

## PUBLIC DISCLOSURE COPY

Form **990-T****Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

**2014**Department of the Treasury  
Internal Revenue ServiceFor calendar year 2014 or other tax year beginning 07/01, 2014, and ending 06/30, 20 15.▶ Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).

▶ 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****A** ☐ Check box if address changed**B** Exempt under section☒ 501( C )( 3 )☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a)**C** Book value of all assets at end of year  
1,200,787,111Name of organization ( ☐ Check box if name changed and see instructions.)COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON INC

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

126 HIGH STREET

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

BOSTON, MA 02110**D** Employer identification number  
(Employees' trust, see instructions.)04-2103559**E** Unrelated business activity codes  
(See instructions.)523000561000**F** Group exemption number (See instructions.) ▶**G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust**H** Describe the organization's primary unrelated business activity. ▶ ADMINISTRATIVE SUPPORT & PARTNERSHIP INVESTMENT**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 ▶ DAVID STRONGTelephone number ▶ (617) 457-8500**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales <u>0</u>			
<b>b</b> Less returns and allowances <u>0</u>			
<b>c</b> Balance ▶ <b>1c</b>	<u>0</u>		
<b>2</b> Cost of goods sold (Schedule A, line 7) . . . . .	<u>0</u>		
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<u>0</u>		<u>0</u>
<b>4a</b> Capital gain net income (attach Schedule D) . . . . .	<u>129,529</u>		<u>129,529</u>
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<u>468,178</u>		<u>468,178</u>
<b>c</b> Capital loss deduction for trusts . . . . .	<u>0</u>		<u>0</u>
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)	<u>287,312</u>		<u>287,312</u>
<b>6</b> Rent income (Schedule C) . . . . .	<u>0</u>	<u>0</u>	<u>0</u>
<b>7</b> Unrelated debt-financed income (Schedule E) . . . . .	<u>0</u>	<u>0</u>	<u>0</u>
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	<u>0</u>	<u>0</u>	<u>0</u>
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<u>0</u>	<u>0</u>	<u>0</u>
<b>10</b> Exploited exempt activity income (Schedule I) . . . . .	<u>0</u>	<u>0</u>	<u>0</u>
<b>11</b> Advertising income (Schedule J) . . . . .	<u>0</u>	<u>0</u>	<u>0</u>
<b>12</b> Other income (See instructions; attach schedule) . . . . .	<u>392,078</u>		<u>392,078</u>
<b>13</b> <b>Total.</b> Combine lines 3 through 12 . . . . .	<u>1,277,097</u>	<u>0</u>	<u>1,277,097</u>

**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.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K) . . . . .	<b>14</b>	<u>0</u>
<b>15</b> Salaries and wages . . . . .	<b>15</b>	<u>286,984</u>
<b>16</b> Repairs and maintenance . . . . .	<b>16</b>	<u>0</u>
<b>17</b> Bad debts . . . . .	<b>17</b>	<u>0</u>
<b>18</b> Interest (attach schedule) . . . . .	<b>18</b>	<u>0</u>
<b>19</b> Taxes and licenses . . . . .	<b>19</b>	<u>57,877</u>
<b>20</b> Charitable contributions (See instructions for limitation rules) . . . . .	<b>20</b>	<u>82,249</u>
<b>21</b> Depreciation (attach Form 4562) . . . . .	<b>21</b>	<u>0</u>
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return . . . . .	<b>22a</b>	<u>0</u>
<b>23</b> Depletion . . . . .	<b>23</b>	<u>0</u>
<b>24</b> Contributions to deferred compensation plans . . . . .	<b>24</b>	<u>0</u>
<b>25</b> Employee benefit programs . . . . .	<b>25</b>	<u>49,105</u>
<b>26</b> Excess exempt expenses (Schedule I) . . . . .	<b>26</b>	<u>0</u>
<b>27</b> Excess readership costs (Schedule J) . . . . .	<b>27</b>	<u>0</u>
<b>28</b> Other deductions (attach schedule) . . . . .	<b>28</b>	<u>59,637</u>
<b>29</b> <b>Total deductions.</b> Add lines 14 through 28 . . . . .	<b>29</b>	<u>535,852</u>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<u>741,245</u>
<b>31</b> Net operating loss deduction (limited to the amount on line 30) . . . . .	<b>31</b>	<u>0</u>
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 . . . . .	<b>32</b>	<u>741,245</u>
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) . . . . .	<b>33</b>	<u>1,000</u>
<b>34</b> <b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 . . . . .	<b>34</b>	<u>740,245</u>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2014)

