

AMENDED RETURN - SECTION 512(A)(7) *1000*

Form **990-T**

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

OMB No 1545-0687

For calendar year 2018 or other tax year beginning JUL 1, 2018 and ending JUN 30, 2019

**2018**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://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

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

D Employer identification number (Employees trust, see instructions)

B Exempt under section:  
 501(c)(3) *00*  
 408(e)  220(e)  
 408A  530(a)  
 529(a)

Print or Type

**EPILEPSY FOUNDATION OF AMERICA**

**52-0856660**

Number, street, and room or suite no. If a P.O. box, see instructions  
**8301 PROFESSIONAL PLACE, NO. 200**

E Unrelated business activity code (See instructions)

City or town, state or province, country, and ZIP or foreign postal code  
**LANDOVER, MD 20785**

C Book value of all assets at end of year

F Group exemption number (See instructions.)

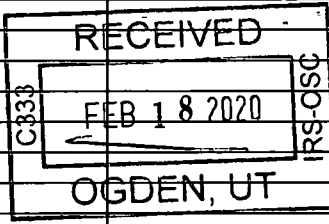
G Check organization type:  501(c) corporation  501(c) trust  401(a) trust  Other trust

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

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

J The books are in care of **DIANE RUBINSTEIN** Telephone number **301-918-3702**

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



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

14	Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
15	Salaries and wages	<b>15</b>	
16	Repairs and maintenance	<b>16</b>	
17	Bad debts	<b>17</b>	
18	Interest (attach schedule) (see instructions)	<b>18</b>	
19	Taxes and licenses	<b>19</b>	
20	Charitable contributions (See instructions for limitation rules)	<b>20</b>	
21	Depreciation (attach Form 4562)	<b>21</b>	
22	Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>
23	Depletion	<b>23</b>	
24	Contributions to deferred compensation plans	<b>24</b>	
25	Employee benefit programs	<b>25</b>	
26	Excess exempt expenses (Schedule I)	<b>26</b>	
27	Excess readership costs (Schedule J)	<b>27</b>	
28	Other deductions (attach schedule)	<b>28</b>	
29	<b>Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>0.</b>
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	<b>30</b>	<b>0.</b>
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>	
32	Unrelated business taxable income Subtract line 31 from line 30	<b>32</b>	<b>0.</b>

SCANNED JUN 2 2020

FEB 24 2020

Return Submitted

4

29

31

Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38. Line 37 has handwritten '37' and '39' next to it, and '1,000.' in the amount column.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44. Line 39 has handwritten '40' next to it. Line 44 has handwritten '45' next to it.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-55. Line 50g has handwritten '50' and '2,307.' next to it. Line 51 has handwritten '51' and '2,307.' next to it. Line 54 has handwritten '54' and '2,307.' next to it. Line 55 has handwritten '55' and '2,307.' next to it.

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

Table with 3 columns: Question number, Question text, and Yes/No columns. Includes questions 56, 57, and 58.

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.

Sign Here

Signature of officer: [Handwritten Signature] Date: 2-5-2020 Title: PRESIDENT AND CEO

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

Table with 4 columns: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no. Includes J. CALVIN MARKS, JOHNSON LAMBERT LLP, 4242 SIX FORKS ROAD, SUITE 1500, RALEIGH, NC 27609.

EPILEPSY FOUNDATION OF AMERICA

52-0856660

FORM 990-T

OTHER CREDITS AND PAYMENTS

STATEMENT 1

DESCRIPTION

AMOUNT

AMOUNT PAID WITH ORIGINAL RETURN

2,307.

TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART V, LINE 50G

2,307.

REASON FOR AMENDING THE 2018 FORM 990-T:

THE 2018 FORM 990-T IS BEING AMENDED TO REFLECT THE RETROACTIVE CHANGE RELATED TO IRC SECTION 512(A)(7) TAXES INCURRED WITH QUALIFIED TRANSPORTATION FRINGE BENEFITS

SUPPLEMENTAL STATEMENT