

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

For calendar year 2022 or other tax year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

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

| | | | |
|---|-----------------------------|---|---|
| <p>A <input type="checkbox"/> Check box if address changed.</p> <p>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) <input type="checkbox"/> 529A</p> | <p>Print or Type</p> | <p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST 59TH STREET</p> <p>City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10022-1302</p> | <p>D Employer identification number 51-0172429</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p> |
| <p>C Book value of all assets at end of year 1,608,029,000.</p> | | | |

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university

H Check if filing only to Claim credit from Form 8941 Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T) 2

K 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.

L The books are in care of JOANN LOCASCIO, CONTROLLER Telephone number 212-836-1730

Part I Total Unrelated Business Taxable Income

| | | |
|--|----|---------|
| 1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) | 1 | 31,728. |
| 2 Reserved | 2 | |
| 3 Add lines 1 and 2 | 3 | 31,728. |
| 4 Charitable contributions (see instructions for limitation rules) | 4 | 3,173. |
| 5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 | 5 | 28,555. |
| 6 Deduction for net operating loss. See instructions | 6 | |
| 7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 | 7 | 28,555. |
| 8 Specific deduction (generally \$1,000, but see instructions for exceptions) | 8 | 1,000. |
| 9 Trusts. Section 199A deduction. See instructions | 9 | |
| 10 Total deductions. Add lines 8 and 9 | 10 | 1,000. |
| 11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero | 11 | 27,555. |

Part II Tax Computation

| | | |
|---|---|--------|
| 1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) | 1 | 5,787. |
| 2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) | 2 | |
| 3 Proxy tax. See instructions | 3 | |
| 4 Other tax amounts. See instructions | 4 | |
| 5 Alternative minimum tax (trusts only) | 5 | |
| 6 Tax on noncompliant facility income. See instructions | 6 | |
| 7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies | 7 | 5,787. |

LHA For Paperwork Reduction Act Notice, see instructions.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|--|---|
| Type or print | Name of exempt organization or other filer, see instructions. UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, IN | Taxpayer identification number (TIN) 51-0172429 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST 59TH STREET | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10022-1302 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 7

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |
| Form 990-T (corporation) | 07 | | |

JOANN LOCASCIO

- The books are in the care of ▶ **130 EAST 59TH STREET - NEW YORK, NY 10022**

Telephone No. ▶ **212-836-1730** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2024**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

| | | | |
|---|-----------|----|---------|
| 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ | 71,797. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ | 71,797. |
| c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ | 0. |

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Part III Tax and Payments

| | | | | |
|-----------|--|-----------|---------|---------|
| 1a | Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) | 1a | | |
| b | Other credits (see instructions) | 1b | | |
| c | General business credit. Attach Form 3800 (see instructions) | 1c | | |
| d | Credit for prior year minimum tax (attach Form 8801 or 8827) | 1d | | |
| e | Total credits. Add lines 1a through 1d | 1e | | |
| 2 | Subtract line 1e from Part II, line 7 | 2 | | 5,787. |
| 3 | Other amounts due. 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 statement) | 3 | | |
| 4 | Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here | 4 | | 5,787. |
| 5 | Current net 965 tax liability paid from Form 965-A, Part II, column (k) | 5 | | 62,832. |
| 6a | Payments: A 2021 overpayment credited to 2022 | 6a | 71,797. | |
| b | 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> | 6b | | |
| c | Tax deposited with Form 8868 | 6c | | |
| d | Foreign organizations: Tax paid or withheld at source (see instructions) | 6d | | |
| e | Backup withholding (see instructions) | 6e | | |
| f | Credit for small employer health insurance premiums (attach Form 8941) | 6f | | |
| g | Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total | 6g | | |
| 7 | Total payments. Add lines 6a through 6g | 7 | | 71,797. |
| 8 | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | 8 | | |
| 9 | Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed | 9 | | |
| 10 | Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid | 10 | | 3,178. |
| 11 | Enter the amount of line 10 you want: Credited to 2023 estimated tax 3,178. Refunded | 11 | | 0. |

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

| | | | |
|-----------|---|-----------------------------------|-----------|
| 1 | At any time during the 2022 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 <u>BERMUDA</u> | Yes | No |
| | | X | |
| 2 | 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 |
| 3 | Enter the amount of tax-exempt interest received or accrued during the tax year \$ <u>9,688.</u> | | |
| 4 | Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6. | | |
| 5 | Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions. | | |
| | Business Activity Code | Available post-2017 NOL carryover | |
| | 210000 | \$ 597,782. | |
| | 901101 | \$ 5,649,103. | |
| 6a | Did the organization change its method of accounting? (see instructions) | | X |
| b | If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V | | |

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

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 _____ Title **CONTROLLER**

Print/Type preparer's name **EVAN W. SEEKAMP** Preparer's signature _____ Date _____ Check if self-employed PTIN **P01907071**

Firm's name **KPMG LLP** Firm's EIN **13-5565207**

Firm's address **345 PARK AVENUE NEW YORK, NY 10154-0102** Phone no. **212-758-9700**

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

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

Table with 4 columns: A Name of the organization, B Employer identification number, C Unrelated business activity code, D Sequence.

E Describe the unrelated trade or business WORKING INTEREST IN OIL AND GAS PROPERTIES

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 5 Income (loss) from a partnership, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents, 9 Investment income, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 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, (A) Income, (B) Expenses, (C) Net. Rows include 1 Compensation of officers, directors, and trustees, 2 Salaries and wages, 3 Repairs and maintenance, 4 Bad debts, 5 Interest, 6 Taxes and licenses, 7 Depreciation, 8 Less depreciation claimed, 9 Depletion, 10 Contributions to deferred compensation plans, 11 Employee benefit programs, 12 Excess exempt expenses, 13 Excess readership costs, 14 Other deductions, 15 Total deductions, 16 Unrelated business income before net operating loss deduction, 17 Deduction for net operating loss, 18 Unrelated business taxable income.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

| | | |
|---|---|--|
| 1 Inventory at beginning of year | 1 | |
| 2 Purchases | 2 | |
| 3 Cost of labor | 3 | |
| 4 Additional section 263A costs (attach statement) | 4 | |
| 5 Other costs (attach statement) | 5 | |
| 6 Total. Add lines 1 through 5 | 6 | |
| 7 Inventory at end of year | 7 | |
| 8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2 | 8 | |
| 9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

| | A | B | C | D |
|---|---|---|---|----|
| 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) | | | | |
| c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D | | | | |
| 3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) | | | | 0. |
| 4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) | | | | |
| 5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) | | | | 0. |

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

| | A | B | C | D |
|---|---|---|---|----|
| 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 statement) | | | | |
| b Other deductions (attach statement) | | | | |
| c Total deductions (add lines 3a and 3b, columns A through D) | | | | |
| 4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) | | | | |
| 5 Average adjusted basis of or allocable to debt-financed property (attach statement) | | | | |
| 6 Divide line 4 by line 5 | % | % | % | % |
| 7 Gross income reportable. Multiply line 2 by line 6 | | | | |
| 8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) | | | | 0. |
| 9 Allocable deductions. Multiply line 3c by line 6 | | | | |
| 10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) | | | | 0. |
| 11 Total dividends-received deductions included in line 10 | | | | 0. |

