

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning _____, 2020, and ending _____, 20____

2020

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization or person subject to tax

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Taxpayer identification number

38-1872132

Name and title of officer or person subject to tax

**RANDY D MAIERS
PRESIDENT**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	_____
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	_____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	3,273.
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to (name of organization) _____, (EIN) _____ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **UHY ADVISORS MI, INC.** to enter my PIN **12345**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date **9-23-21**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

38860710405

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **KAREN SHAFIK** Date ▶ **09/23/21**

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

EXTENDED TO NOVEMBER 15, 2021

Form **990-T**

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

OMB No. 1545-0047

2020

For calendar year 2020 or other tax year beginning _____, and ending _____.

▶ 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

Department of the Treasury
Internal Revenue Service

A <input type="checkbox"/> Check box if address changed. 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"/> 529S	Print or Type C Book value of all assets at end of year ▶ 89,709,693.	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	D Employer identification number 38-1872132
		Number, street, and room or suite no. If a P.O. box, see instructions. 500 WATER STREET City or town, state or province, country, and ZIP or foreign postal code PORT HURON, MI 48060	E Group exemption number (see instructions) F <input type="checkbox"/> Check box if an amended return.

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust Applicable reinsurance entity

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) ▶ **1**

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 ▶ **KAREN A. LEE** Telephone number ▶ **810-984-4761**

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	16,586.
2	Reserved	2	
3	Add lines 1 and 2	3	16,586.
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	16,586.
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	16,586.
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	15,586.

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	3,273.
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	3,273.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2020)

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	3,273.
3	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 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	3,273.
5	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	5	0.
6a	Payments: A 2019 overpayment credited to 2020	6a	12,161.
b	2020 estimated tax payments. Check if section 643(g) election applies	6b	4,039.
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	6g	
7	Total payments. Add lines 6a through 6g	7	16,200.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	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	12,927.
11	Enter the amount of line 10 you want: Credited to 2021 estimated tax 12,927. Refunded	11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)			
1	At any time during the 2020 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
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
3	If "Yes," see instructions for other forms the organization may have to file.		
4a	Enter the amount of tax-exempt interest received or accrued during the tax year		X
b	Did the organization change its method of accounting? (see instructions)		
	If 4a 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 4b. 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.			
		<u>09/23/21</u>	PRESIDENT	
	Signature of officer	Date	Title	
Paid Preparer Use Only	Print/Type preparer's name KAREN SHAFIK	Preparer's signature KAREN SHAFIK	Date 09/23/21	Check <input type="checkbox"/> if self-employed PTIN P02348745
	Firm's name UHY ADVISORS MI, INC.	Firm's EIN 38-1910111		
	Firm's address 1979 HOLLAND AVE, SUITE A PORT HURON, MI 48060	Phone no. 810-984-3829		

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

ENTITY 1

OMB No. 1545-0047

2020

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

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).

A Name of the organization COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	B Employer identification number 38-1872132
C Unrelated business activity code (see instructions) ▶ 900099	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **INVESTMENT IN REAL ESTATE INVESTMENT TRUST**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 0.		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 1	5 35,662.		35,662.
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 35,662.		35,662.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1			
2 Salaries and wages	2		10,218.	
3 Repairs and maintenance	3			
4 Bad debts	4			
5 Interest (attach statement) (see instructions)	5			
6 Taxes and licenses	6		197.	
7 Depreciation (attach Form 4562) (see instructions)	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			8b
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11		2,971.	
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement) SEE STATEMENT 2	14		5,690.	
15 Total deductions. Add lines 1 through 14	15		19,076.	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		16,586.	
17 Deduction for net operating loss (see instructions)	17		0.	
18 Unrelated business taxable income. Subtract line 17 from line 16	18		16,586.	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold and 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 with columns A, B, C, D and rows for description, rent received, and total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows for gross income, deductions, and total gross income.

Part VI 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)		0.	0.	0.	0.
(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) **0.**

Add columns 6 and 11. Enter here and on Part I, line 8, column (B) **0.**

Totals

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) 0.		Add amounts in column 5. Enter here and on Part I, line 9, column (B) 0.

Totals

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

1	Description of exploited activity: _____	2	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	3	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	4	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	5	
5	Gross income from activity that is not unrelated business income _____	6	
6	Expenses attributable to income entered on line 5 _____	7	
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 _____		

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A B C D checkboxes

Enter amounts for each periodical listed above in the corresponding column.

Table with 4 columns (A, B, C, D) and 2 rows for Gross advertising income and its total.

Table with 4 columns (A, B, C, D) and 1 row for Direct advertising costs by periodical and its total.

Table with 4 columns (A, B, C, D) and 4 rows for Advertising gain (loss), Readership costs, Circulation income, Excess readership costs, and Excess readership costs allowed as a deduction.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business.

Part XI Supplemental Information (see instructions)

Multiple horizontal lines for supplemental information.

FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 1
DESCRIPTION		NET INCOME OR (LOSS)
JCR COMMERCIAL REAL ESTATE FINANCE FUND IIIB9Q), LP - INTEREST INCOME		10,353.
HARBERT UNITED STATES REAL ESTATE FUND V, LP - INTEREST INCOME		25,309.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5		35,662.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 2
DESCRIPTION		AMOUNT
INVESTMENT ADVISOR		3,290.
TAX RETURN PREP		2,400.
TOTAL TO SCHEDULE A, PART II, LINE 14		5,690.

Depreciation and Amortization
(Including Information on Listed Property) 990

2020

Attachment
Sequence No. 179

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return COMMUNITY FOUNDATION OF ST. CLAIR COUNTY	Business or activity to which this form relates FORM 990 PAGE 10	Identifying number 38-1872132
--	--	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,040,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,590,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	62,687.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2020	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	62,687.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**COMMUNITY FOUNDATION OF
ST. CLAIR COUNTY**

Form 4562 (2020)

38-1872132 Page 2

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year:					
	:				
	:				
43 Amortization of costs that began before your 2020 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Schedule K-1
(Form 1065)
Department of the Treasury
Internal Revenue Service

2020

For calendar year 2020, or tax year

Final K-1 Amended K-1 OMB No. 1545-0123

beginning ending

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
30-0735541

B Partnership's name, address, city, state, and ZIP code
HARBERT UNITED STATES REAL ESTATE FUND V, LP
P.O. BOX 1297
BIRMINGHAM, AL 35201

C IRS Center where partnership filed return
E-FILE

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
38-1872132

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
COMMUNITY FOUNDATION OF ST. CLAIR COUNTY
500 WATER STREET
PORT HURON, MI 48060

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? CORPORATION

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.3420029%	0.4708953%
Loss	0.3420029%	0.4708953%
Capital	0.3883975%	0.4299575%

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 29,950.	\$ 36,137.
Qualified nonrecourse financing	\$ 1,419,974.	\$ 1,300,611.
Recourse	\$ 0.	\$ 0.

Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis
SEE STATEMENT

Beginning capital account	\$ 575,072.
Capital contributed during the year	\$ 1,808.
Current year net income (loss)	\$ 30,211.
Other increase (decrease) (attach explanation)	\$
Withdrawals & distributions	\$ (176,493.)
Ending capital account	\$ 430,598.

M Did the partner contribute property with a built-in gain or loss?
 Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)	0.	15 Credits	
2 Net rental real estate income (loss)	-24,681.	16 Foreign transactions	
3 Other net rental income (loss)		AA	286,976.
4a Guaranteed payments for services		AB	93,664.
4b Guaranteed payments for capital		AC	38,175.
4c Total guaranteed payments		AD	37,626.
5 Interest income	61.	17 Alternative min tax (AMT) items	
6a Ordinary dividends		18 Tax-exempt income and nondeductible expenses	
6b Qualified dividends		C*	STMT
6c Dividend equivalents			
7 Royalties		19 Distributions	
8 Net short-term capital gain (loss)		A	176,493.
9a Net long-term capital gain (loss)	10,819.	20 Other information	
9b Collectibles (28%) gain (loss)		A	61.
9c Unrecaptured section 1250 gain		N	55,578.
10 Net section 1231 gain (loss)	44,260.	V	25,309.
11 Other income (loss)		Z	* STMT
I	1,413.	AG	* 286,976.
12 Section 179 deduction			
13 Other deductions			
W	1,655.		
14 Self-employment earnings (loss)			
21 <input checked="" type="checkbox"/> More than one activity for at-risk purposes*			
22 <input checked="" type="checkbox"/> More than one activity for passive activity purposes*			

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

<u>DESCRIPTION</u>	<u>PARTNER FILING INSTRUCTIONS</u>	<u>AMOUNT</u>
MEALS & ENTERTAINMENT		2.
PASSTHROUGH NONDEDUCTIBLES		4.
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		6.

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

<u>DESCRIPTION</u>	<u>AMOUNT</u>
RENTAL INCOME (LOSS)	-13,986.
SECTION 1231 GAIN (LOSS)	44,229.
W-2 WAGES	8,342.
UNADJUSTED BASIS OF ASSETS	1,633,755.

