Form **990-T** (2019)

Form 990-T	ŀ		nd proxy tax und	er se	ction 6033(e))	7,06	10			1545-0047
***	For cal	lendar year 2019 or other tax ye					2020	<u>.</u>	ZU	119
Department of the Treasury Internal Revenue Service	<u> </u>	Do not enter SSN numbe		be ma	de public if your organiz					ic Inspection for anizations Only
A Check box if address changed		Name of organization (L	Check box if name c	hanged	and see instructions.)		ا	(Employee instruction	es' trust, ns)	
B Exempt under section	Print	EAST BAY CE			2171					
X 501(cg(3)	Type	Number, street, and room	Unrelated (See instru		s activity code					
408(e) 220(e)	.,,,,	339 11TH ST								
408A530(a) 529(a)		City or town, state or prov RICHMOND, C		r foreig	n postal code		5	3200	0	
C Book value of all assets at end of year		F Group exemption number	ber (See instructions.)	>						····
16,985,5	12.	G Check organization typ	e ► X 501(c) corp	oration	501(c) trust		401(a) tr			Other trust (
n Enter the humber of the	organiza	ation's unrelated trades of t	ousillesses.	<u> </u>	Describe	the only (or				
		NTAL AND LEA				, complete Pa				
	-	ace at the end of the previou	us sentence, complete Pa	erts I an	d II, complete a Scheduk	e M for each	additional	trade or		
business, then complete			***					10		
		ooration a subsidiary in an a		nt-subs	idiary controlled group?		▶ ∟	_ Yes	LX	NO
J The books are in care of		tifying number of the paren			Talanh	one number	L 51	<u>N_23</u>	11-2	624
		de or Business Inc			(A) Income		xpenses	<u> </u>		C) Net
1a Gross receipts or sale		ac or Buomicoo me	<u> </u>		(1)	(-)				/
b Less returns and allo			c Balance	1c		•		1		
2 Cost of goods sold (S		A. line 7)	• Building	2			a : -2		<u> </u>	7= -
3 Gross profit. Subtract			•	3	····	<u> </u>				
4a Capital gain net incon				4a	· · · · · · · · · · · · · · · · · · ·					
b Net gain (loss) (Form	4797, P	Part II, line 17) (attach Form	1 4797)	4b		_				
c Capital loss deduction from a	n for trus	sts .		4c		/	.r.,			
5 Income (loss) from a	partners	ship or an S corporation (a	ttach statement)	5						
6 Rent income (Schedu 7 Unrelated debt-finance	ıle C)			6						
7 Unrelated debt-finance	ed incol	me (Schedule E)	•	7	142,701.				14	2,701.
	•	and rents from a controlled	*	8						
		on 501(c)(7), (9), or (17) o	rganization (Schedule G)		/					
10 Exploited exempt acti				10			_			
11 Advertising income (11						
12 Other income (See in			/	12	142,701.				1 /	2,701.
13 Total Combine lines Part II Deduction		ot Taken Elsewhe	ra (Saa ingrii intions fe						7.3	2,701.
(Deductions	s must l	be directly connected w	ith the unrelated busi	ness in	icome.)	,				
14 Compensation of of	ficers, di	rectors, and trustees (Sch	edule K)					14		
15 Salaries and wages								15		
16 Repairs and mainter	nance	/.					L	16		
17 Bad debts		/		•			-	17		
18 Interest (attach sche	edule) (s	ee instructions) .			**			18		
19 Taxes and licenses				-		-	· -	19		
20 Depreciation (attach		<i>,</i> ' '			20			041		
21 Less depreciation cl22 Depletion	aimeo o	n Schedule A and elsewher	RECE	IV/E	D 21a	·		21b 22		
23 Contributions to def	Arrad co	Impagestion plane	RECE	.1 ۷.4	- 101		· -	23		
24 Employee benefit pr		треповион рівно	اوا	0.00	21 181		·	24		
25 Excess exempt expe	-	chedule I)	. SE MAY 2	U Z	121 - 00		 	25		
26 Excess readership c	-	•	1-1		1 <u>~</u> 1		 	26		
27 Other deductions (a	-		OGDE	ΞÑ,	UT	•	.	27		
28 Total deductions. A							· [28		0.
/		ncome before net operating	g loss deduction. Subtrac	t line 2	8 from line 13		Γ	29	14	2,701.
30 Deduction for net or	erating	loss arising ın tax years be	ginning on or after Janua	ry 1, 20	018		Γ			
(see instructions)						•		30	· · · · · ·	0.
81 Unrelated business	taxable i	ncome. Subtract line 30 fro	om line 29				ſ	31	14	2,701.