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

| 1. Name of controlled organization | | 2. Employer identification number | Exempt Controlled Organizations | | | 6. Deductions directly connected with income in column 5 |
|------------------------------------|---|-------------------------------------|--|--|---|--|
| | | | 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 | |
| (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 Part I, line 8, column (A) | Add columns 6 and 11. Enter here and on Part I, line 8, column (B) | | |
| Totals | | | 0. | 0. | | |

Part VII 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 statement) | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (add cols 3 and 4) |
|--------------------------|---------------------|---|----------------------------------|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| | | Add amounts in column 2. Enter here and on Part I, line 9, column (A) | | Add amounts in column 5. Enter here and on Part I, line 9, column (B) |
| Totals | | 0. | | 0. |

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

| | | | |
|---|--|---|--|
| 1 | Description of exploited activity: _____ | | |
| 2 | Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) | 2 | |
| 3 | Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) | 3 | |
| 4 | Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 | 4 | |
| 5 | Gross income from activity that is not unrelated business income | 5 | |
| 6 | Expenses attributable to income entered on line 5 | 6 | |
| 7 | Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 | 7 | |

| FORM 990-T (A) | OTHER INCOME | STATEMENT 1 |
|--|--------------|-------------|
| DESCRIPTION | | AMOUNT |
| WORKING INTEREST IN OIL AND GAS PROPERTIES | | 558,971. |
| TOTAL TO SCHEDULE A, PART I, LINE 12 | | 558,971. |

| FORM 990-T (A) | OTHER DEDUCTIONS | STATEMENT 2 |
|---------------------------------------|------------------|-------------|
| DESCRIPTION | | AMOUNT |
| CONSULTANTS | | 80,000. |
| PRODUCTION EXPENSE | | 100,575. |
| PROFESSIONAL SERVICES | | 54,450. |
| INSURANCE | | 42,200. |
| TOTAL TO SCHEDULE A, PART II, LINE 14 | | 277,225. |

| FORM 990-T (A) | POST 2017 NOL SCHEDULE | STATEMENT 3 |
|--------------------------|------------------------|-------------------------------|
| PRIOR YEAR POST 2017 NOL | NOL DEDUCTION | CARRYFORWARD OF POST 2017 NOL |
| 597,782. | 52,931. | 544,851. |

| 990-T SCH A | POST-2017 NET OPERATING LOSS DEDUCTION | | | STATEMENT 4 |
|-----------------------------------|--|-------------------------|----------------|---------------------|
| TAX YEAR | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING | AVAILABLE THIS YEAR |
| 06/30/19 | 86,285. | 29,473. | 56,812. | 56,812. |
| 06/30/20 | 286,998. | 0. | 286,998. | 286,998. |
| 06/30/21 | 253,972. | 0. | 253,972. | 253,972. |
| NOL CARRYOVER AVAILABLE THIS YEAR | | | 597,782. | 597,782. |

SCH A (990-T)

SCHEDULE A NOL DETAIL

STATEMENT 5

| | |
|--|----------|
| TAXABLE INCOME FROM ALL ENTITIES | 158,638. |
| THIS ENTITIES PORTION OF TAXABLE INCOME | 66,164. |
| THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS | 41.71% |
| THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS | 0. |
| TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS | 66,164. |
| 80% INCOME LIMITATION | 52,931. |
| POST-2017 AVAILABLE | 597,782. |
| LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION | 52,931. |

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

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Open to Public Inspection for 501(c)(3) Organizations Only

Table with 4 columns: A Name of the organization, B Employer identification number, C Unrelated business activity code, D Sequence.

E Describe the unrelated trade or business INVESTMENT ACTIVITIES

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include 1a-13 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, (A) Income, (B) Expenses, (C) Net. Rows include 1-18 Unrelated business taxable income.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes a Yes/No checkbox for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income. Row 1: Description of property with checkboxes A, B, C, D. Rows 2-4: Rent received or accrued from personal/real property. Row 5: Total rents received or accrued. Row 6: Total deductions. Includes columns A, B, C, D for reporting.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-11: Calculations for gross income, deductions, and total dividends-received deductions. Includes columns A, B, C, D for reporting.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

| | | Exempt Controlled Organizations | | | |
|------------------------------------|---|---|--|---|--|
| 1. Name of controlled organization | 2. Employer identification number | 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 Part I, line 8, column (A) | Add columns 6 and 11. Enter here and on Part I, line 8, column (B) | |
| Totals | | | 0. | 0. | |

Part VII 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 statement) | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (add cols 3 and 4) |
|--------------------------|---------------------|---|----------------------------------|---|
| (1) | 0. | 0. | 0. | 0. |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| | | Add amounts in column 2. Enter here and on Part I, line 9, column (A) | | Add amounts in column 5. Enter here and on Part I, line 9, column (B) |
| Totals | | 0. | | 0. |

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

| | | | |
|---|--|---|--|
| 1 | Description of exploited activity: _____ | | |
| 2 | Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) | 2 | |
| 3 | Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) | 3 | |
| 4 | Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 | 4 | |
| 5 | Gross income from activity that is not unrelated business income | 5 | |
| 6 | Expenses attributable to income entered on line 5 | 6 | |
| 7 | Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 | 7 | |

FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 6

| DESCRIPTION | NET INCOME OR (LOSS) |
|---|-------------------------|
| 225 FOURTH COMPANY HOLDING LLC - OTHER INCOME (LOSS) | 25,103. |
| B. BROS REALTY LLC - OTHER INCOME (LOSS) | 202,878. |
| ATALAYA ASSET INCOME FUND EVERGREEN LP - OTHER INCOME (LOSS) | -32,593. |
| BAUPOST VALUE, LP-I - OTHER INCOME (LOSS) | 30,493. |
| CCP II PWD-TFK AIV, LP - OTHER INCOME (LOSS) | -3,130. |
| CCP III AIV II, LP - OTHER INCOME (LOSS) | 98. |
| CCP III AIV IV, LP - OTHER INCOME (LOSS) | -1,276. |
| CCP III AIV VI, LP - OTHER INCOME (LOSS) | -25,221. |
| CCP III AIV VII, LP - OTHER INCOME (LOSS) | -13,276. |
| CCP III AIV VIII, LP - OTHER INCOME (LOSS) | -31,231. |
| CCP III AIV IX, LP - OTHER INCOME (LOSS) | 2,322. |
| COLUMBIA CAPITAL EQUITY PARTNERS IV (QP) - OTHER INCOME (LOSS) | 3,706. |
| FOUNDRY GROUP NEXT, LP - OTHER INCOME (LOSS) | 3,057. |
| FOUNDRY GROUP NEXT 2018, LP - OTHER INCOME (LOSS) | -36. |
| KKR ENERGY INCOME AND GROWTH - OTHER INCOME (LOSS) | -265,829. |
| LS POWER EQUITY II, LP - OTHER INCOME (LOSS) | -7,894. |
| PINE BROOK CAPITAL PARTNERS II, LP - OTHER INCOME (LOSS) | 32,409. |
| REALTY FINANCIAL PARTNERS VI, LP - OTHER INCOME (LOSS) | -17,243. |
| ROARK CAPITAL PARTNERS IV AIV I-U, L.P. - OTHER INCOME (LOSS) | 34,458. |
| ROARK CAPITAL PARTNERS V (T) LP - OTHER INCOME (LOSS) | -35,075. |
| TOWERBROOK STRUCTURED OPPORTUNITIES FUND II ONSHORE, L.P. - OTHER INCOME (LO | 12,555. |
| WARBURG PINCUS FINANCIAL SECTOR (CAYMAN), L.P. - OTHER INCOME (LOSS) | -20,202. |
| CNK FUND III, LP - OTHER INCOME (LOSS) | 11,641. |
| ROARK CAPITAL PARTNERS VI (T) LP - OTHER INCOME (LOSS) | -68,602. |
| TA XIV-A, L.P. - OTHER INCOME (LOSS) | -8,351. |
| VINTAGE FUND OF FUNDS V (ACCESS) LP - OTHER INCOME (LOSS) | 4,698. |
| VINTAGE FUND OF FUNDS VI (ACCESS), LP - OTHER INCOME (LOSS) | -59. |
| CENTERBRIDGE CAPITAL PARTNERS III (CAYMAN III) LP - OTHER INCOME (LOSS) | 26,055. |
| CCP III AIV V, LP - OTHER INCOME (LOSS) | -356. |
| NEW YORK JEWISH INSTITUTIONS INVESTMENT FUND, LLC - OTHER INCOME (LOSS) | -372,340. |
| TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5 | -513,241. |

