

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 JUL 1, 2017, and ending JUN 30, 2018

2017

Department of the Treasury Internal Revenue Service

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

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

Name of organization () Check box if name changed and see instructions.
ROBERT F. KENNEDY CHILDREN'S ACTION CORPS, INC.
Number, street, and room or suite no. If a P.O. box, see instructions.
40 COURT STREET, NO. 410
City or town, state or province, country, and ZIP or foreign postal code
BOSTON, MA 02108

D Employer identification number (Employees' trust, see instructions)
04-2457298
E Unrelated business activity codes (See instructions)

C Book value of all assets at end of year
10,371,432.

F Group exemption number (See instructions.)
G Check organization type: [X] 501(c) corporation [] 501(c) trust [] 401(a) trust [] Other trust

H Describe the organization's primary unrelated business activity.

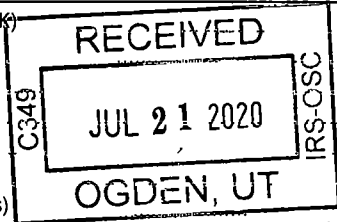
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [] Yes [] No

J The books are in care of LETITIA HOWLAND Telephone number 617-227-4183

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows 1a-13.

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: Line number, Description, (A) Income, (B) Expenses, (C) Net. Rows 14-34.



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ROBERT F. KENNEDY CHILDREN'S ACTION
CORPS, INC.

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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** 0.

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** 0.

Part IV Tax and Payments

41a 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 **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** 0.

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.

45a 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 2439 Other 1,421. Total **45g** 1,421.

46 Total payments. Add lines 45a through 45g **46** 1,421. SEE STATEMENT 1

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** 1,421.

50 Enter the amount of line 49 you want: Credited to 2018 estimated tax Refunded **50** 1,421.

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

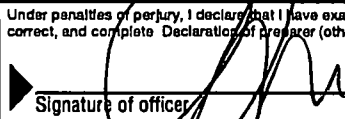
51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here Yes No

52 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. Yes No

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

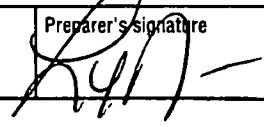
Sign Here

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.

Signature of officer:  Date: 7/14/20 Title: CEO

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

Paid Preparer Use Only

Print/Type preparer's name: LYNNE JOHNSON Preparer's signature:  Date: 7/13/2020 Check if self-employed PTIN: P00757336

Firm's name: RSM US LLP Firm's EIN: 42-0714325

Firm's address: 80 CITY SQUARE BOSTON, MA 02129-3742 Phone no.: 617-912-9000

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OTHER CREDITS AND PAYMENTS

STATEMENT 1

DESCRIPTION

AMOUNT

TAX DUE WITH ORIGINALLY FILED RETURN

1,421.

TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART IV, LINE 45G

1,421.

Statement of Changes to Amended Form 990-T

Robert F. Kennedy Children's Action Corps, Inc.

EIN: 04-2457298

Tax Year Ended 06/30/2018

The Further Consolidated Appropriations Act, 2020, P.L. 116-94, H.R. 1865, was signed into law by the President of the United States on Friday, December 20, 2019. Division Q, Title III, Section 302 of the bill repealed IRC Section 512(a)(7), the section taxing qualified transportation fringe benefits. The repeal is retroactive to the date of original enactment. IRC Section 512(a)(7) was enacted on December 22, 2017, as part of the Tax Cuts and Jobs Act. Robert F. Kennedy Children's Action Corps, Inc. reported \$7,623 of disallowed fringe benefits on its 2017 Form 990-T, Line 34 as originally filed, resulting in a total tax liability of \$1,370 on Line 44 and estimated tax penalty of \$51 on Line 47. With the repeal of IRC Section 512(a)(7), the disallowed fringe benefits amount is reduced to \$0 on Line 34. This amended Form 990-T shows the reduction in disallowed fringe benefits resulting in a tax liability of \$0 on Line 44, estimated tax penalty of \$0 on Line 47, an overpayment of \$1,421 on Line 49, and a refund of \$1,421 on Line 50.