Form 990	P-T (2019) EAST BAY CENTER FOR THE PERFORMING ARTS	94-1692171 Page 2
Part	おす Total Unrelated Business Taxable Income	•
32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	\$2 142,701.
33	Amounts paid for disallowed fringes	83
34	Charitable contributions (see instructions for limitation rules)	34 0.
	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35 142,701.
	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36
37	Total of unrolated business taxable income before specific deduction. Subtract line 36 from line 35	87 142,701.
	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	\$8 1,000.
	Unrelated business taxable income. Subtract line 38 from line 37, if line 38 is greater than line 37,	
	enter the smaller of zero or line 37	39 141,701.
Part	IV Tax Computation	1,
	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40 29,757.
	Trusts Taxable at Trust Rates. See instructions for tax computation, Income tax on the amount on line 39 from:	
••	Tax rate schedule or Schedule D (Form 1041)	4
42	Proxy tax. See instructions	42
	Alternative minimum tax (trusts only)	43
	Tax on Noncompilant Facility Income. See instructions	44
	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45 29,757.
Part		1 20/13/1
	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 46a	'
	Other credits (see instructions) 46b	†
	General business credit. Attach Form 3800	4 ` "↓
	Credit for prior year minimum tax (attach Form 8801 or 8827) 46d	4
		1
	Total credits. Add lines 46a through 46d	466 29,757.
47	Subtract line 46e from line 45 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule)	
	$^{-}$	48 29,757.
	Total tax. Add lines 47 and 48 (see instructions)	
	2019 net 965 tax hability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50 0.
	Payments: A 2018 overpayment credited to 2019 2019 estimated tax payments (0) 518 39,160.	4
	α <i>σ</i>	↓ '
	Tax deposited with Form 8868	4_
	Foreign organizations: Tax paid or withheld at source (see instructions) 51d	4 1
	Backup withholding (see instructions) . 51e	4 1
	Credit for small employer health insurance promiums (attach Form 8941)	
g	Other credits, adjustments, and payments: Form 2439	f f
	Form 4136 Other Total ▶	1 30 160
	Total payments. Add lines 51a through 51g	52 39,160.
	Estimated tax penalty (see instructions). Check if Form 2220 is attached	53
	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54
	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55 9,403.
	Enter the amount of line 55 you want: Credited to 2020 estimated tax	9,403.
/ Part		
	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority	Yes No
	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
	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.	1 1
59	Enter the amount of tax-exempt interest received or accrued during the tax year > \$	
Cian	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my kno correct, and complete. Declaration of prepayer (other than taxpayer) is based on all information of which preparer has any knowledge	wledge and belief, it is true,
Sign Here	. / // × 2/25/2021 .	lay the IRS discuss this return with
nere	ARTISTIC DIRECTOR IN	ne preparer shown below (see
		structions)? X Yes No
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	f PTIN
Paid	KEVIN T. WII.SON Revin Wilson (Mar 1, 2021 17 18 PST) Mar 1, 2021 self- employed	
Prep	arer KDVIII 1. NILDON	P01313212
-	Only Firm's name NOVOGRADAC & COMPANY LLP Firm's EIN	94-3108253
	2033 N. MAIN STREET, SUITE 400	/AAF\ A4A 4555
		(925) 949-4252
923711	01-27-20	Form 990-T (2019)

Schedule A - Cost of Goods	Sold. Enter method of invent	ory valuation N/A		
1 Inventory at beginning of year	1	6 Inventory at end of year		6
2 Purchases	2	7 Cost of goods sold. Su	btract line 6	
3 Cost of labor	3	from line 5. Enter here a	and in Part I,	
4a Additional section 263A costs		line 2		7
(attach schedule)	4a	8 Do the rules of section	263A (with respect to	Yes No
b Other costs (attach schedule)	46	property produced or a	cquired for resale) apply to	
5 Total. Add lines 1 through 4b	5	the organization?		
Schedule C - Rent Income ((see instructions)	From Real Property and	Personal Property I	Leased With Real Pro	perty)
1. Description of property				
(1)				
(2)				
(3)				
(4)				
	2. Rent received or accrued		3/3/Deductions directly	y connected with the income in
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%)	than of rent for pe	d personal property (if the percenta rsonal property exceeds 50% or if is based on profit or income)	ge columns 2(a) a	nd 2(b) (attach schedule)
(1)				
(2)				
(3)		···		
(4)				
Total	O . Total		0.	
(c) Total income. Add totals of columns 2 here and on page 1, Part I, line 6, column			(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	• 0.
Schedule E - Unrelated Deb	t-Financed Income (see ii	nstructions)		· · · · · · · · · · · · · · · · · · ·
			 Deductions directly control to debt-finant 	nnected with or allocable
1. Description of debt-fin	anced property	Gross income from or allocable to debt- financed property	(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1) PRESIDIO INTERNE	T CENTER	142,701.		
(2)				<u> </u>
(3)				
(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	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))
STATEMENT 1	STATEMENT 2	100.00	140 701	<u> </u>
(1) 10,500,000.	7,435,213.	100.00%	142,701	. •
(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		▶Ì	142,701	0.
Total dividends-received deductions in	cluded in column 8			0.