| FORM 990-T (A) | OTHER DEDUCTIONS | STATEMENT 7 |
|---------------------------------------|------------------|-------------|
| DESCRIPTION | | AMOUNT |
| CONSULTANTS | | 64,643. |
| TAX FEES | | 71,733. |
| TOTAL TO SCHEDULE A, PART II, LINE 14 | | 136,376. |

| FORM 990-T (A) | POST 2017 NOL SCHEDULE | STATEMENT 8 |
|--------------------------|------------------------|-------------------------------|
| PRIOR YEAR POST 2017 NOL | NOL DEDUCTION | CARRYFORWARD OF POST 2017 NOL |
| 5,649,103. | 73,979. | 5,575,124. |

| 990-T SCH A | POST-2017 NET OPERATING LOSS DEDUCTION | | | STATEMENT 9 |
|-----------------------------------|--|-------------------------|----------------|---------------------|
| TAX YEAR | LOSS SUSTAINED | LOSS PREVIOUSLY APPLIED | LOSS REMAINING | AVAILABLE THIS YEAR |
| 06/30/19 | 2,180,789. | 0. | 2,180,789. | 2,180,789. |
| 06/30/20 | 1,415,335. | 0. | 1,415,335. | 1,415,335. |
| 06/30/21 | 1,105,791. | 0. | 1,105,791. | 1,105,791. |
| 06/30/22 | 947,188. | 0. | 947,188. | 947,188. |
| NOL CARRYOVER AVAILABLE THIS YEAR | | | 5,649,103. | 5,649,103. |

| SCH A (990-T) | SCHEDULE A NOL DETAIL | STATEMENT 10 |
|--|-----------------------|--------------|
| TAXABLE INCOME FROM ALL ENTITIES | | 158,638. |
| THIS ENTITIES PORTION OF TAXABLE INCOME | | 92,474. |
| THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS | | 58.29% |
| THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS | | 0. |
| TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS | | 92,474. |
| 80% INCOME LIMITATION | | 73,979. |
| POST-2017 AVAILABLE | | 5,649,103. |
| LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION | | 73,979. |

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0123

2022

| | |
|---|---|
| Name UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC. | Employer identification number 51-0172429 |
|---|---|

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 - Assets Held One Year or Less

| 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 | | | | 8,429. |
| 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 | 8,429. |

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

| 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 | | | | 799,732. |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | 1,021,302. |
| 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 | 1,821,034. |

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 | 8,429. |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | 17 | 1,821,034. |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns | 18 | 1,829,463. |

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

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

UNITED JEWISH APPEAL-FEDERATION OF
JEWISH PHILANTHROPIES OF NEW YORK, INC.

Identifying number

51-0172429

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

1a
1b
1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| | SEE STATEMENT 11 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

- 3** Gain, if any, from Form 4684, line 39
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6** Gain, if any, from line 32, from other than casualty or theft
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

3
4
5
6
7 1,021,302.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions

8
9 1,021,302.

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

- 11** Loss, if any, from line 7
- 12** Gain, if any, from line 7 or amount from line 8, if applicable
- 13** Gain, if any, from line 31
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824
- 17** Combine lines 10 through 16

11 ()
12
13
14
15
16
17

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

18a
18b

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
|---|--|--------------------------------------|----------------------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| These columns relate to the properties on lines 19A through 19D. | | | |
| | | Property A | Property B |
| | | Property C | Property D |
| 20 | Gross sales price (Note: See line 1a before completing.) | 20 | |
| 21 | Cost or other basis plus expense of sale | 21 | |
| 22 | Depreciation (or depletion) allowed or allowable | 22 | |
| 23 | Adjusted basis. Subtract line 22 from line 21 | 23 | |
| 24 | Total gain. Subtract line 23 from line 20 | 24 | |
| 25 If section 1245 property: | | | |
| a | Depreciation allowed or allowable from line 22 | 25a | |
| b | Enter the smaller of line 24 or 25a | 25b | |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | |
| a | Additional depreciation after 1975. See instructions | 26a | |
| b | Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions | 26b | |
| c | Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e | 26c | |
| d | Additional depreciation after 1969 and before 1976 | 26d | |
| e | Enter the smaller of line 26c or 26d | 26e | |
| f | Section 291 amount (corporations only) | 26f | |
| g | Add lines 26b, 26e, and 26f | 26g | |
| 27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership. | | | |
| a | Soil, water, and land clearing expenses | 27a | |
| b | Line 27a multiplied by applicable percentage | 27b | |
| c | Enter the smaller of line 24 or 27b | 27c | |
| 28 If section 1254 property: | | | |
| a | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions | 28a | |
| b | Enter the smaller of line 24 or 28a | 28b | |
| 29 If section 1255 property: | | | |
| a | Applicable percentage of payments excluded from income under section 126. See instructions | 29a | |
| b | Enter the smaller of line 24 or 29a. See instructions | 29b | |

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

| | | | |
|----|---|----|--|
| 30 | Total gains for all properties. Add property columns A through D, line 24 | 30 | |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 | 31 | |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

| | | (a) Section 179 | (b) Section 280F(b)(2) |
|----|---|-----------------|------------------------|
| 33 | Section 179 expense deduction or depreciation allowable in prior years | 33 | |
| 34 | Recomputed depreciation. See instructions | 34 | |
| 35 | Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35 | |