SCHEDULE K-1 GROSS RECEIPTS FOR SECTION 448(C), BOX 20, CODE AG

<u>DESCRIPTION</u>	<u>PARTNER FILING INSTRUCTIONS</u>	<u>AMOUNT</u>
GROSS RECEIPTS - CURRENT YEAR	SEE IRS SCH. K-1 INSTRUCTIONS	286,976.
TOTAL TO SCHEDULE K-1, LINE 20 AG		286,976.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND
OTHER INCREASES (DECREASES)

DESCRIPTION	AMOUNT	TOTALS
RENTAL REAL ESTATE INCOME (LOSS)	-24,681.	
INTEREST INCOME	61.	
LONG-TERM CAPITAL GAIN (LOSS)	10,819.	
SECTION 1231 GAIN (LOSS)	44,260.	
OTHER INCOME (LOSS)	1,413.	
	<hr/>	
SCHEDULE K-1 INCOME SUBTOTAL		31,872.
OTHER DEDUCTIONS	-1,655.	
NONDEDUCTIBLE EXPENSES	-6.	
	<hr/>	
SCHEDULE K-1 DEDUCTIONS SUBTOTAL		-1,661.
		<hr/>
NET INCOME (LOSS) PER SCHEDULE K-1		30,211.
		<hr/> <hr/>

SCHEDULE K-1 ITEM L. PARTNER'S CAPITAL ACCOUNT ANALYSIS

BEGINNING CAPITAL ACCOUNT METHOD USED - MODIFIED OUTSIDE BASIS

SCHEDULE K-1 FOOTNOTES

LINE 13, CODE W, OTHER DEDUCTIONS:
INTEREST EXPENSE ON DEBT FINANCED DISTRIBUTION FROM:

AHMC BARKER CYPRESS, LLLP	907.
HENDON NORTH DEKALB, LLC	287.
HARBERT MSB PARTNERS, LLC	460.

INFORMATION FOR NET INVESTMENT INCOME TAX UNDER IRC SECTION 1411:

ALL ITEMS REPORTED ON YOUR SCHEDULE K-1 ARE FROM VARIOUS RENTAL REAL ESTATE PARTNERSHIPS. RENTS FROM REAL ESTATE ARE PER SE PASSIVE UNDER IRC SECTION 469 FOR MOST PARTNERS. PLEASE CONSULT YOUR TAX ADVISOR. REAL ESTATE PROFESSIONALS PLEASE CONSULT YOUR TAX ADVISOR TO DETERMINE IF ANY OF THE FUND'S RENTAL REAL ESTATE INCOME (LOSS) MAY BE TREATED AS NONPASSIVE.

FOR TAX-EXEMPT INVESTORS ONLY:

SCHEDULE K-1, BOX 20, CODE V, REPRESENTS UNRELATED BUSINESS TAXABLE INCOME AND UNRELATED DEBT-FINANCED INCOME. IF YOU ARE A "QUALIFIED ORGANIZATION" AS DEFINED BY IRC SECTION 514(C)(9)(C), A PORTION OF THE UNRELATED DEBT-FINANCED INCOME MAY BE EXCLUDED FROM YOUR TAXABLE INCOME. PLEASE CONTACT US FOR DETAIL AND CONSULT YOUR TAX ADVISOR FOR TREATMENT OF THIS INCOME.

LINE 20, CODE V, UNRELATED BUSINESS TAXABLE INCOME:

UNRELATED DEBT-FINANCED INCOME: GROSS RENTAL RE INCOME	172,918.
UNRELATED DEBT-FINANCED INCOME: RENTAL RE EXPENSES	-185,851.
UNRELATED DEBT-FINANCED INCOME: 1231 GAIN (LOSS)	38,069.
UNRELATED DEBT-FINANCED INCOME: INTEREST INCOME	53.
UNRELATED DEBT-FINANCED INCOME: NET LTCG	106.
UNRELATED DEBT-FINANCED INCOME: OTHER INCOME	14.
	<hr/>
TOTAL UNRELATED BUSINESS TAXABLE INCOME:	25,309.
UNRELATED DEBT-FINANCED INCOME: SECTION 1250 GAIN	17,532.

STATE APPORTIONMENT DATA:

AVERAGE PROPERTY WITHIN ARIZONA	452,294.
AVERAGE PROPERTY WITHIN CALIFORNIA	103,717.
AVERAGE PROPERTY WITHIN GEORGIA	364,392.
AVERAGE PROPERTY WITHIN OHIO	235,869.
AVERAGE PROPERTY WITHIN TEXAS	700,637.
AVERAGE PROPERTY WITHIN UTAH	401,248.
AVERAGE ACCUMULATED DEPRECIATION WITHIN ARIZONA	42,501.
AVERAGE ACCUMULATED DEPRECIATION WITHIN CALIFORNIA	12,925.
AVERAGE ACCUMULATED DEPRECIATION WITHIN GEORGIA	49,572.
AVERAGE ACCUMULATED DEPRECIATION WITHIN OHIO	25,672.
AVERAGE ACCUMULATED DEPRECIATION WITHIN TEXAS	98,374.
AVERAGE ACCUMULATED DEPRECIATION WITHIN UTAH	38,806.
RENT EXPENSE (MULTIPLIED BY 8) WITHIN UTAH	637.
PAYROLL WITHIN ARIZONA	1,131.
PAYROLL WITHIN CALIFORNIA	486.
PAYROLL WITHIN OHIO	2,390.
PAYROLL WITHIN TEXAS	3,239.
PAYROLL WITHIN UTAH	1,096.
GROSS RENTAL INCOME WITHIN ARIZONA	43,446.
GROSS RENTAL INCOME WITHIN CALIFORNIA	11,695.
GROSS RENTAL INCOME WITHIN GEORGIA	26,410.
GROSS RENTAL INCOME WITHIN OHIO	32,946.
GROSS RENTAL INCOME WITHIN TEXAS	72,795.
GROSS RENTAL INCOME WITHIN UTAH	42,826.