				Exempt (Controlled O	rganızatı	ons					
Name of controlled organizat	ion	2. Employer identification number		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		rolling	ng connected with income	
(1)												
(2)												
(3)				{								
(4)												
Nonexempt Controlled Organi	zations											
7. Taxable Income	8. Net u	nrelated incomes instructions		9. Total	of specified payi made	ments	10. Part of colur In the controlli gross	nn 9 tha ng orga income	nızatıon's	11, Dec with	ductions directly connected income in column 10	
(1)												
(2)	-			<u> </u>								
(3)	İ											
(4)							-					
	L. L. U.T., D.			•			Add colum Enter here and line 8, c		e 1, Part I,	Enter h	d columns 6 and 11 ere and on page 1, Part I, line 8, column (B)	
Totals						▶			0.		0.	
Schedule G - Investme (see instr		me of a	Section	501(c)((7), (9), or	(17) Oı	rganizatior	1				
1. Desc	ription of inco	me			2. Amount of	income	 Deduction directly connected (attach sched) 	cted	4. Set	-asides schedule)	5. Total deductions and set-asides (col 3 plus col 4)	
(1)										·		
(2)									<u> </u>		<u> </u>	
(3)												
(4)												
			-		Enter here and Part I, line 9, co						Enter here and on page 1, Part I, line 9, column (B)	
Totals .						0.					0.	
Schedule I - Exploited (see instru	-	Activity	Incom	e, Othe	r Than Ad	lvertis	ing Income)				
Description of exploited activity	unrelated incom	iross business e from business	directly of with pr of un	penses connected oduction related ss income	4. Net incomfrom unrelated business (or minus colum gain, comput through	trade or olumn 2 in 3). If a second 5	5. Gross inco from activity is not unrelat business inco	that ted	attribu	oenses table to mn 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).	
(1)	<u> </u>				 							
(2)											†	
(2)											· · · · · · · · · · · · · · · · · · ·	
(4)					1				f	٠		
	page 1	re and on , Part I, col (A).	page	re and on 1, Part I, , col (B).			F		<u> </u>		Enter here and on page 1, Part II, line 25	
Totals	<u> </u>	0.		0.	F1	alma es				-A- +	0.	
Schedule J - Advertisi												
Part I Income From	Periodic	ais Rep	orted o	n a Con	solidated	l Basis						
1. Name of periodical		2. Gross advertising income	adv	3. Direct ertising costs	or (loss) (c col 3) If a g	tising gain ol <i>2 minu</i> s ain, compu hrough 7			6. Read ∞s		7. Excess readership costs (column 6 minus column 5, but not more than column 4).	
(1)			\neg		1		1	-		1	······································	
(1) (2) (3) (4)	 				7	_		-				
(3)					7						- <u>-</u>	
(4)									İ			
···			1		1		1		1			
Totals (carry to Part II, line (5))			ا . ٥	0			1				0.	

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	Advertising gain or (loss) (cot 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	▶	0.	0.		7		0.
		Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B).	tuan	் ஆக்க கூடத்		Enter here and on page 1, Part II, line 26
Totals, Part II (lines 1-5)	>	0.	0.				0.

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

1. Name	2. Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14		•	0.

Form 990-T (2019)

FORM 9'90-T AVERAGE ACQUISITION ALLOCABLE TO DEBT-FIN			STATEMENT	
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL	
ACQUISITION INDEBTEDNESS JANUARY 1, 2019 ACQUISITION INDEBTEDNESS DECEMBER 31, 2019 LESS: HALF OF AVG INDEBTEDNESS - SUBTOTAL -	1	10,500,000. 10,500,000. -10,500,000.	10,500,00	00.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN	4		10,500,00	00.

	AVERAGE ADJUSTED BASIS OF OR ALLOCABLE TO DEBT-FINANCED PROPERTY						
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL				
BASIS OF PROPERTY JANUARY 1, 2019 BASIS OF PROPERTY DECEMBER 31, 2019 LESS: HALF OF AVG PROPERTY - SUBTOTAL	- 1	7,590,925. 7,279,500. -7,435,212.	7,435,22	13.			
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN	1 5		7,435,23	13.			