

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 , 2019, and ending , 20

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

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

D Employer identification number (Employees trust, see instructions)

B Exempt under section

LEGAL AID SOCIETY OF THE DISTRICT OF COLUMBIA

53-0196600

- X 501(C) 220(e) 408A 530(a) 529(a)

Print or Type

Number, street, and room or suite no If a P O box, see instructions

1331 H STREET, N.W., SUITE 350

E Unrelated business activity code (See instructions)

City or town, state or province, country, and ZIP or foreign postal code

WASHINGTON, DC 20005

C Book value of all assets at end of year

F Group exemption number (See instructions)

8, 603, 641.

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

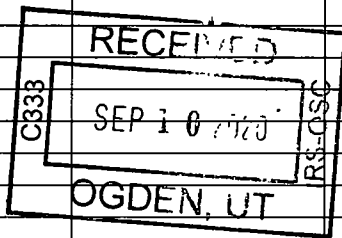
H Enter the number of the organization's unrelated trades or businesses 1 Describe the only (or first) unrelated trade or business here ATCH 1

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

J The books are in care of KATHERINE HAYS Telephone number 202-386-6673

Part I Unrelated Trade or Business Income

Table with 4 columns: (A) Income, (B) Expenses, (C) Net, and Description. 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, Income (loss) from a partnership, Rent income, Unrelated debt-financed income, Interest, annuities, royalties, and rents, Investment income, Exploited exempt activity income, Advertising income, Other income, and Total.



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

Table with 3 columns: Description, 20, 21a, and 21b. Rows include Compensation of officers, directors, and trustees; Salaries and wages; Repairs and maintenance; Bad debts; Interest; Taxes and licenses; Depreciation; Less depreciation claimed on Schedule A; Depletion; Contributions to deferred compensation plans; Employee benefit programs; Excess exempt expenses; Excess readership costs; Other deductions; Total deductions; Unrelated business taxable income before net operating loss deduction; Deduction for net operating loss; and Unrelated business taxable income.

For Paperwork Reduction Act Notice, see instructions.

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Part III Total Unrelated Business Taxable Income

Table with 2 columns: Description and Amount. Rows include Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions), Amounts paid for disallowed fringes, Charitable contributions, Total unrelated business taxable income before pre-2018 NOLs and specific deduction, Deduction for net operating loss arising in tax years beginning before January 1, 2018, Total of unrelated business taxable income before specific deduction, Specific deduction, and Unrelated business taxable income.

Part IV Tax Computation

Table with 2 columns: Description and Amount. Rows include Organizations Taxable as Corporations, Trusts Taxable at Trust Rates, Proxy tax, Alternative minimum tax (trusts only), Tax on Noncompliant Facility Income, and Total.

Part V Tax and Payments

Table with 2 columns: Description and Amount. Rows include Foreign tax credit, Other credits, General business credit, Credit for prior year minimum tax, Total credits, Subtract line 46e from line 45, Other taxes, Total tax, 2019 net 965 tax liability paid, Payments (A 2018 overpayment credited to 2019, 2019 estimated tax payments, Tax deposited with Form 8868, Foreign organizations Tax paid or withheld at source, Backup withholding, Credit for small employer health insurance premiums, Other credits, adjustments, and payments), Total payments, Estimated tax penalty, Tax due, Overpayment, and Enter the amount of line 55 you want.

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

Table with 3 columns: Description, Yes, and No. Rows include At any time during the 2019 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? and During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?

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: ERIC ANGEL, Signature of officer; 08/14/2020, Date; EXECUTIVE DIRECTOR, Title. May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [] No

Paid Preparer Use Only: Print/Type preparer's name BRIAN W DOW, CPA; Preparer's signature [Signature]; Date 8/15/20; Check [] if self-employed; PTIN P00367740; Firm's name SARFINO AND RHOADES, LLP; Firm's EIN 52-0961657; Firm's address 11921 ROCKVILLE PIKE, SUITE 501, NORTH BETHESDA, MD 20852-2794; Phone no 301-770-5500

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)

Table with 6 columns: 1 Name of controlled organization, 2 Employer identification number, 3 Net unrelated income (loss), 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.

Nonexempt Controlled Organizations

Table with 5 columns: 7 Taxable Income, 8 Net unrelated income (loss), 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.

Totals

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

Table with 5 columns: 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).

Totals

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

Table with 7 columns: 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, 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).

Totals

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 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).

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 26
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 ▶			

ORGANIZATION'S ONLY UNRELATED TRADE OR BUSINESS ACTIVITY

QUALIFIED TRANSPORTATION FRINGE REPEALED IN 2018 - REQUESTING REFUND
OF ESTIMATED TAXES PAID