INTEREST INCOME WITHIN ALABAMA	0.
INTEREST INCOME WITHIN ARIZONA	1.
INTEREST INCOME WITHIN CALIFORNIA	1.
INTEREST INCOME WITHIN GEORGIA	8.
INTEREST INCOME WITHIN OHIO	51.
INTEREST INCOME WITHIN TEXAS	0.
INTEREST INCOME WITHIN UTAH	0.
SALE PROCEEDS ON SALE OF REAL PROPERTY WITHIN ARIZONA	260,641.
NET 1231 GAIN ON SALE OF ASSETS WITHIN ARIZONA	44,566.
SALE PROCEEDS ON SALE OF INVESTMENTS WITHIN GEORGIA	85,399.
NET GAIN ON SALE OF INVESTMENTS WITHIN GEORGIA	11,571.
MISCELLANEOUS INCOME WITHIN ARIZONA	1,413.

AMOUNTS INCLUDED AT SCHEDULE K1, LINE 20Z INCLUDE ITEMS OF INCOME OR DEDUCTION THAT MAY BE SUBJECT TO ADDITIONAL LIMITATIONS AND ADJUSTMENT ON INDIVIDUAL RETURNS INCLUDING A) PARTIAL OR COMPLETE EXCLUSION OF CERTAIN ITEMS CURRENTLY INCLUDED IN QBI, OR B) THE INCLUSION OF ADDITIONAL ITEMS REPORTED ELSEWHERE ON SCHEDULE K1. THESE ADJUSTMENTS MUST BE CONSIDERED INDIVIDUALLY IN DETERMINING QUALIFIED BUSINESS INCOME FOR THE PURPOSES OF SECTION 199A DEDUCTIONS. PLEASE CONSULT YOUR TAX ADVISOR.

ITEMS INCLUDED ON SCHEDULE K1 LINE, 20Z ARE FROM SEPARATE TRADES OR BUSINESSES THAT HAVE NOT BEEN AGGREGATED UNDER THE PROVISIONS OF REG. 1.199A-4. DETAILS OF THE QBI COMPONENTS OF THESE SEPARATE TRADE OR BUSINESS ACTIVITIES IS PROVIDED TO YOU IN ATTACHED ACTIVITY SCHEDULES.

THE TAX CUTS AND JOBS ACT OF 2017 ENACTED IRC SEC. 163(J) THAT LIMITS THE DEDUCTIBILITY OF BUSINESS INTEREST EXPENSE. HOWEVER, IRC SECTION 163(J) ALLOWS CERTAIN EXCEPTED BUSINESSES TO OPT OUT OF THIS LIMITATION. THE FOLLOWING BUSINESSES HAVE ELECTED OUT OF THE 163(J) LIMITATION AS A REAL PROPERTY TRADE OR BUSINESS:

HARBERT UNITED STATES REAL ESTATE FUND V, L.P.
 WESTHEIMER OFFICE PARTNERS, LLLP
 AHMC BARKER CYPRESS, LLLP
 HENDON NORTH DEKALB, LLC
 HARBERT RAINIER SOUTHPARK MEADOWS HOLDINGS, LLC
 HARBERT MSB PARTNERS, LLC
 TEMPE DIABLO, LLC
 HM SKY HARBOR, LLC
 FEICA/HOILY HALL, LLC
 CVG PARTNERS IV, LLC
 WILLOW CREEK SD, LLC

GAINS REPORTED AT SCHEDULE K, LINE 9(A) ARISE FROM DISPOSITIONS OF PROPERTY WITH A HOLDING PERIOD OF GREATER THAN THREE YEARS. AS SUCH, GAINS ARE REPORTED AS LONG-TERM WITH RESPECT TO ANY APPLICABLE PARTNERSHIP INTEREST UNDER IRC SECTION 1061(C).

