

AMENDED RETURN - SECTION 512(A)(7) REPEAL  
**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No 1545-0687

**2017**

Form **990-T**

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018

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

Department of the Treasury  
Internal Revenue Service

**A**  Check box if address changed

**B** Exempt under section  
 501(c)(3)  408(e)  220(e)  
 408A  530(a)  
 529(a)

**C** Book value of all assets at end of year: **68,433,656.**

**D** Employer identification number (Employees' trust, see instructions): **23-1352118**

**E** Unrelated business activity codes (See instructions): **621610**

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

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

Name of organization (  Check box if name changed and see instructions )

**JEVS HUMAN SERVICES, INC.**

Number, street, and room or suite no. If a P.O. box, see instructions.  
**1845 WALNUT STREET, NO. 7TH FL**

City or town, state or province, country, and ZIP or foreign postal code  
**PHILADELPHIA, PA 19103**

**H** Describe the organization's primary unrelated business activity. **SERVICE COORDINATION SERVICES**

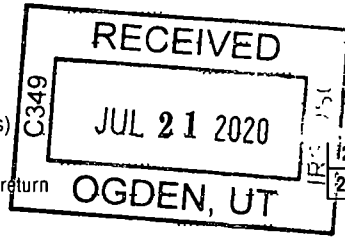
**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation

**J** The books are in care of **PHILIP J. MORAN, CFO** Telephone number **215-854-1859**

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			
2	Cost of goods sold (Schedule A, line 7)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D)			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corporations (attach statement)	4,003.	STMT 2	4,003.
6	Rent income (Schedule C)			
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from controlled organizations (Sch F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (See instructions, attach schedule)			
13	<b>Total.</b> Combine lines 3 through 12	4,003.		4,003.

**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)	18	
19	Taxes and licenses	19	
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	22a	
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)	28	750.
29	<b>Total deductions.</b> Add lines 14 through 28	29	750.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	3,253.
31	Net operating loss deduction (limited to the amount on line 30)	31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	3,253.
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000.
34	<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	34	2,253.



SEE STATEMENT 3

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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 <input type="checkbox"/> 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 SEE STATEMENT 4	35c	405.
36 Trusts Taxable at Trust Rates See instructions for tax computation Income tax on the amount on line 34 from:			
<input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> 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	405.

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		405.
43	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)	43		
44	Total tax. Add lines 42 and 43	44		405.
45a	Payments: A 2016 overpayment credited to 2017	45a		
b	2017 estimated tax payments	45b	20,440.	
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 <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	45g		
46	Total payments Add lines 45a through 45g	46		20,440.
47	Estimated tax penalty (see instructions) Check if Form 2220 is attached <input type="checkbox"/>	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		20,035.
50	Enter the amount of line 49 you want: Credited to 2018 estimated tax 16,327. Refunded	50		3,708.

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.		X
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: *Connie M. Lira* | 7/13/2020 | CFO

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: \_\_\_\_\_

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

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
CONNIE M. LIRA	CONNIE M. LIRA	06/16/20		P00481097
Firm's name	Firm's EIN		Firm's address	
CLIFTONLARSONALLEN LLP	41-0746749		610 W. GERMANTOWN PIKE, STE. 400	
Firm's address		Phone no		
PLYMOUTH MEETING, PA 19462		215-643-3900		

## FOOTNOTES

STATEMENT 1

THE 2017 TAX CUTS AND JOBS ACT CREATED IRC SEC. 512(A)(7) WITH AN ENACTMENT DATE OF JANUARY 1, 2018. IRC SEC. 512(A)(7) DEFINED THE CONCEPT OF DISALLOWED FRINGE BENEFITS AND REQUIRED THAT THESE EXPENSES BE INCLUDED IN UNRELATED BUSINESS TAXABLE INCOME. THE TAXPAYER CERTAINTY AND DISASTER RELIEF ACT OF 2019 SIGNED ON DECEMBER 20, 2019 REPEALED IRC SEC. 512(A)(7) RETROACTIVELY BACK TO ITS ORIGINAL ENACTMENT; AS SUCH THIS AMENDMENT IS BEING FILED TO REMOVE THE DISALLOWED FRINGE BENEFITS WHICH ARE NO LONGER INCLUDED IN UNRELATED BUSINESS INCOME AND NO LONGER SUBJECT TO INCOME TAX.

THE FOLLOWING LINES ON THE FORM 990-T HAVE BEEN CHANGED:

PART I LINE 12 DECREASED FROM \$20,285 TO \$0.  
PART I LINE 13 DECREASED FROM \$24,288 TO \$4,003.  
PART II LINES 30 AND 32 DECREASED FROM \$23,538 TO \$3,253  
PART II LINE 34 DECREASED FROM \$22,538 TO \$2,253.  
PART III LINES 35C AND 40 DECREASED FROM \$4,051 TO \$405.  
PART IV LINES 42 AND 44 DECREASED FROM \$4,051 TO \$405.  
PART IV LINE 47 DECREASED FROM \$62 TO \$0.  
PART IV LINE 49 INCREASED FROM \$16,327 TO \$20,035.  
PART IV LINE 50 NO CHANGE, A \$16,327 CREDIT TO  
2018 ESTIMATED TAX IS STILL BEING REQUESTED.  
PART IV LINE 50 REFUND INCREASED FROM \$0 TO \$3,708.

AN ABATEMENT OF ALL ORIGINALLY FILED INTEREST AND PENALTIES IS BEING REQUESTED WITH THIS RETURN. A REFUND OF \$3,708 AND A CREDIT TO 2018 TAX OF \$16,327 ARE BEING REQUESTED WITH THIS RETURN.



FORM 990-T	LINE 35C TAX COMPUTATION	STATEMENT	4
1.	TAXABLE INCOME . . . . .	2,253	
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .	2,253	
3.	LINE 1 LESS LINE 2 . . . . .	0	
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .	0	
5.	LINE 3 LESS LINE 4 . . . . .	0	
6.	INCOME SUBJECT TO 34% TAX RATE . . . . .	0	
7.	INCOME SUBJECT TO 35% TAX RATE . . . . .	0	
8.	15 PERCENT OF LINE 2 . . . . .	338	
9.	25 PERCENT OF LINE 4 . . . . .	0	
10.	34 PERCENT OF LINE 6 . . . . .	0	
11.	35 PERCENT OF LINE 7 . . . . .	0	
12.	ADDITIONAL 5% SURTAX . . . . .	0	
13.	ADDITIONAL 3% SURTAX . . . . .	0	
14.	TOTAL INCOME TAX	<u>338</u>	
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017	<u>473</u>	
	DAYS		
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017	184	170
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018	181	235
18.	TOTAL TAX PRORATED	<u>365</u>	<u>405</u>