

Form 990-T

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**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

<input type="checkbox"/> Check box if address changed		Print or Type	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>Justice Research and Statistics Association, Inc.</b>	D Employer identification number (Employees' trust, see instructions) <b>52-1130140</b>
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			Number, street, and room or suite no. If a P.O. box, see instructions. <b>1000 Vermont Avenue NW, No. 450</b>	E Unrelated business activity codes (See instructions)
			City or town, state or province, country, and ZIP or foreign postal code <b>Washington, DC 20005</b>	
C Book value of all assets at end of year			F Group exemption number (See instructions.) ▶	
		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> 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  
 If "Yes," enter the name and identifying number of the parent corporation. ▶
J The books are in care of ▶ **The Organization** Telephone number ▶ **(202) 842-9330**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances		1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from partnerships and S corporations (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule)		12		
13 Total. Combine lines 3 through 12		13	0.	

**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	22b
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	
29 Total deductions. Add lines 14 through 28	29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	0.
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	0.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33	1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	0.

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SCANNED JUN 01 2020

Received In SEP 1 2020

30

**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☐ Form 4136☒ Other

774.

Total

45g 774.

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

See Statement 2

46 774.

**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

49 774.

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

Refunded

50 774.

**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

X

**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 \$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

1/30/2020

Executive Director

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ NoPaid  
Preparer  
Use Only

Print/type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Lori A. Collingsworth

01/30/20

P00639819

Firm's name Rogers &amp; Company PLLC

Firm's EIN 58-2676261

Firm's address 8300 Boone Boulevard, Suite 600 Vienna, VA 22182

Phone no. (703) 893-0300

Form 990-T (2017)

## Footnotes

Statement 1

## Amended Return

The return is being amended to remove the increase in UBTI under Section 512(a)(7) per Taxpayer Certainty and Disaster Tax Relief Act of 2019 found in Division Q of the Further Consolidated Appropriations Act, 2020 (H.R. 1865) signed into law on December 20, 2019.

The Act retroactively repeals Section 512(a)(7) of the Internal Revenue Code that expanded the definition of unrelated business taxable income to include certain transportation and parking fringe benefits provided to employees.

## Line numbers changed on Amended 990-T:

Line 12 Other income decreased	6,157.
Line 13 Total income decreased	6,157.
Line 19 Taxes and licenses decreased	509.
Line 28 Other deductions decreased	500.
Line 29 Total deductions decreased	1,009.
Line 30 UBTI before NOL decreased	5,148.
Line 32 UBTI before specific deduction decreased	5,148.
Line 34 Unrelated business taxable income decreased	4,148.
Line 35c Orgs taxable as corporations decreased	746.
Line 40 Total decreased	746.
Line 42 decreased	746.
Line 44 Total tax decreased	746.
Line 45 Payments: Other increased	774.
Line 46 Total payments increased	774.
Line 47 Estimated tax penalty decreased	28.
Line 48 Tax due decreased	774.
Line 50 Amount to be Refunded increased	774.

## Refund Requested

774.

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Form 990-T	Other Credits and Payments	Statement	2
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Description	Amount
Tax due original return	774.
Total included on Form 990-T, Page 2, Part IV, line 45g	774.

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