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 11

| DESCRIPTION | DATE ACQUIRED | DATE SOLD | SALES PRICE | DEPR. | COST OR BASIS | GAIN OR LOSS |
|---|------------------|--------------|----------------|-------|------------------|-----------------|
| BAUPOST VALUE, LP-I | | | | | | 110,974. |
| REALTY FINANCIAL PARTNERS VI, LP | | | | | | 809,128. |
| ROARK CAPITAL PARTNERS IV AIV I-U, L.P. | | | | | | 3,764. |
| NEW YORK JEWISH INSTITUTIONS INVESTMENT | | | | | | 97,436. |
| TOTAL TO 4797, PART I, LINE 2 | | | | | | 1,021,302. |

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0123

2022

| | |
|---|---|
| Name UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC. | Employer identification number 51-0172429 |
|---|---|

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 - Assets Held One Year or Less

| 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 | | | | 8,429. |
| 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 | 8,429. |

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

| 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 | | | | 799,732. |
| 11 Enter gain from Form 4797, line 7 or 9 | | | 11 | 1,021,302. |
| 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 | 1,821,034. |

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 | 8,429. |
| 17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) | 17 | 1,821,034. |
| 18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns | 18 | 1,829,463. |

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

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

| | |
|---|---|
| Name(s) shown on return UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC. | Identifying number 51-0172429 |
| 1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 | 1a |
| b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets | 1b |
| c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets | 1c |

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

| 2 | (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|---|---|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| | SEE STATEMENT 12 | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 3 | Gain, if any, from Form 4684, line 39 | | | | | | 3 |
| 4 | Section 1231 gain from installment sales from Form 6252, line 26 or 37 | | | | | | 4 |
| 5 | Section 1231 gain or (loss) from like-kind exchanges from Form 8824 | | | | | | 5 |
| 6 | Gain, if any, from line 32, from other than casualty or theft | | | | | | 6 |
| 7 | Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows | | | | | | 7 1,021,302. |
| Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. | | | | | | | |
| Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. | | | | | | | |
| 8 | Nonrecaptured net section 1231 losses from prior years. See instructions | | | | | | 8 |
| 9 | Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions | | | | | | 9 1,021,302. |

Part II Ordinary Gains and Losses (see instructions)

| | | | | | | | |
|---|---|--|--|--|--|--|---------------|
| 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 11 | Loss, if any, from line 7 | | | | | | 11 () |
| 12 | Gain, if any, from line 7 or amount from line 8, if applicable | | | | | | 12 |
| 13 | Gain, if any, from line 31 | | | | | | 13 |
| 14 | Net gain or (loss) from Form 4684, lines 31 and 38a | | | | | | 14 |
| 15 | Ordinary gain from installment sales from Form 6252, line 25 or 36 | | | | | | 15 |
| 16 | Ordinary gain or (loss) from like-kind exchanges from Form 8824 | | | | | | 16 |
| 17 | Combine lines 10 through 16 | | | | | | 17 |
| 18 | For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below. | | | | | | |
| a | If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions | | | | | | 18a |
| b | Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 | | | | | | 18b |

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
|--|------------|--------------------------------------|----------------------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| These columns relate to the properties on lines 19A through 19D. | | Property A | Property B |
| | | Property C | Property D |
| 20 Gross sales price (Note: See line 1a before completing.) | 20 | | |
| 21 Cost or other basis plus expense of sale | 21 | | |
| 22 Depreciation (or depletion) allowed or allowable | 22 | | |
| 23 Adjusted basis. Subtract line 22 from line 21 | 23 | | |
| 24 Total gain. Subtract line 23 from line 20 | 24 | | |
| 25 If section 1245 property: | | | |
| a Depreciation allowed or allowable from line 22 | 25a | | |
| b Enter the smaller of line 24 or 25a | 25b | | |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | |
| a Additional depreciation after 1975. See instructions | 26a | | |
| b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions | 26b | | |
| c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e | 26c | | |
| d Additional depreciation after 1969 and before 1976 | 26d | | |
| e Enter the smaller of line 26c or 26d | 26e | | |
| f Section 291 amount (corporations only) | 26f | | |
| g Add lines 26b, 26e, and 26f | 26g | | |
| 27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership. | | | |
| a Soil, water, and land clearing expenses | 27a | | |
| b Line 27a multiplied by applicable percentage | 27b | | |
| c Enter the smaller of line 24 or 27b | 27c | | |
| 28 If section 1254 property: | | | |
| a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions | 28a | | |
| b Enter the smaller of line 24 or 28a | 28b | | |
| 29 If section 1255 property: | | | |
| a Applicable percentage of payments excluded from income under section 126. See instructions | 29a | | |
| b Enter the smaller of line 24 or 29a. See instructions | 29b | | |

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

| | | |
|--|-----------|--|
| 30 Total gains for all properties. Add property columns A through D, line 24 | 30 | |
| 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 | 31 | |
| 32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

| | (a) Section 179 | (b) Section 280F(b)(2) |
|--|-----------------|------------------------|
| 33 Section 179 expense deduction or depreciation allowable in prior years | 33 | |
| 34 Recomputed depreciation. See instructions | 34 | |
| 35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35 | |

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 12

| DESCRIPTION | DATE ACQUIRED | DATE SOLD | SALES PRICE | DEPR. | COST OR BASIS | GAIN OR LOSS |
|---|------------------|--------------|----------------|-------|------------------|-----------------|
| BAUPOST VALUE, LP-I | | | | | | 110,974. |
| REALTY FINANCIAL PARTNERS VI, LP | | | | | | 809,128. |
| ROARK CAPITAL PARTNERS IV AIV I-U, L.P. | | | | | | 3,764. |
| NEW YORK JEWISH INSTITUTIONS INVESTMENT | | | | | | 97,436. |
| TOTAL TO 4797, PART I, LINE 2 | | | | | | 1,021,302. |

UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC
 YEAR ENDED JUNE 30, 2023
 Net Operating Loss Carryover

51-0172429

Trade or Business: Working Interest in Oil and Gas Properties

| <u>Tax Period</u> | <u>Original NOL</u> | <u>NOL Utilized Prior Year</u> | <u>NOL Utilized Current Year Or Expired</u> | <u>NOL Carried Forward</u> | <u>Year of Expiration</u> |
|-------------------|---------------------|------------------------------------|---|----------------------------|---------------------------|
| 6/30/2019 | (86,285) | 29,473 | 52,931 | (3,881) | N/A |
| 6/30/2020 | (286,998) | | | (286,998) | N/A |
| 6/30/2021 | (253,972) | | | (253,972) | N/A |
| | | Carryforward to 6/30/2024 | | (544,851) | |

Trade or Business: Investments in Limited Partnerships

| <u>Tax Period</u> | <u>Original NOL</u> | <u>NOL Utilized Prior Year</u> | <u>NOL Utilized Current Year Or Expired</u> | <u>NOL Carried Forward</u> | <u>Year of Expiration</u> |
|-------------------|---------------------|------------------------------------|---|----------------------------|---------------------------|
| 6/30/2019 | (2,180,789) | | 73,979 | (2,106,810) | N/A |
| 6/30/2020 | (1,415,335) | | | (1,415,335) | N/A |
| 6/30/2021 | (1,105,791) | | | (1,105,791) | N/A |
| 6/30/2022 | (947,188) | | | (947,188) | N/A |
| | | Carryforward to 6/30/2024 | | (5,575,124) | |

United Jewish Appeal-Federation of Jewish Philanthropies
of New York, Inc.