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and:		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ <u>                    </u> (2) \$ <u>                    </u> (3) \$ <u>                    </u>		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ <u>                    </u> (2) Additional 3% tax (not more than \$100,000) \$ <u>                    </u>		
<b>c</b> Income tax on the amount on line 34	<b>35c</b>	251,683
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>36</b>	
<b>37 Proxy tax.</b> See instructions	<b>37</b>	
<b>38 Alternative minimum tax</b>	<b>38</b>	0
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies	<b>39</b>	251,683

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>		
<b>b</b> Other credits (see instructions)	<b>40b</b>		
<b>c</b> General business credit. Attach Form 3800 (see instructions)	<b>40c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>		
<b>e Total credits.</b> Add lines 40a through 40d	<b>40e</b>		0
<b>41</b> Subtract line 40e from line 39	<b>41</b>		251,683
<b>42</b> 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)	<b>42</b>		0
<b>43 Total tax.</b> Add lines 41 and 42	<b>43</b>		251,683
<b>44a</b> Payments: A 2013 overpayment credited to 2014	<b>44a</b>	89,057	
<b>b</b> 2014 estimated tax payments	<b>44b</b>	0	
<b>c</b> Tax deposited with Form 8868	<b>44c</b>	170,000	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>	0	
<b>e</b> Backup withholding (see instructions)	<b>44e</b>	0	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>	0	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <u>0</u> <input type="checkbox"/> Form 4136 <u>0</u> <input type="checkbox"/> Other <u>0</u> Total	<b>44g</b>	0	
<b>45 Total payments.</b> Add lines 44a through 44g	<b>45</b>		259,057
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>46</b>		0
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed	<b>47</b>		0
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	<b>48</b>		7,374
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2015 estimated tax</b> <u>7,374</u> <b>Refunded</b>	<b>49</b>		0

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

<b>1</b> At any time during the 2014 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
		✓
<b>2</b> 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.		✓
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year		\$

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation

<b>1</b> Inventory at beginning of year	<b>1</b>	0	<b>6</b> Inventory at end of year	<b>6</b>	0
<b>2</b> Purchases	<b>2</b>	0	<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	0
<b>3</b> Cost of labor	<b>3</b>	0	<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
<b>4a</b> Additional section 263A costs (attach schedule)	<b>4a</b>	0			✓
<b>b</b> Other costs (attach schedule)	<b>4b</b>	0			
<b>5</b> <b>Total.</b> Add lines 1 through 4b	<b>5</b>	0			

**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	SVP & CFO	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
----------------------	------	-----------	-------	---

**Paid Preparer Use Only**

Print/Type preparer's name <b>GERALYN HURD</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P00933422</b>
Firm's name <b>CROWE HORWATH LLP</b>	Firm's EIN <b>35-0921680</b>	Firm's address <b>225 WEST WACKER DRIVE, SUITE 2600, CHICAGO, IL 60606-1224</b>	Phone no. <b>(312) 899-7000</b>	

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

(1)
(2)
(3)
(4)

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0	Total 0

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . . . ▶**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ▶

0

**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> . . . . . ▶			Enter here and on page 1, Part I, line 7, column (A). 0	Enter here and on page 1, Part I, line 7, column (B). 0

**Total dividends-received deductions** included in column 8 . . . . . ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b>	0			0

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
<b>Totals</b>	0	0				0

**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	0	0	0	0	0	0

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	0	0				0
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b>	0	0				0

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			

Name of Partnership	EIN	Amount
<b>AIM Activity</b>		
(1) Jewish Community Endowment Pool, LLP	04-3460734	287,312
<b>Total for Part I, Line 5</b>		<b>287,312</b>

Description	Amount
<b>Other activities</b>	
(1) ACCOUNTING FEES FROM JCEP	390,000
(2) MARKETING FEES	1,358
(3) DIRECT TV FEES	720
<b>Total</b>	<b>392,078</b>
<b>Total for Part I, Line 12</b>	<b>392,078</b>

