, LP	39,647.
SPUR VENTURES III, LP	-65.
PRIVATE ADVISORS SMALL COMPANY	-54,135.
FRIENDSHIP PROPERTIES LTD. PARTNERSHIP	218,947.
PRIVATE ADVISORS SMALL COMPANY	-9,550.
INCOME (LOSS) FROM PARTNERSHIPS	<u>604,224.</u>

ATTACHMENT 3

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

PROFESSIONAL SERVICE FEES

4,202.

PART II - LINE 27 - OTHER DEDUCTIONS

4,202.

FORM 990T - PART III LINE 34 - CHARITABLE CONTRIBUTIONS

UNRELATED TRADE OR BUSINESS INCOME	604,224.
UNRELATED TRADE OR BUSINESS INCOME (SCHEDULES M)	114,764.
ADD: DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0.
LESS: DEDUCTIONS W/O CHARITABLE CONTRIBUTIONS & DPAD	49,054.
DED W/O CHARITABLE CONTRIBUTIONS & DPAD (SCH M)	9,317.
	* 10%
CHARITABLE CONTRIBUTION LIMITATION (10%)	66,062.
CHARITABLE CONTRIBUTION	66,062.
<u>CHARITABLE CONTRIBUTION DEDUCTION (SMALLER OF THE ABOVE TWO)</u>	<u>66,062.</u>

ATTACHMENT 5

DEBT-FINANCED PROPERTY

SCHEDULE M - SCHEDULE E UNRELATED DEBT-FINANCED INCOME

1. DESCRIPTION OF DEBT-FINANCED PROPERTY	2. GROSS INCOME FROM OR ALLOCABLE TO DEBT-FINANCED PROPERTY	3. DEDUCTIONS DIRECTLY CONNECTED WITH OR ALLOCABLE TO DEBT-FINANCED PROPERTY	4. AMOUNT OF AVERAGE ACQUISITION DEBT ON OR ALLOCABLE TO DEBT-FINANCED PROPERTY	5. AVERAGE ADJUSTED BASIS OF OR ALLOCABLE TO DEBT-FINANCED PROPERTY	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 OFFICE BUILDING	976,151.	(A) STRAIGHT LINE DEPR. 274,600. (B) OTHER DEDUCTIONS 438,483.	2,828,750.	6,484,309.	.43625	425,846.	311,082.
TOTALS						425,846.	311,082.
TOTAL DIVIDENDS-RECEIVED							

ENTER HERE AND ON PAGE 1, PART I, LINE 7, COLUMN (A)

ENTER HERE AND ON PAGE 1, PART I, LINE 7, COLUMN (B)

DEBT-FINANCED PROPERTY

FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS

PROFESSIONAL SERVICE FEES

798.

PART II - LINE 27 - OTHER DEDUCTIONS

798. ~