FEDERAL ELECTIONS

=====

DESCRIPTION: DE MINIMIS SAFE HARBOR ELECTION

REGULATION REFERENCE: TREAS. REG. SEC. 1.263(A)-1(F)

United Jewish Appeal-Federation of Jewish Philanthropies of New York, Inc.
("UJA")
130 East 59th Street
New York, NY 10022-1302

UJA ELECTS THE DE MINIMIS SAFE HARBOR ELECTION UNDER TREAS. REG.
SEC.1.263(A)-1(F) FOR THE TAXABLE YEAR ENDED JUNE 30, 2023.

United Jewish Appeal-Federation of Jewish Philanthropies 51-0172429
of New York, Inc.

FEDERAL ELECTIONS

=====

DESCRIPTION: BOOK CONFORMITY CAPITALIZATION ELECTION

REGULATION REFERENCE: TREAS. REG. SEC. 1.263(A)-3(N)

United Jewish Appeal-Federation of Jewish Philanthropies of New York, Inc.
("UJA")
130 East 59th Street
New York, NY 10022-1302

UJA ELECTS THE BOOK CONFIRMITY CAPITALIZATION ELECTION UNDER TREAS.
REG. SEC. 1.263(A)-3(N) FOR THE TAXABLE YEAR ENDED JUNE 30, 2023.

**Corporate and Real Estate Investment Trust (REIT) Report of Net 965
Tax Liability and Electing REIT Report of 965 Amounts**

▶ Go to www.irs.gov/Form965B for instructions and the latest information.

Check this box if this is an amended report

| | | |
|--|----------------------------------|-----------------------------------|
| Name of taxpayer or REIT UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC. | Identifying number 51-0172429 | Taxable year of reporting 2022 |
|--|----------------------------------|-----------------------------------|

REITs Electing To Account for Section 965 Amounts Over Time Must Fill Out Part III.

Part I Report of Net 965 Tax Liability and Election To Pay in Installments

| | (a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions) | (b) Taxpayer's Net Tax Liability With all 965 Amounts (see instructions) | (c) Taxpayer's Net Tax Liability Without 965 Amounts (see instructions) | (d) Net 965 Tax Liability (subtract column (c) from column (b)) | (e) Installment Election Made | | (f) Net 965 Tax Liability To Be Paid in Full in Year 1 (if column (e) is "No," enter amount from column (d)) | (g) Net 965 Tax Liability To Be Paid in Installments (if column (e) is "Yes," enter amount from column (d) and see instructions) | (h) Net 965 Tax Liability Transferred (Out), Transferred In, or Subsequent Adjustments, if any (see instructions) | (i) Tax Identification Number of Buyer/ Transferee or Seller/ Transferor |
|---|---|---|--|--|----------------------------------|----|---|---|--|---|
| | | | | | Yes | No | | | | |
| 1 | 2017 | 641,151.00 | 222,273.00 | 418,878.00 | X | | 0.00 | 418,878.00 | 0.00 | N/A |
| 2 | 2018 | 0.00 | 0.00 | 0.00 | | X | 0.00 | 0.00 | 0.00 | N/A |
| 3 | 2019 | 0.00 | 0.00 | 0.00 | | X | 0.00 | 0.00 | 0.00 | N/A |
| 4 | 2020 | 0.00 | 0.00 | 0.00 | | X | 0.00 | 0.00 | 0.00 | N/A |
| 5 | 2021 | 0.00 | 0.00 | 0.00 | | X | 0.00 | 0.00 | 0.00 | N/A |
| 6 | 2022 | 0.00 | 0.00 | 0.00 | | X | 0.00 | 0.00 | 0.00 | N/A |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |

Part II Record of Amount of Net 965 Tax Liability Paid by the Taxpayer (see instructions)

| | (a) Year of Section 965(a) Inclusion or Liability Assumed (see instructions) | (b) Paid for Year 1 | (c) Paid for Year 2 | (d) Paid for Year 3 | (e) Paid for Year 4 | (f) Paid for Year 5 |
|---|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| 1 | 2017 | 33,510.00 | 33,510.00 | 33,510.00 | 33,510.00 | 33,510.00 |
| 2 | 2018 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | 2019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 2020 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | | | | | |
| 8 | | | | | | |

| | (g) Paid for Year 6 | (h) Paid for Year 7 | (i) Paid for Year 8 | (j) Net 965 Tax Liability Remaining Unpaid (see instructions) | (k) Net 965 Tax Liability Paid for the Reporting Year |
|---------------|------------------------|------------------------|------------------------|--|--|
| 1 | 62,832.00 | | | 188,496.00 | 62,832.00 |
| 2 | | | | 0.00 | 0.00 |
| 3 | | | | 0.00 | 0.00 |
| 4 | | | | 0.00 | 0.00 |
| 5 | | | | 0.00 | 0.00 |
| 6 | | | | 0.00 | 0.00 |
| 7 | | | | | |
| 8 | | | | | |
| Totals | | | | 188,496.00 | 62,832.00 |

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Part III Electing REIT Report of Section 965 Amounts Accounted for Over Time (see instructions)

| | (a) Tax Year of Section 965(a) Inclusion and Section 965(c) Deduction | (b) Amount Elected To Be Accounted for Over Time | (c) Portion Accounted for in Year 1 | (d) Portion Accounted for in Year 2 | (e) Portion Accounted for in Year 3 | (f) Portion Accounted for in Year 4 |
|---------------------|--|--|---|---|--|--|
| 1a | 2017 Section 965(a) Inclusion | | | | | |
| 1b | 2017 Section 965(c) Deduction | | | | | |
| 2a | 2018 Section 965(a) Inclusion | | | | | |
| 2b | 2018 Section 965(c) Deduction | | | | | |
| 3a | 2019 Section 965(a) Inclusion | | | | | |
| 3b | 2019 Section 965(c) Deduction | | | | | |
| 4a | 2020 Section 965(a) Inclusion | | | | | |
| 4b | 2020 Section 965(c) Deduction | | | | | |
| | (g) Portion Accounted for in Year 5 | (h) Portion Accounted for in Year 6 | (i) Portion Accounted for in Year 7 | (j) Portion Accounted for in Year 8 | (k) Amount Remaining To Be Accounted for | (l) Portion Accounted for in This Reporting Year |
| 1a | | | | | | |
| 1b | | | | | | |
| 2a | | | | | | |
| 2b | | | | | | |
| 3a | | | | | | |
| 3b | | | | | | |
| 4a | | | | | | |
| 4b | | | | | | |
| Totals | | | | | 0.00 | 0.00 |

If more lines are needed for any Parts on this form, attach additional sheets.

Limitation on Business Interest Expense Under Section 163(j)

Attach to your tax return.

