

NOTICE 2018-100

1806

Form 990-T

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No 1545-0047

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

Form header section including: A Check box if address changed, B Exempt under section 501(c)(3), Name of organization: JEWISH FAMILY SERVICE OF SAN DIEGO, 8804 BALBOA AVENUE, SAN DIEGO, CA 92123, 812930.

Form section including: C Book value of all assets at end of year: 41,877,802. F Group exemption number. H Describe the organization's primary unrelated business activity: QUALIFIED PARKING EXPENSES.

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Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales, 2 Cost of goods sold, 12 Other income (See Instructions; attach schedule) STATEMENT 1, 13 Total. Combine lines 3 through 12.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees (Schedule K), 21 Depreciation (attach Form 4562), 29 Total deductions, 30 Unrelated business taxable income before net operating loss deduction, 34 Unrelated business taxable income.

SCANNED SEP 30 2019 5:59 11 AUG 14

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30

68 net 4

**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 SEE STATEMENT 2 35c 343.

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 40 343.

**Part IV: Tax and Payments**

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 41a

41b Other credits (see instructions) 41b

41c General business credit. Attach Form 3800 41c

41d Credit for prior year minimum tax (attach Form 8801 or 8827) 41d

41e Total credits. Add lines 41a through 41d 41e

42 Subtract line 41e from line 40 42 343.

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 44 343.

45a Payments: A 2016 overpayment credited to 2017 45a

45b 2017 estimated tax payments 45b

45c Tax deposited with Form 8868 45c

45d Foreign organizations: Tax paid or withheld at source (see instructions) 45d

45e Backup withholding (see instructions) 45e

45f Credit for small employer health insurance premiums (Attach Form 8941) 45f

45g Other credits and payments:  Form 2439  Form 4136  Other Total 45g

46 Total payments. Add lines 45a through 45g 46

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 48 343.

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid 49

50 Enter the amount of line 49 you want: Credited to 2018 estimated tax  Refunded  50

**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 \$ \_\_\_\_\_  Yes  No

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: Signature of officer: *[Signature]* Date: 5/13/19 Title: CHIEF EXECUTIVE OFFICER

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

Paid Preparer Use Only: Print/type preparer's name: ELSA A. ROMERO; Preparer's signature: *[Signature]*; Date: 05/13/19; Check  if self-employed; PTIN: P00485021; Firm's name: ALDRICH CPAS AND ADVISORS, LLP; Firm's EIN: 93-0623286; Firm's address: 7676 HAZARD CENTER DRIVE, STE 1300 SAN DIEGO, CA 92108; Phone no.: (619) 810-4940

**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		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				

**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 60% 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) 0.

(b) Total deductions. Enter here and on page 1, Part I, line 8, column (B) 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 allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Totals			0.
Total dividends-received deductions included in column 8			0.

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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 8 that is included in the controlling organization's gross income, 11. Deductions directly connected with income in column 10.

Totals 0. 0.

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, 4. Set-asides, 5. Total deductions and set-asides.

Totals 0. 0.

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, 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.

Totals 0. 0. 0.

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), 5. Circulation income, 6. Readership costs, 7. Excess readership costs.

Totals (carry to Part II, line (5)) 0. 0. 0.

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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.	0.				0.

**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.

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FORM 990-T

OTHER INCOME

STATEMENT 1

DESCRIPTION

AMOUNT

QUALIFIED PARKING EXPENSES

2,909.

TOTAL TO FORM 990-T, PAGE 1, LINE 12

2,909.

JEWISH FAMILY SERVICE OF SAN DIEGO

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FORM 990-T LINE 35C TAX COMPUTATION STATEMENT 2

1.	TAXABLE INCOME . . . . .		1,909	
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .		1,909	
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 . . . . .		286	
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>286</u>
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017		<u>401</u>	
		DAYS		
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017	184	144	
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018	181	199	
18.	TOTAL TAX PRORATED	<u>365</u>		<u>343</u>