

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e)) 2009

2019

For calendar year 2019 or other tax year beginning 10/01, 2019, and ending 09/30, 2020

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

- A Check box if address changed
- B Exempt under section
 - 501(C)(3)
 - 408(e) 220(e)
 - 408A 530(a)
 - 529(a)

Print or Type

Name of organization (Check box if name changed and see instructions)
AMERICAN CORRECTIONAL ASSOCIATION

Number, street, and room or suite no. If a P O box, see instructions
206 NORTH WASHINGTON STREET, 200

City or town, state or province, country, and ZIP or foreign postal code
ALEXANDRIA, VA 22314

D Employer identification number
(Employees' trust, see instructions)
13-1977456

E Unrelated business activity code
(See instructions)
533110

C Book value of all assets at end of year
14,886,927

F Group exemption number (See instructions.)
G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

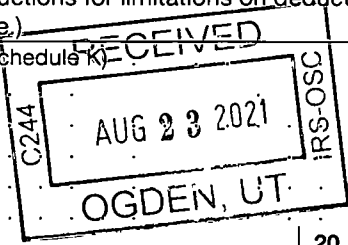
H Enter the number of the organization's unrelated trades or businesses. **3** Describe the only (or first) unrelated trade or business here **MAILING LIST**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation.

J The books are in care of **HOK GAO** Telephone number **(301) 918-1800**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	0		
b	Less returns and allowances	0		
c	Balance	1c	0	
2	Cost of goods sold (Schedule A, line 7)	2	0	
3	Gross profit Subtract line 2 from line 1c	3	0	0
4a	Capital gain net income (attach Schedule D)	4a	0	0
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b	0	0
c	Capital loss deduction for trusts	4c	0	0
5	Income (loss) from a partnership or an S corporation (attach statement)	5	0	0
6	Rent income (Schedule C)	6	0	0
7	Unrelated debt-financed income (Schedule E)	7	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8	0	0
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9	0	0
10	Exploited exempt activity income (Schedule I)	10	14,325	14,325
11	Advertising income (Schedule J)	11	0	0
12	Other income (See instructions; attach schedule)	12	0	0
13	Total. Combine lines 3 through 12	13	14,325	14,325

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)				
14	Compensation of officers, directors, and trustees (Schedule K)	14		0
15	Salaries and wages	15		0
16	Repairs and maintenance	16		0
17	Bad debts	17		0
18	Interest (attach schedule) (see instructions)	18		0
19	Taxes and licenses	19		0
20	Depreciation (attach Form 4562)	20	0	
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	0	21b
22	Depletion	22		0
23	Contributions to deferred compensation plans	23		0
24	Employee benefit programs	24		0
25	Excess exempt expenses (Schedule I)	25		0
26	Excess readership costs (Schedule J)	26		0
27	Other deductions (attach schedule)	27		1,000
28	Total deductions. Add lines 14 through 27	28		1,000
29	Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29		13,325
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30		0
31	Unrelated business taxable income. Subtract line 30 from line 29	31		13,325



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Form **990-T** (2019)

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	15,677
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	0
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33	35	15,677
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	0
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	15,677
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	14,677

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	3,082
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	3,082

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit Attach Form 3800 (see instructions)	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	0
47	Subtract line 46e from line 45	47	3,082
48	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)	48	0
49	Total tax. Add lines 47 and 48 (see instructions)	49	3,082
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	
51a	Payments: A 2018 overpayment credited to 2019	51a	5,428
b	2019 estimated tax payments	51b	0
c	Tax deposited with Form 8868	51c	
d	Foreign organizations. Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other 0 Total	51g	0
52	Total payments. Add lines 51a through 51g	52	5,428
53	Estimated tax penalty (see instructions) Check if Form 2220 is attached <input type="checkbox"/>	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	0
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	2,346
56	Enter the amount of line 55 you want Credited to 2020 estimated tax 2,346 Refunded	56	0

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

57	At any time during the 2019 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
58	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		✓
59	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 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: *G. M. Plotts* Date: 08/16/21 Title: DIR FINANCE & HUMAN RESOURCES

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

Paid Preparer Use Only	Print/Type preparer's name GREGORY M PLOTTS	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01255941
	Firm's name ARONSON LLC	Firm's EIN 37-1611326			
	Firm's address 111 ROCKVILLE PIKE, SUITE 600, ROCKVILLE, MD 20850	Phone no (301) 231-6200			

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

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

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	Total	Total

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶ **0**

(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) 200 WASHINGTON STREET, ALEXANDRIA, VA	322,312	91,372	211,995	
(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) 7,072,984	7,938,499	89 10 %	287,171	270,292
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) ▶ 287,171	Enter here and on page 1, Part I, line 7, column (B) ▶ 270,292
Total dividends-received deductions included in column 8 ▶				0

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)				

