

1812

Amended Return- Section 512(a)(7) Repeal

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

OMB No 1545-0687

2018For calendar year 2018 or other tax year beginning JUL 1, 2018 and ending DEC 31, 2018▶ 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 **990-T**Department of the Treasury
Internal Revenue ServiceA ☐ 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 (☐ Check box if name changed and see instructions.)**Justice Research and Statistics Association, Inc.**

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

1000 Vermont Avenue NW, No. 450

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

Washington, DC 20005

D Employer identification number (Employees' trust, see instructions)

52-1130140

E Unrelated business activity code (See instructions)

C Book value of all assets at end of year

F Group exemption number (See instructions.) ▶

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. ▶

Describe the only (or first) unrelated

trade or business here ▶ . If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

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

1a Gross receipts or sales

b Less returns and allowances

c Balance ▶

1c

2 Cost of goods sold (Schedule A, line 7)

2

3 Gross profit. Subtract line 2 from line 1c

3

4a 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 a partnership or an S corporation (attach statement)

5

6 Rent income (Schedule C)

6

7 Unrelated debt-financed income (Schedule E)

7

8 Interest, annuities, royalties, and rents from a controlled organization (Schedule 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) (see instructions)

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 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)

31

32 Unrelated business taxable income. Subtract line 31 from line 30

32

0.

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Justice Research and Statistics
Association, Inc.

Form 990-T (2018)

52-1130140

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Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	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)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	1,770.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total ▶	50g	
51	Total payments. Add lines 50a through 50g	51	1,770.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	1,770.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	55	1,770.

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

56	At any time during the 2018 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
57	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.		
58	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

Date

Executive Director

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 ☐ if self-employed

PTIN

Lori A. Collingsworth

Lori A. Collingsworth

01/30/20

P00639819

Firm's name ▶ Rogers & Company PLLC

Firm's EIN ▶ 58-2676261

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

Phone no. (703) 893-0300

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 34 Amounts paid for disallowed fringes decreased	6,575.
Line 36 Total of UBTI before specific deduction decreased	6,575.
Line 38 Unrelated business taxable income decreased	5,575.
Line 39 Organizations Taxable as Corporations decreased	1,171.
Line 44 Total decreased	1,171.
Line 46 Subtract line 45e from line 44 decreased	1,171.
Line 48 Total tax decreased	1,171.
Line 52 Estimated tax penalty decreased	9.
Line 54 Overpayment increased	1,770.
Line 55 Credited to 2019 decreased	590.
Line 55 Refunded increased	1,770.

Refund Requested

1,770.