Go to www.irs.gov/Form8990 for instructions and the latest information.

| | |
|---|--|
| Taxpayer name(s) shown on tax return <u>UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.</u> | Identification number <u>51-0172429</u> |
|---|--|

- A** If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:
 Name of foreign entity _____
 Employer identification number, if any _____
 Reference ID number _____
- B** Is the foreign entity a CFC group member? See instructions. Yes No
- C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions. Yes No
- D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete. Yes No

Part I Computation of Allowable Business Interest Expense

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I - Business Interest Expense

| | | | | | |
|---|--|---|-----------|-----------|--|
| 1 | Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation | 1 | 87,962.00 | | |
| 2 | Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) | 2 | | | |
| 3 | Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)), | 3 | | | |
| 4 | Floor plan financing interest expense. See instructions | 4 | | | |
| 5 | Total business interest expense. Add lines 1 through 4. | 5 | | 87,962.00 | |

Section II - Adjusted Taxable Income

Tentative Taxable Income

| | | | | | |
|---|---|---|------------|--|--|
| 6 | Tentative taxable income. See instructions. | 6 | 155,465.00 | | |
|---|---|---|------------|--|--|

Additions (adjustments to be made if amounts are taken into account on line 6)

| | | | | | |
|----|---|----|--------------|--------------|--|
| 7 | Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions | 7 | | | |
| 8 | Any business interest expense not from a pass-through entity. See instructions | 8 | 87,962.00 | | |
| 9 | Amount of any net operating loss deduction under section 172 | 9 | | | |
| 10 | Amount of any qualified business income deduction allowed under section 199A | 10 | | | |
| 11 | Reserved for future use | 11 | | | |
| 12 | Amount of any loss or deduction items from a pass-through entity. See instructions | 12 | 1,354,517.00 | | |
| 13 | Other additions. See instructions. | 13 | 916,812.00 | | |
| 14 | Total current year partner's excess taxable income (Schedule A, line 44, column (f)) | 14 | 3,607,391.00 | | |
| 15 | Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) | 15 | | | |
| 16 | Total. Add lines 7 through 15 | 16 | | 5,966,682.00 | |

Reductions (adjustments to be made if amounts are taken into account on line 6)

| | | | | | |
|----|--|----|------------------|------------------|--|
| 17 | Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions | 17 | () | | |
| 18 | Any business interest income not from a pass-through entity. See instructions | 18 | (69,642.00) | | |
| 19 | Amount of any income or gain items from a pass-through entity. See instructions | 19 | (3,827,357.00) | | |
| 20 | Other reductions. See instructions | 20 | (91,135.00) | | |
| 21 | Total. Combine lines 17 through 20 | 21 | | (3,988,134.00) | |
| 22 | Adjusted taxable income. Combine lines 6, 16, and 21. See instructions. | 22 | | 2,134,013.00 | |

Section III - Business Interest Income

| | | | | |
|-----------|--|-----------|--|--|
| 23 | Current year business interest income. See instructions | 23 | | |
| 24 | Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) | 24 | | |
| 25 | Total. Add lines 23 and 24 | 25 | | |

Section IV - 163(j) Limitation Calculations

Limitation on Business Interest Expense

| | | | | |
|-----------|--|-----------|--------------|--------------|
| 26 | Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions | 26 | 640,203.90 | |
| 27 | Business interest income (line 25) | 27 | 4,186,924.00 | |
| 28 | Floor plan financing interest expense (line 4) | 28 | | |
| 29 | Total. Add lines 26, 27, and 28 | 29 | | 4,827,127.90 |

Allowable Business Interest Expense

| | | | | |
|-----------|--|-----------|--|-----------|
| 30 | Total current year business interest expense deduction. See instructions. | 30 | | 87,962.00 |
|-----------|--|-----------|--|-----------|

Carryforward

| | | | | |
|-----------|--|-----------|--|--|
| 31 | Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.) . . . | 31 | | |
|-----------|--|-----------|--|--|

Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

| | | | | |
|-----------|--|-----------|--|--|
| 32 | Excess business interest expense. Enter amount from line 31 | 32 | | |
|-----------|--|-----------|--|--|

Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

| | | | | |
|-----------|--|-----------|--|--|
| 33 | Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) | 33 | | |
| 34 | Subtract line 33 from line 26. (If zero or less, enter -0-.) | 34 | | |
| 35 | Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) | 35 | | |
| 36 | Excess taxable income. Multiply line 35 by line 22. | 36 | | |

Excess Business Interest Income

| | | | | |
|-----------|---|-----------|--|--|
| 37 | Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) | 37 | | |
|-----------|---|-----------|--|--|

Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

| | | | | |
|-----------|--|-----------|--|--|
| 38 | Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) | 38 | | |
| 39 | Subtract line 38 from line 26. (If zero or less, enter -0-.) | 39 | | |
| 40 | Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) | 40 | | |
| 41 | Excess taxable income. Multiply line 40 by line 22. | 41 | | |

Excess Business Interest Income

| | | | | |
|-----------|---|-----------|--|--|
| 42 | Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) | 42 | | |
|-----------|---|-----------|--|--|

SCHEDULE A Summary of Partner's Section 163(j) Excess Items

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

| (a) Name of partnership | (b) EIN | Excess Business Interest Expense | | | (f) Current year excess taxable income | (g) Current year excess business interest income | (h) Excess business interest expense treated as paid or accrued (see instructions) | (i) Current year excess business interest expense carryforward (see instructions) |
|---------------------------|---------|-------------------------------------|--|--------------------------|--|--|--|---|
| | | (c) Current year (see instructions) | (d) Prior year carryforward (see instructions) | (e) Total ((c) plus (d)) | | | | |
| 43 SEE STATEMENT 1 | | 0.00 | 0.00 | 0.00 | 3,607,391.00 | 4,117,282.00 | 0.00 | 0.00 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 44 Total | | | | | 3,607,391.00 | 4,117,282.00 | | |

SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

| (a) Name of S corporation | (b) EIN | (c) Current year excess taxable income | (d) Current year excess business interest income |
|---------------------------|---------|--|--|
| 45 _____ | | | |
| _____ | | | |
| _____ | | | |
| _____ | | | |
| 46 Total | | | |

SCHEDULE A

Summary of Partner's Section 163(j) Excess Items

Any taxpayer that owns an interest in a partnership subject to §163(j) should complete Schedule A *before* completing Part I.