LINE 11, CODE I, OTHER INCOME:
LOAN GUARANTEE FEE FROM CYPRESS FOUNTAINHEAD, LLC

Schedule K-1 (Form 1065) Department of the Treasury Internal Revenue Service

2020

Final K-1 Amended K-1 OMB No. 1545-0123

Partner's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Partnership
Part II Information About the Partner
A Partnership's employer identification number
B Partnership's name, address, city, state, and ZIP code
C IRS Center where partnership filed return
D Check if this is a publicly traded partnership (PTP)
E Partner's SSN or TIN
F Name, address, city, state, and ZIP code for partner entered in E.
G General partner or LLC member-manager
H1 Domestic partner
H2 If the partner is a disregarded entity (DE), enter the partner's:
I1 What type of entity is this partner?
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here
J Partner's share of profit, loss, and capital:
K Partner's share of liabilities:
L Partner's Capital Account Analysis
M Did the partner contribute property with a built-in gain or loss?
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items
1 Ordinary business income (loss)
2 Net rental real estate income (loss)
3 Other net rental income (loss)
4a Guaranteed payments for services
4b Guaranteed payments for capital
4c Total guaranteed payments
5 Interest income
6a Ordinary dividends
6b Qualified dividends
6c Dividend equivalents
7 Royalties
8 Net short-term capital gain (loss)
9a Net long-term capital gain (loss)
9b Collectibles (28%) gain (loss)
9c Unrecaptured section 1250 gain
10 Net section 1231 gain (loss)
11 Other income (loss)
12 Section 179 deduction
13 Other deductions
14 Self-employment earnings (loss)
15 Credits
16 Foreign transactions
17 Alternative min tax (AMT) items
18 Tax-exempt income and nondeductible expenses
19 Distributions
20 Other information
*See attached statement for additional information.

SCHEDULE K-1 OTHER INCOME, BOX 11, CODE I

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
OTHER INCOME FROM ACTIVITIES	ENTER ON APPLICABLE LINE OF YOUR RETURN	138.
TOTAL TO SCHEDULE K-1, BOX 11, CODE I		138.

SCHEDULE K-1 OTHER DEDUCTIONS, BOX 13, CODE W

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
MANAGEMENT FEES		147.
OTHER DEDUCTIONS FROM ACTIVITIES	SEE IRS SCH. K-1 INSTRUCTIONS	14.
PORTFOLIO AMORTIZATION		1.
PORTFOLIO DEDUCTIONS		58.
TOTAL TO SCHEDULE K-1, BOX 13, CODE W		220.

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
NONDEDUCTIBLE EXPENSES - PASSTHROUGH	SEE IRS SCH. K-1 INSTRUCTIONS	3.
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		3.

SCHEDULE K-1 UNRELATED BUSINESS TAXABLE INCOME, BOX 20, CODE V

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
UNRELATED TAXABLE BUSINESS INCOME - PASSTHROUGH	SEE IRS SCH. K-1 INSTRUCTIONS	10,353.
TOTAL TO SCHEDULE K-1, BOX 20, CODE V		10,353.

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

<u>DESCRIPTION</u>	<u>AMOUNT</u>
RENT - ENTITY LEVEL EXPENSE ALLOCATION	
RENTAL INCOME (LOSS)	-16,670.
PASSTHROUGH - JCR FUND III INVESTOR I, LLC EIN: 47-1253302	
ORDINARY INCOME (LOSS)	13,816.
RENTAL INCOME (LOSS)	-17,175.
W-2 WAGES	3,213.
UNADJUSTED BASIS OF ASSETS	730,335.

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 GROSS RECEIPTS FOR SECTION 448(C), BOX 20, CODE AG

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
GROSS RECEIPTS - CURRENT YEAR	SEE IRS SCH. K-1 INSTRUCTIONS	141,597.
TOTAL TO SCHEDULE K-1, LINE 20 AG		141,597.

SCHEDULE K-1 ITEM L. PARTNER'S CAPITAL ACCOUNT ANALYSIS

BEGINNING CAPITAL ACCOUNT METHOD USED - TAX BASIS

SCHEDULE K-1 FOOTNOTES

UNLESS OTHERWISE NOTED, ALL ITEMS REPORTED ON YOUR SCHEDULE K-1 ARE COMPONENTS OF NET INVESTMENT INCOME AS DEFINED IN TREAS. REG. 1.1411-4 AND MAY BE SUBJECT TO THE NET INVESTMENT INCOME TAX PURSUANT TO IRC SECTION 1411. IF YOU ARE A DOMESTIC TRUST OR ESTATE OR AN INDIVIDUAL WHO IS A CITIZEN OR RESIDENT, PLEASE USE FORM 8960 TO DETERMINE AND REPORT YOUR NET INVESTMENT INCOME AND TAX. CORPORATE PARTNERS ARE NOT SUBJECT TO THE NET INVESTMENT INCOME TAX. FOR ADDITIONAL INFORMATION, PLEASE REFER TO TREAS. REG. 1.1411-1 THROUGH 10 OR CONSULT YOUR TAX ADVISOR.

SCHEDULE K-1, BOX 13, CODE W - FOR INDIVIDUAL TAXPAYERS: CERTAIN SEC. 212 PORTFOLIO DEDUCTIONS WERE PREVIOUSLY DEDUCTIBLE, SUBJECT TO THE 2% ADJUSTED GROSS INCOME FLOOR, UNDER SEC. 67. HOWEVER, THE DEDUCTIBILITY OF THESE ITEMIZED DEDUCTIONS HAS BEEN SUSPENDED PURSUANT TO SEC. 67(G) FOR ANY TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2017 AND BEFORE JANUARY 1, 2026.

PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE DEDUCTIBILITY

OF SEC. 212 PORTFOLIO DEDUCTIONS.

THE AMOUNT OF INCOME, GAIN, LOSS, DEDUCTIONS, OR CREDITS YOU MAY REPORT OR CLAIM ON YOUR TAX RETURN MAY DIFFER FROM THE AMOUNTS REPORTED ON THIS SCHEDULE K-1. THESE VARIANCES ARE GENERALLY RELATED TO COMPUTATIONS THAT MUST BE PERFORMED AND ELECTIONS THAT MUST BE MADE AT THE PARTNER LEVEL, INCLUDING BUT NOT LIMITED TO: LIMITATIONS ON DEDUCTIBILITY OF INVESTMENT INTEREST AND PORTFOLIO EXPENSES, BASIS LIMITATIONS, AT-RISK LIMITATIONS, PASSIVE ACTIVITY LIMITATIONS, AND EXCESS BUSINESS LOSSES. PLEASE CONSULT YOUR TAX ADVISOR AND REVIEW THE ELECTRONIC INSTRUCTIONS FOR SCHEDULE K-1, WHICH ARE PROVIDED FOR YOU AT RSMUS.COM/K1.

DUE TO CHANGES IN PARTNERSHIP REPORTING REQUIREMENTS FOR FORM 1065, SCHEDULE K-1, THE BEGINNING CAPITAL REPORTED UNDER ITEM L OF YOUR 2020 SCHEDULE K-1 MAY DIFFER FROM THE ENDING CAPITAL REPORTED UNDER ITEM L OF YOUR 2019 SCHEDULE K-1. THE CAPITAL ACCOUNT INFORMATION ON YOUR SCHEDULE K-1 IS NOW PRESENTED USING THE TAX BASIS CAPITAL METHOD. THE TAX CAPITAL AMOUNTS REFLECTED UNDER ITEM L OF YOUR SCHEDULE K-1 DO NOT REPRESENT YOUR ADJUSTED TAX BASIS ('OUTSIDE BASIS') AND SHOULD NOT BE USED TO DETERMINE YOUR ADJUSTED TAX BASIS ('OUTSIDE BASIS').

PLEASE CONSULT YOUR TAX ADVISOR.

SUPPLEMENTAL STATE INFORMATION

YOUR SHARE OF UBTI FROM STATE SOURCES:

ARIZONA	4,058.
CALIFORNIA	3,121.
ILLINOIS	-635.
KANSAS	5,364.
KENTUCKY	-344.
MARYLAND	1,526.
WISCONSIN	-1,718.
TEXAS	-1,020.

A NUMBER OF TAX PROVISIONS MAY REQUIRE CERTAIN CALCULATIONS TO BE MADE USING YOUR SHARE OF NET GAINS AND LOSSES, INCLUDING SECTION 1061. ACCORDINGLY, YOUR ALLOCATIONS OF THESE ITEMS INCLUDED ON YOUR 2020 SCHEDULE K-1 ARE PRESENTED BELOW:

NET LONG-TERM GAINS/(LOSSES) (HELD THREE YEARS OR LESS):	5,809.
NET LONG-TERM GAINS/(LOSSES) (HELD MORE THAN THREE YEARS):	-354.

PLEASE CONSULT YOUR TAX ADVISOR.

PLEASE CONTACT THE PARTNERSHIP IF YOU REQUIRE ADDITIONAL INFORMATION ON YOUR SHARE OF GROSS GAINS ALLOCATED TO YOU BY THE PARTNERSHIP.

UNRELATED BUSINESS TAXABLE INCOME ('UBTI'):

THE AMOUNT OF INCOME, GAIN, LOSS, OR DEDUCTION AS REPORTED ON YOUR SCHEDULE K-1 THAT REPRESENT UNRELATED BUSINESS TAXABLE INCOME ARE LISTED BELOW:

LINE 1: ORDINARY INCOME (LOSS)	5,042.
LINE 2: RENTAL REAL ESTATE INCOME (LOSS)	1,329.
LINE 10: NET SECTION 1231 GAIN (LOSS)	3,982.

PLEASE CONSULT YOUR TAX ADVISOR.

ADDITIONAL INFORMATION IS AVAILABLE UPON REQUEST.

SCHEDULE K-1 LINE 20 Z ADDITIONAL SECTION 199A INFORMATION

JCR LANE INVESTORS 3, LLC

EIN: 47-3498736

Z SECTION 199A QUALIFIED BUSINESS INCOME	-2.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	0.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.

JCR LAKE FOREST OFFICE INVESTORS, LLC

EIN: 81-1375089

Z SECTION 199A QUALIFIED BUSINESS INCOME	361.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	0.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.

JCR PHOENIX FLEX PORTFOLIO INVESTORS, LLC

EIN: 81-2075124

Z SECTION 199A QUALIFIED BUSINESS INCOME	236.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	0.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.
SHARE OF 1231 GAIN (LOSS) THAT MAY CONSTITUTE QBI	12,426.