			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)
Totals			0	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)				
Totals		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) MAILING LIST	14,325	0	14,325			0
(2)						
(3)						
(4)						
Totals		14,325	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) ADVERTISING	114,549	52,231		120,724	554,155	
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		114,549	52,231	62,318	120,724	554,155

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)						
Totals from Part I	114,549	52,231				62,318
Totals, Part II (lines 1-5)	114,549	52,231				62,318

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)		%	
Total. Enter here and on page 1, Part II, line 14			0

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

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

OMB No 1545-0047

2019

For calendar year 2019 or other tax year beginning 10/01, 2019, and ending 09/30, 20 20

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Name of the organization AMERICAN CORRECTIONAL ASSOCIATION	Employer identification number 13-1977456
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Unrelated Business Activity Code (see instructions) ▶ 541800

Describe the unrelated trade or business ▶ **ADVERTISING**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	0				
b	Less returns and allowances	0	c Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)			2		
3	Gross profit Subtract line 2 from line 1c			3		0
4a	Capital gain net income (attach Schedule D)			4a		0
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4b		0
c	Capital loss deduction for trusts			4c		0
5	Income (loss) from a partnership or an S corporation (attach statement)			5		0
6	Rent income (Schedule C)			6	0	0
7	Unrelated debt-financed income (Schedule E)			7	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			8	0	0
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			9	0	0
10	Exploited exempt activity income (Schedule I)			10	0	0
11	Advertising income (Schedule J)			11	114,549	52,231
12	Other income (See instructions, attach schedule)			12	0	0
13	Total. Combine lines 3 through 12			13	114,549	52,231

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

14	Compensation of officers, directors, and trustees (Schedule K)			14		0
15	Salaries and wages			15		0
16	Repairs and maintenance			16		0
17	Bad debts			17		0
18	Interest (attach schedule) (see instructions)			18		0
19	Taxes and licenses			19		0
20	Depreciation (attach Form 4562)			20	0	
21	Less depreciation claimed on Schedule A and elsewhere on return			21a	0	21b
22	Depletion			22		0
23	Contributions to deferred compensation plans			23		0
24	Employee benefit programs			24		0
25	Excess exempt expenses (Schedule I)			25		0
26	Excess readership costs (Schedule J)			26		62,318
27	Other deductions (attach schedule)			27		0
28	Total deductions. Add lines 14 through 27			28		62,318
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13			29		0
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			30		0
31	Unrelated business taxable income. Subtract line 30 from line 29			31		0

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Cat No 71329Y

Schedule M (Form 990-T) 2019

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

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

OMB No 1545-0047

2019

For calendar year 2019 or other tax year beginning 10/01, 2019, and ending 09/30, 20 20

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Name of the organization **AMERICAN CORRECTIONAL ASSOCIATION** Employer identification number **13-1977456**

Unrelated Business Activity Code (see instructions) ▶ 900004

Describe the unrelated trade or business ▶ DEBT-FINANCED INCOME

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	0			
b Less returns and allowances	0			
c Balance ▶		1c 0		
2 Cost of goods sold (Schedule A, line 7)		2 0		
3 Gross profit. Subtract line 2 from line 1c		3 0		0
4a Capital gain net income (attach Schedule D)		4a 0		0
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b 0		0
c Capital loss deduction for trusts		4c 0		0
5 Income (loss) from a partnership or an S corporation (attach statement)		5 0		0
6 Rent income (Schedule C)		6 0	0	0
7 Unrelated debt-financed income (Schedule E)		7 287,171	270,292	16,879
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8 0	0	0
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9 0	0	0
10 Exploited exempt activity income (Schedule I)		10 0	0	0
11 Advertising income (Schedule J)		11 0	0	0
12 Other income (See instructions, attach schedule)		12 0		0
13 Total. Combine lines 3 through 12		13 287,171	270,292	16,879

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

14 Compensation of officers, directors, and trustees (Schedule K)		14 0	
15 Salaries and wages		15 0	
16 Repairs and maintenance		16 0	
17 Bad debts		17 0	
18 Interest (attach schedule) (see instructions)		18 0	
19 Taxes and licenses		19 0	
20 Depreciation (attach Form 4562)	20	0	
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	0	21b 0
22 Depletion		22 0	
23 Contributions to deferred compensation plans		23 0	
24 Employee benefit programs		24 0	
25 Excess exempt expenses (Schedule I)		25 0	
26 Excess readership costs (Schedule J)		26 0	
27 Other deductions (attach schedule)		27 0	
28 Total deductions. Add lines 14 through 27		28 0	
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	16,879
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	14,527
31 Unrelated business taxable income Subtract line 30 from line 29		31	2,352

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Cat No 71329Y

Schedule M (Form 990-T) 2019

Description	Amount
MAILING LIST	
(1) TAX PREPARATION FEES	1,000

Year Generated	Amount Generated	Converted Contributions	Amount Used in Prior Years	Amount Used in Current Year	Amount Remaining
DEBT-FINANCED INCOME					
2018	14,527	0	0	14,527	0
Totals	14,527	0	0	14,527	0