| (a) Name of partnership | (b) EIN | Excess Business Interest Expense | | | (f) Current year excess taxable income | (g) Current year excess business interest income | (h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f) plus (g)) | (i) Current year excess business interest expense carryover ((e) minus (h)) |
|---|------------|----------------------------------|--------------------------|--------------------------|--|--|---|---|
| | | (c) Current year | (d) Prior year carryover | (e) Total ((c) plus (d)) | | | | |
| 43 ATALAYA ASSET INCOME FUND EVERGREEN LP | 87-3063695 | | | - | | 214,935 | - | - |
| B. BROS REALTY | 20-0860290 | | | - | 1,664,033 | | - | - |
| BAUPOST VALUE, LP-I | 04-3506440 | | | - | 632,770 | 124,123 | - | - |
| CCP III CAYMAN | 98-1229956 | | | - | | | - | - |
| CCP III AIV IV, LP | 47-3258246 | | | - | | | - | - |
| CCP III AIV V, LP | 81-4932198 | | | - | | | - | - |
| CCP III AIV VI, LP | 81-3995892 | | | - | | | - | - |
| FOUNDRY GROUP NEXT, LP | 81-2277556 | | | - | | | - | - |
| NEW YORK JEWISH INSTITUTIONS INVESTMENT FUND, LLC | 87-3040261 | | | - | 1,243,052 | 3,778,224 | - | - |
| KKR ENERGY INCOME AND GROWTH | 68-0683554 | | | - | | | - | - |
| LS POWER EQUITY II, LP | 20-5721263 | | | - | | | - | - |
| PINE BROOK CAPITAL PARTNERS II, LP | 37-1699332 | | | - | | | - | - |
| ROARK CAPITAL PARTNERS IV AIV I-U, LP | 81-2828481 | | | - | 65,984 | | - | - |
| ROARK CAPITAL PARTNERS V (T), LP | **.*1234 | | | - | | | - | - |
| ROARK CAPITAL PARTNERS VI (T) LP | 98-1577468 | | | - | 1,552 | | - | - |
| TA XIV-A LP | 98-1593338 | | | - | | | - | - |
| TOWERBROOK STRUCTURED OPPORTUNITIES FUND II (ONSHORE), L.P. | 98-1414551 | | | - | | | - | - |
| VINTAGE FUND OF FUNDS V (ACCESS), LP | 98-1431108 | | | - | | | - | - |
| WARBURG PINCUS FINANCIAL SECTOR (CAYMAN), L.P. | 98-1379177 | | | - | | | - | - |
| | | | | - | | | - | - |
| | | | | - | | | - | - |
| | | | | - | | | - | - |
| | | | | - | | | - | - |
| | | | | - | | | - | - |
| | | | | - | | | - | - |
| | | | | - | | | - | - |
| 44 Total ▶ | | | | | 3,607,391 | 4,117,282 | - | - |

SCHEDULE B

Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income

| (a) Name of S corporation | (b) EIN | (c) Current year excess taxable income | (d) Current year excess business interest income |
|-----------------------------|---------|--|--|
| 45 | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 46 Total ▶ | | | - |

Tax on Base Erosion Payments of Taxpayers With Substantial Gross Receipts

For tax year beginning 07/01, 20 22, and ending 06/30, 20 23

▶ Go to www.irs.gov/Form8991 for instructions and the latest information.

▶ See instructions.

| | |
|--|--|
| Name UNITED JEWISH APPEAL - FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC. | Employer identification number 51-0172429 |
|--|--|

Part I Applicable Taxpayer Determination

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under Regs. section 1.59A-2(c).
If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under Regs. section 1.59A-2(c).

N/A

| | | (a) First Preceding Tax Year | (b) Second Preceding Tax Year | (c) Third Preceding Tax Year |
|---|-----------------|---------------------------------------|--|---------------------------------------|
| 1a Gross receipts of the taxpayer. See instructions | | 1,589,445,000 | 1,903,650,000 | 1,182,466,000 |
| b Gross receipts from partnerships. | SEE STATEMENT 1 | | | |
| c Gross receipts of all other persons treated as 1 person pursuant to Regs. section 1.59A-2(c) | | | | |
| d Gross receipts. Combine lines 1a through 1c | | 1,589,445,000 | 1,903,650,000 | 1,182,466,000 |
| e Gross receipts of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 1d | 1e | | | 4,675,561,000 |
| f 3-year average annual gross receipts. See instructions | 1f | | | 1,558,520,333 |
| g Is line 1f \$500 million or more? <input checked="" type="checkbox"/> Yes. Continue to line 2. <input type="checkbox"/> No. STOP here and attach this form to your tax return. | | | | |
| 2a Base erosion tax benefit (from Schedule A, line 15, column (a-2)) | 2a | | | NONE |
| b Amount of deductions allowed under Chapter 1 of the Internal Revenue Code | 2b | | | 1,717,555 |
| c Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column (a-2) | 2c | | | |
| d Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column (a-2) | 2d | | | |
| e Add lines 2c and 2d | 2e | | | |
| f Total deductions for amounts paid or accrued for services to which the exception under Regs. section 1.59A-3(b)(3)(i) applies (from Schedule A, line 5b) | 2f | | | |
| g Qualified derivative payments excepted by Regs. section 1.59A-6(b). | 2g | | | |
| h Total deductions allowed under sections 172, 245A, and 250 for the tax year | 2h | | | |
| i Does the taxpayer elect to waive deductions in accordance with Regulations section 1.59A-3(c)(6)(i)? <input type="checkbox"/> Yes. Complete Schedule B. Enter the amount from line 15 of Schedule B. <input type="checkbox"/> No. Enter -0-. | 2i | | | |
| j Deductions for exchange losses from section 988 transactions described in Regulations section 1.59A-2(e)(3)(ii)(D) | 2j | | | |
| k Deductions for TLAC securities and foreign TLAC securities described in Regulations section 1.59A-2(e)(3)(ii)(E) | 2k | | | |
| l Reinsurance losses incurred and claims payments described in Regulations section 1.59A-2(e)(3)(ii)(F) | 2l | | | |
| m Combine lines 2f through 2l | 2m | | | NONE |
| n Total Deductions. Subtract line 2m from the sum of line 2b and line 2e | 2n | | | 1,717,555 |
| o Base Erosion Percentage. Divide line 2a by line 2n | 2o | | | 0.0000 % |
| p Is the taxpayer's base erosion percentage on line 2o 3% or higher (2% or higher for a bank or securities dealer)? <input type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP after completing Part I and Schedule A (and, if necessary, Schedule B) and attach this form to your tax return. | | | | |

Part II Modified Taxable Income (MTI)

| | | | |
|------------|---|-----------|--|
| 3 a | Taxable income after net operating loss. See instructions. | 3a | |
| b | Base erosion tax benefits for the tax year from Schedule A, line 15, column (b-2). | 3b | |
| c | Base erosion percentage of the net operating loss deduction allowed under section 172 for the tax year. See instructions. | 3c | |
| d | Modified Taxable Income. See instructions. | 3d | |

Part III Regular Tax Liability Adjusted for Purposes of Computing Base Erosion Minimum Tax Amount

| | | | |
|------------|--|-----------|--|
| 4 a | Regular tax liability | 4a | |
| b | Allowed credits, as adjusted (from Schedule C, line 7) | 4b | |
| c | Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount. Subtract line 4b from line 4a | 4c | |

Part IV Computation of Base Erosion Minimum Tax Amount

| | | | |
|------------|--|-----------|---|
| 5 a | Modified Taxable Income (from line 3d) | 5a | |
| b | BEAT Tax rate applicable for current tax year | 5b | % |
| c | Base Erosion Minimum Tax. Multiply line 5a by line 5b. | 5c | |
| d | Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount (from line 4c). | 5d | |
| e | Base Erosion Minimum Tax Amount. Subtract line 5d from line 5c. If zero or less, enter -0- | 5e | |

Schedule A Base Erosion Payments and Base Erosion Tax Benefits (see instructions)

Does the taxpayer elect to use financial statements per Regs. section 1.59A-3(b)(4)(i)(D) for purposes of calculating interest expense allocable to a foreign corporation's effectively connected income? Yes No