JCR GREENBELT MULTIFAMILY INVESTOR, LLC

EIN: 82-0715422

Z SECTION 199A QUALIFIED BUSINESS INCOME	1,598.
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JCR COMMERCIAL REAL ESTATE FINANCE FUND

46-5513078

AA SECTION	199A	W-2	WAGES	1,084.
AB SECTION	199A	UNADJUSTED	BASIS	120,500.
AC SECTION	199A	REIT	DIVIDENDS	0.
AD SECTION	199A	PTP	INCOME	0.
JCR MIRA LOMA INDUSTRIAL LAND INVESTOR, LLC				
EIN: 82-2693918				
Z SECTION	199A	QUALIFIED	BUSINESS INCOME	13,234.
AA SECTION	199A	W-2	WAGES	0.
AB SECTION	199A	UNADJUSTED	BASIS	0.
AC SECTION	199A	REIT	DIVIDENDS	0.
AD SECTION	199A	PTP	INCOME	0.
JCR TAMPA FLEX INVESTOR, LLC				
EIN: 82-3377641				
Z SECTION	199A	QUALIFIED	BUSINESS INCOME	-432.
AA SECTION	199A	W-2	WAGES	0.
AB SECTION	199A	UNADJUSTED	BASIS	0.
AC SECTION	199A	REIT	DIVIDENDS	0.
AD SECTION	199A	PTP	INCOME	0.
JCR GREENSPPOINT OFFICE VENTURE, LLC				
EIN: 32-0489332				
Z SECTION	199A	QUALIFIED	BUSINESS INCOME	-2,783.
AA SECTION	199A	W-2	WAGES	1,606.
AB SECTION	199A	UNADJUSTED	BASIS	132,900.
AC SECTION	199A	REIT	DIVIDENDS	0.
AD SECTION	199A	PTP	INCOME	0.
JCR ORANGE COUNTY OFFICE INVESTOR 1, LLC				
EIN: 82-4841431				
Z SECTION	199A	QUALIFIED	BUSINESS INCOME	-1,542.
AA SECTION	199A	W-2	WAGES	0.
AB SECTION	199A	UNADJUSTED	BASIS	54,724.
AC SECTION	199A	REIT	DIVIDENDS	0.
AD SECTION	199A	PTP	INCOME	0.
JCR WEST SACRAMENTO INDUSTRIAL INVESTORS, LLC				
EIN: 83-0714448				
Z SECTION	199A	QUALIFIED	BUSINESS INCOME	-3,572.
AA SECTION	199A	W-2	WAGES	0.
AB SECTION	199A	UNADJUSTED	BASIS	0.
AC SECTION	199A	REIT	DIVIDENDS	0.
AD SECTION	199A	PTP	INCOME	0.
SHARE OF 1231 GAIN (LOSS) THAT MAY CONSTITUTE QBI				55,331.
PHOENIX JCR MILWAUKEE INDUST. INVEST. 4				
EIN: 83-2781283				
Z SECTION	199A	QUALIFIED	BUSINESS INCOME	509.
AA SECTION	199A	W-2	WAGES	0.
AB SECTION	199A	UNADJUSTED	BASIS	0.
AC SECTION	199A	REIT	DIVIDENDS	0.
AD SECTION	199A	PTP	INCOME	0.
FOCUS DEN JACKSONVILLE MULTIFAMILY INVE				
EIN: 84-3532452				

Z SECTION 199A QUALIFIED BUSINESS INCOME	-3,504.
AA SECTION 199A W-2 WAGES	523.
AB SECTION 199A UNADJUSTED BASIS	67,883.
AC SECTION 199A REIT DIVIDENDS	
AD SECTION 199A PTP INCOME	
ULTIMATE DEN MACON INDUSTRIAL INVESTORS LL	
EIN: 84-3597525	
Z SECTION 199A QUALIFIED BUSINESS INCOME	-437.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	42,380.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.
CHP JCR CHICAGO INDUSTRIAL INVESTOR LLC	
EIN: 84-2017844	
Z SECTION 199A QUALIFIED BUSINESS INCOME	-791.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	3,302.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.
PHOENIX JCR MILWAUKEE INDUST. INVEST. 5, L	
EIN: 84-1790861	
Z SECTION 199A QUALIFIED BUSINESS INCOME	2.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	0.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.
PHOENIX JCR MT. PLEASANT INDUSTRIAL JV	
EIN: 83-2122617	
Z SECTION 199A QUALIFIED BUSINESS INCOME	-3,176.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	51,998.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.
PHOENIX JCR LYNCHBURG INDUSTRIAL JV LLC	
EIN: 85-3734272	
Z SECTION 199A QUALIFIED BUSINESS INCOME	-222.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	0.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.
PHOENIX JCR COFFEYVILLE INDUST. JV LLC	
EIN: 84-3921914	
Z SECTION 199A QUALIFIED BUSINESS INCOME	6,731.
AA SECTION 199A W-2 WAGES	0.
AB SECTION 199A UNADJUSTED BASIS	0.
AC SECTION 199A REIT DIVIDENDS	0.
AD SECTION 199A PTP INCOME	0.
JCR ROCKFORD II INDUSTRIAL INVESTOR LLC	