Description	Amount
<b>Other activities</b>	
(1) PAYROLL TAXES	17,906
(2) STATE TAXES	39,971
<b>Total</b>	<b>57,877</b>
<b>Total for Part II, Line 19</b>	<b>57,877</b>

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining	Charitable Contribution Expires
2014	148,964,217		82,249	148,881,968	2019
<b>Totals</b>	148,964,217	0	82,249	148,881,968	



Description	Amount
<b>Other activities</b>	
(1) SUPPLIES & POSTAGE JCEP	2,980
(2) OCCUPANCY & ADMINISTRATION JCEP	36,373
(3) DIRECT TV PAYMENTS	1,088
(4) TAX RETURN PREPARATION FEES	2,850
<b>Total</b>	<b>43,291</b>
<b>AIM Activity</b>	
(5) Jewish Community Endowment Pool, LLP 043460734	16,346
<b>Total for Part II, Line 28</b>	<b>59,637</b>

**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.**
- ▶ **Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).**

OMB No. 1545-0123

**2014**

Name

COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON INC

Employer identification number

04-2103559

**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)
<b>1a</b> 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 . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	14,069.00			14,069.00
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>5</b>
<b>6</b> Unused capital loss carryover (attach computation) . . . . .				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .				<b>7</b> 14,069.00

**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)
<b>8a</b> 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked. . . . .	115,460.00			115,460.00
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .				<b>11</b>
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>13</b>
<b>14</b> Capital gain distributions (see instructions) . . . . .				<b>14</b>
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .				<b>15</b> 115,460.00

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>	14,069.00
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7). . . . .	<b>17</b>	115,460.00
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . . . .	<b>18</b>	129,529.00

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule D (Form 1120) (2014)

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

OMB No. 1545-1709

► **File a separate application for each return.**► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☒

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

		Enter filer's identifying number, see instructions
<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON INC</b>	Employer identification number (EIN) or <b>04-2103559</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>126 HIGH STREET</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>BOSTON, MA 02110</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	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

- The books are in the care of ► **DAVID STRONG**

Telephone No. ► **(617) 457-8515**

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 EINs of all members the extension is for.

- 1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **05/15**, 20 **16**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year 20 \_\_\_\_ or

► ☒ tax year beginning **07/01**, 20 **14**, and ending **06/30**, 20 **15**.

- 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

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>170,000</b>
<b>b</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.	<b>3b</b>	\$	<b>0</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>170,000</b>

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

**Sales and Other Dispositions of Capital Assets**► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON INC.

Social security number or taxpayer identification number

04-2103559

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are short-term. For long-term transactions, see page 2.

**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	PARTNERSHIP FLOW-THROUGH	VARIOUS	VARIOUS	14,069.00				14,069.00
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked)►				14,069.00				14,069.00

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON INC.

04-2103559

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☒ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	PARTNERSHIP FLOW-THROUGH	VARIOUS	VARIOUS	115,460.00				115,460.00
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				115,460.00				115,460.00

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Form **4797**

# Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

**2014**Attachment  
Sequence No. **27**Department of the Treasury  
Internal Revenue Service▶ **Attach to your tax return.**▶ **Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).**

Name(s) shown on return

Identifying number

COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON INC

04-2103559

**1** Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . .

**1**

## 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)
	PARTNERSHIP FLOW-THROUGH	VARIOUS	VARIOUS	466,178.00			466,178.00

**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**

466,178.00

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, 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 did not 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**

466,178.00

## 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**

466,178.00

**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**

466,178.00

**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 part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. 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 Form 1040, line 14

**18b**

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2014)

**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 ( <b>Note:</b> See line 1 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			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b			
<b>26 If section 1250 property:</b> 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 <b>smaller</b> of line 24 or line 26a (see instructions). . . . .	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e.	26c			
d	Additional depreciation after 1969 and before 1976.	26d			
e	Enter the <b>smaller</b> of line 26c or 26d. . . . .	26e			
f	Section 291 amount (corporations only). . . . .	26f			
g	Add lines 26b, 26e, and 26f . . . . .	26g			
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage (see instructions).	27b			
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c			
<b>28 If section 1254 property:</b>					
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 <b>smaller</b> of line 24 or 28a . . . . .	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126 (see instructions). . . . .	29a			
b	Enter the <b>smaller</b> 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** (2014)