

EXTENDED TO NOVEMBER 16, 2020

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 and ending 1912

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

A Check box if address changed

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

Print or Type

Name of organization THE COMMUNITY FOUNDATION OF GREATER CHATTANOOGA, INC.

Number, street, and room or suite no. 1400 WILLIAMS ST.

City or town, state or province, country, and ZIP or foreign postal code CHATTANOOGA, TN 37408

D Employer identification number 62-6045999

E Unrelated business activity code 900000

C Book value of all assets at end of year 182,287,284.

F Group exemption number

G Check organization type 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 SEE STATEMENT 1

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

J The books are in care of MAEGHAN JONES Telephone number (423) 265-0586

Part I. Unrelated Trade or Business Income

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Gross profit, Capital gain net income, Net gain (loss), etc.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions)

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.

SCANNED OCT 15 2021

Internal Revenue Service Received US Bank - USB 322 NOV 30 2020 Ogden, UT

SEE STATEMENT 3

SEE STATEMENT 4

912

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Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	205,719.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules) STMT 6	34	0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33 5	35	205,719.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) STMT 5	36	205,719.
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions) 8	38	1,000.
39	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	0.

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	0.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	0.

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	0.
48	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)	48	
49	Total tax. Add lines 47 and 48 (see instructions)	49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments: A 2018 overpayment credited to 2019	51a	
b	2019 estimated tax payments	51b	
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51g	
52	Total payments. Add lines 51a through 51g	52	
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax Refunded	56	

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

57	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? 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
58	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
59	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.

L. Maugel Jones | 11/11/20 | **PRESIDENT**

Signature of officer | Date | Title

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	REBECCA C. FINGERLE	REBECCA C. FINGERLE	11/05/20		P00971894
	Firm's name	Firm's EIN			
	MAULDIN & JENKINS	58-0692043			
	Firm's address	Phone no.			
	200 W M.L.K. BLVD, STE 1100 CHATTANOOGA, TN 37402-1239	423-756-6133			

Schedule A - Cost of Goods Sold. Enter method of inventory 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. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
5	Total Add lines 1 through 4b	5					
							Yes No

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	0.	Total 0.

(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) ►

0.

0.

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 8 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)
			0.	0.
Total dividends-received deductions included in column 8			0.	0.

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			0.	0.

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		0.		0.

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		0.	0.			0.

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))		0.	0.			0.

THE COMMUNITY FOUNDATION OF GREATER

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62-6045999

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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	0.	0.				0.
Totals, Part II (lines 1-5)	0. <small>Enter here and on page 1, Part I, line 11, col (A)</small>	0. <small>Enter here and on page 1, Part I, line 11, col (B)</small>				0. <small>Enter here and on page 1, Part II, line 26</small>

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			0.

Form 990-T (2019)

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT	1
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INVESTMENT ACTIVITIES CONDUCTED THROUGH LIMITED PARTNERSHIPS.