(Check all applicable boxes in columns (c), (d), and (e) below)

| | (a-1) | (a-2) | (b-1) | (b-2) | (c) | (d) | (e) |
|---|---|---|----------------------------------|--------------------------------------|-------------------------------|--|--|
| Type of Base Erosion Payments | Aggregate Group's Base Erosion Payments | Aggregate Group's Base Erosion Tax Benefits | Taxpayer's Base Erosion Payments | Taxpayer's Base Erosion Tax Benefits | Any 25% Owner of the Taxpayer | Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or Any 25% Owner of the Taxpayer | Any Person Related Within the Meaning of Section 482 to the Taxpayer |
| 1 Reserved for future use | | | | | | | |
| 2 Reserved for future use | | | | | | | |
| 3 Purchase or creations of property rights for intangibles (patents, trademarks, etc.). | | | | | | | |
| 4 Rents, royalties, and license fees | | | | | | | |
| 5a Compensation/consideration paid for services NOT excepted by Regs. section 1.59A-3(b)(3)(i) | | | | | | | |
| b Compensation/consideration paid for services excepted by Regs. section 1.59A-3(b)(3)(i) \$ _____ | | | | | | | |
| 6 Interest expense | | | | | | | |
| 7 Payments for the purchase of tangible personal property | | | | | | | |
| 8 Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by Regs. section 1.59A-3(b)(1)(iii). | | | | | | | |

Schedule A Base Erosion Payments and Base Erosion Tax Benefits (see instructions) (continued from page 3)

| Type of Base Erosion Payments | (Check all applicable boxes in columns (c), (d), and (e) below) | | | | | | |
|--|---|---|----------------------------------|--------------------------------------|-------------------------------|--|--|
| | (a-1) | (a-2) | (b-1) | (b-2) | (c) | (d) | (e) |
| | Aggregate Group's Base Erosion Payments | Aggregate Group's Base Erosion Tax Benefits | Taxpayer's Base Erosion Payments | Taxpayer's Base Erosion Tax Benefits | Any 25% Owner of the Taxpayer | Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or Any 25% Owner of the Taxpayer | Any Person Related Within the Meaning of Section 482 to the Taxpayer |
| 9a Nonqualified derivative payments | | | | | | | |
| b Qualified derivative payments excepted by Regs. section 1.59A-6(b) \$ _____ | | | | | | | |
| 10 Payments reducing gross receipts made to surrogate foreign corporation | | | | | | | |
| 11 Other payments - specify, | | | | | | | |
| 12 Combine lines 3 through 11 | NONE | NONE | NONE | NONE | | | |
| 13 Base erosion tax benefits related to payments reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at 30% statutory withholding tax rate | | | | | | | |
| 14 Portion of base erosion tax benefits reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% times tax benefit. See instructions | | NONE | | NONE | | | |
| 15 Total base erosion tax benefits. Subtract the sum of line 13 and line 14 from line 12. Enter the amount from column (a-2) in Part I, line 2a. Enter the amount from column (b-2) in Part II, line 3b. | | NONE | | NONE | | | |

Schedule B Waiver of Deductions (see instructions)

| | (a) Description of item or property to which the deduction relates | (b) Date on which, or period in which, the waived deduction was paid or accrued | (c) Provision of Code and regulations, as applicable, that allows the deduction for which this election relates | (d) Line number on the controlled group member tax return where the deduction is reported | (e) Name of foreign related party that is or will be the recipient of the payment that generates the deduction | (f) Taxpayer Identification Number of foreign related party | (g) Country of organization of the foreign related party | (h) Amount of deduction claimed for the tax year with respect to the item or property | (i) Amount of deduction being waived for the tax year with respect to the item or property |
|----|---|--|--|--|---|--|---|--|---|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
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| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | Totals from attachment, if necessary | | | | | | | | |
| 15 | Total deductions waived per Regulations section 1.59A-3(c)(6)(i). Add the amounts in column (i). Enter the result here and on Part I, line 2i | | | | | | | | |

Schedule C Credits Reducing Regular Tax Liability in Computing Base Erosion Minimum Tax Amount (BEMTA)

Part I Credits Allowed Against Regular Tax (see instructions)

| | | | |
|---|---|----------|----------|
| 1 | Total credits allowed in current year. See instructions | | 1 |
| 2 | Credits for increasing research activities from line 1c of all Parts III of Form 3800 | 2 | |
| 3 | Total allowed credit for increasing research activities for current year. Enter the amount of research credit reported in Form 3800, Part II, line 38. See instructions | | 3 |
| 4 | Enter smaller of Schedule C, Part II, line 11 or Part III, line 16 | | 4 |
| 5 | Limitation of applicable section 38 credits. Multiply line 4 by 80% (0.80) | | 5 |
| 6 | Adjustments to allowed credits. Add lines 3 and 5 | | 6 |
| 7 | Credits allowed against regular tax in computing BEMTA. Subtract line 6 from line 1. Enter here and on Form 8991, line 4b | | 7 |

Part II Applicable Section 38 Credits

(Only complete Parts II and III if you have allowed applicable section 38 credits.)

| | | | |
|----|--|-----------|-----------|
| 8 | Low-income housing credit from lines 1d and 4d of all Parts III of Form 3800 | 8 | |
| 9 | Renewable electricity production credit but only to extent of the renewable electricity under section 45(a) from lines 1f and 4e of all Parts III of Form 3800 | 9 | |
| 10 | Investment credit but only to extent of energy credit property under section 48 from line 4a of all Parts III of Form 3800 | 10 | |
| 11 | Total allowed applicable section 38 credits for current year. Enter the amount of applicable credits reported in Form 3800, Part II, line 38. See instructions | | 11 |

Part III BEMTA Determined Without Adjustment for Applicable Section 38 Credits

| | | | |
|----|---|--|-----------|
| 12 | Base erosion minimum tax (Form 8991, line 5c) | | 12 |
| 13 | Regular tax liability (Form 8991, line 4a). | | 13 |
| 14 | Subtract Schedule C, Part I, line 3, from line 1. | | 14 |
| 15 | Regular tax adjusted for credits that offset BEMTA. Subtract line 14 from line 13. | | 15 |
| 16 | Base erosion minimum tax determined without adjustment for applicable section 38 credits. Subtract line 15 from line 12; if zero or less, enter -0- | | 16 |

UNITED JEWISH APPEAL- FEDERATION OF JEWISH PHILANTHROPIES OF NEW YORK, INC.
51-0172429
JUNE 30, 2023

The taxpayer has used the following estimates for purposes of preparing Form 8991:

Gross receipts of the taxpayer on lines 1a through 1d were calculated using the audited financial statements of the taxpayer for the three preceding periods. Gross receipts receipts passing through from partnership investments were not available at the date of filing Form 8991; however, because the taxpayer has exceeded \$500 million in gross receipts, there is no impact to the taxpayer's requirement to complete Form 8991.

Base erosion tax benefits on line 2a are estimated to be zero. The taxpayer has not paid or accrued amounts to a foreign person (as defined in Regulations section 1.59A-1(b)(10)) that is a foreign related party (as defined in Regulations section 1.59A-1(b)(12)). The taxpayer is not aware that any partnership investment has made payments that would be considered base eroding to the taxpayer or its aggregate group.

Total deductions on lines 2b and 2n include total deductions against unrelated business taxable income, none of which are base eroding payments to the taxpayer.