EIN: 85-4307033
 Z SECTION 199A QUALIFIED BUSINESS INCOME 116.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 28,875.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

PHOENIX JCR BROWNSVILLE INDUSTRIAL JV LLC
 EIN: 85-3659188
 Z SECTION 199A QUALIFIED BUSINESS INCOME 1,862.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 89,455.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

PHOENIX JCR NORMAL INUSTRIAL JV LLC
 EIN: 85-1066377
 Z SECTION 199A QUALIFIED BUSINESS INCOME -594.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 0.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

PHOENIX JCR LEDVANCE INDUSTRIAL JC LLC
 EIN: 85-1106203
 Z SECTION 199A QUALIFIED BUSINESS INCOME -1,552.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 31,855.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

JCR ANAHEIM FLEX INVESTOR, LLC
 EIN: 81-4688405
 Z SECTION 199A QUALIFIED BUSINESS INCOME 2,110.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 55,274.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

JCR CAPROCK INVESTORS 5, LLC
 EIN: 82-2693918
 Z SECTION 199A QUALIFIED BUSINESS INCOME -435.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 0.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

DAVIS JCR RUBIDOUX INDUSTRIAL LAND INVESTOR
 EIN: 84-1957047
 Z SECTION 199A QUALIFIED BUSINESS INCOME -56.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 0.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

PHOENIX JCR MEMPHIS INDUSTRIAL JV LLC

EIN: 84-3860851
 Z SECTION 199A QUALIFIED BUSINESS INCOME -8,605.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 51,190.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

VELOCITY DEN LANDSDALE INDUSTRIAL INVESTOR
 EIN: 85-2625765
 Z SECTION 199A QUALIFIED BUSINESS INCOME -1,949.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 289,670.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

JCR COMMERCIAL REAL ESTATE FINANCE FUND IIIBQ, LP
 EIN: 47-1253302
 Z SECTION 199A QUALIFIED BUSINESS INCOME -17,135.
 AA SECTION 199A W-2 WAGES 0.
 AB SECTION 199A UNADJUSTED BASIS 0.
 AC SECTION 199A REIT DIVIDENDS 0.
 AD SECTION 199A PTP INCOME 0.

WHEN REPORTING QBI ON YOUR INCOME TAX RETURN, YOUR INDIVIDUAL CIRCUMSTANCES MAY REQUIRE ADDITIONAL ADJUSTMENTS, INCLUDING: A) THE PARTIAL OR COMPLETE EXCLUSION OF CERTAIN ITEMS CURRENTLY INCLUDED IN QBI, OR B) THE INCLUSION OF ADDITIONAL ITEMS REPORTED ELSEWHERE ON THIS K-1.

PLEASE CONSULT YOUR TAX ADVISOR.

THE FOLLOWING ACTIVITIES WERE DISPOSED OF DURING 2020:

- JCR LAKE FOREST OFFICE INVESTORS, LLC
- JCR PHOENIX FLEX INVESTORS, LLC
- JCR CAPROCK INVESTORS 5, LLC
- JCR TAMPA FLEX INVESTOR, LLC
- JCR WEST SACRAMENTO INDUSTRIAL INVESTOR, LLC
- PHOENIX JCR MILWAUKEE INDUST. INVEST. 5, LLC
- PHOENIX JCR COFFEYVILLE INDUST. JV, LLC



1710615012

**2012 and Forward Form G2-A WITHHOLDING ON NONRESIDENT MEMBERS
SHARE OF TAXABLE INCOME SOURCED TO GEORGIA**

YEAR 2020	1. PAYER'S NONRESIDENT (NR) WH# 3110267-PK	2. PAYER'S FEDERAL ID NUMBER 30-0735541
3. PAYER'S NAME AND ADDRESS HARBERT UNITED STATES REAL ESTATE FUND V, LP P.O. BOX 1297 BIRMINGHAM, AL 35201		4. RECIPIENT'S FEIN/ID NUMBER 38-1872132
		5. RECIPIENT'S NAME AND ADDRESS COMMUNITY FOUNDATION OF ST. CLAIR COU 500 WATER STREET PORT HURON, MI 48060
6. AMOUNT OF NONRESIDENT MEMBER'S SHARE OF TAXABLE INCOME SOURCED TO GEORGIA 5850.		7. GEORGIA TAX WITHHELD 197.
<p>GEORGIA DEPARTMENT OF REVENUE PROCESSING CENTER PO BOX 105685 ATLANTA GA 30348-5685</p> <p style="text-align: right;">COPY 2 - TO BE ATTACHED TO GEORGIA RETURN</p>		

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