TO FORM 990-T, PAGE 1

FORM 990-T	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT	2
DESCRIPTION		NET INCOME OR (LOSS)	
MIT PRIVATE EQUITY FUND III, LP - ORDINARY BUSINESS INCOME (LOSS)		-17,557.	
MIT PRIVATE EQUITY FUND III, LP - INTEREST INCOME		3,707.	
MIT PRIVATE EQUITY FUND III, LP - OTHER INCOME (LOSS)		6,975.	
TIFF PARTNERS IV, LLC - ORDINARY BUSINESS INCOME (LOSS)		-6.	
PALLADIAN PARTNERS VII - ORDINARY BUSINESS INCOME (LOSS)		1,014.	
ENERGY AND MINERAL GROUP FUND II, LP - ORDINARY BUSINESS INCOME (LOSS)		119,605.	
ENERGY AND MINERAL GROUP FUND II, LP - DIVIDEND INCOME		15.	
ENERGY AND MINERAL GROUP FUND II, LP - OTHER INCOME (LOSS)		-2,338.	
PALLADIAN PARTNERS VIII - ORDINARY BUSINESS INCOME (LOSS)		-2,476.	
HEADLANDS CAPITAL - ORDINARY BUSINESS INCOME (LOSS)		-94.	
HEADLANDS CAPITAL - OTHER INCOME (LOSS)		36.	
RESOLUTE CAPITAL PARTNERS III - ORDINARY BUSINESS INCOME (LOSS)		-15,304.	
RESOLUTE CAPITAL PARTNERS III - OTHER INCOME (LOSS)		-197.	
HEADLANDS CAPITAL II - ORDINARY BUSINESS INCOME (LOSS)		4,811.	
HEADLANDS CAPITAL II - OTHER INCOME (LOSS)		-9,448.	
AGHAP FEEDER, LLC - ORDINARY BUSINESS INCOME (LOSS)		17,007.	
AGHAP FEEDER, LLC - INTEREST INCOME		1,112.	
AGHAP FEEDER, LLC - OTHER INCOME (LOSS)		-26,262.	
MTP ENERGY OPPORTUNITIES FUND II - ORDINARY BUSINESS INCOME (LOSS)		38,990.	
MTP ENERGY OPPORTUNITIES FUND II - NET RENTAL REAL ESTATE INCOME		74.	
MTP ENERGY OPPORTUNITIES FUND II - INTEREST INCOME		313.	
MTP ENERGY OPPORTUNITIES FUND II - DIVIDEND INCOME		27.	
MTP ENERGY OPPORTUNITIES FUND II - OTHER INCOME (LOSS)		-23,237.	
ENERGY & MINERALS GROUP FUND IV - ORDINARY BUSINESS INCOME (LOSS)		-55,987.	
ENERGY & MINERALS GROUP FUND IV - OTHER INCOME (LOSS)		26.	
ENERGY & MINERALS GROUP ASCENT - ORDINARY BUSINESS INCOME (LOSS)		19,592.	
TIGER GLOBAL PIP X PARTNERS - OTHER INCOME (LOSS)		264.	
TIGER GLOBAL PIP X PARTNERS - OTHER INCOME (LOSS)		-4,163.	
TIGER GLOBAL PIP IX, L.P. - OTHER INCOME (LOSS)		-2,281.	
TIGER GLOBAL PIP VIII - OTHER INCOME (LOSS)		-189.	
PALLADIAN PARTNERS IX LP - ORDINARY BUSINESS INCOME (LOSS)		-197.	
TOTAL INCLUDED ON FORM 990-T, PAGE 1, LINE 5		53,832.	

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	3
DESCRIPTION		AMOUNT	
INVESTMENT EXPENSES FOR PARTNERSHIPS		5,364.	
TOTAL TO FORM 990-T, PAGE 1, LINE 27		5,364.	

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT	4
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
12/31/18	223,785.	0.	223,785.	223,785.	
NOL CARRYOVER AVAILABLE THIS YEAR			223,785.	223,785.	

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT	5
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
12/31/10	12,415.	12,415.	0.	0.	
12/31/11	12,664.	12,664.	0.	0.	
12/31/13	184,067.	36,820.	147,247.	147,247.	
12/31/14	92,399.	0.	92,399.	92,399.	
12/31/15	139,820.	0.	139,820.	139,820.	
12/31/16	11,423.	0.	11,423.	11,423.	
NOL CARRYOVER AVAILABLE THIS YEAR			390,889.	390,889.	

FORM 990-T	CONTRIBUTIONS	STATEMENT	6
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT	
FOUNDATION GRANTS	N/A	20,398,598.	
PASS THROUGH CHARITABLE CONTRIBUTIONS FROM PARTNERSHIPS	N/A	11.	
TOTAL TO FORM 990-T, PAGE 2, LINE 34		20,398,609.	

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 7

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
 QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS
 FOR TAX YEAR 2014 15,478,580
 FOR TAX YEAR 2015 93,005,733
 FOR TAX YEAR 2016 164,257,789
 FOR TAX YEAR 2017 317,983,818
 FOR TAX YEAR 2018 15,049,560

TOTAL CARRYOVER 605,775,480
 TOTAL CURRENT YEAR 10% CONTRIBUTIONS 20,398,609

TOTAL CONTRIBUTIONS AVAILABLE 626,174,089
 TAXABLE INCOME LIMITATION AS ADJUSTED 0

EXCESS CONTRIBUTIONS 626,174,089
 EXCESS 100% CONTRIBUTIONS 0
 TOTAL EXCESS CONTRIBUTIONS 626,174,089

ALLOWABLE CONTRIBUTIONS DEDUCTION 0

TOTAL CONTRIBUTION DEDUCTION 0

Capital Gains and Losses
▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

2019

Name **THE COMMUNITY FOUNDATION OF GREATER CHATTANOOGA, INC.** Employer identification number **62-6045999**

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				-310.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	-310.

Part II Long-Term Capital Gains and Losses (See instructions.)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				167,132.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	167,132.

Part III Summary of Parts I and II.

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	166,822.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	166,822.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

