

201905

OMB No 1545-0687

2018

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

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

Form **990-T**

For calendar year 2018 or other tax year beginning 06/01, 2018, and ending 05/31, 2019

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)

Department of the Treasury Internal Revenue Service

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)
 408(e) 220(e)
 408A 530(a)
 529(a)

Print or Type

WEBSTER UNIVERSITY

43-0662529

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

470 EAST LOCKWOOD AVENUE

E Unrelated business activity code (See instructions)

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

ST LOUIS, MO 63119-3194

713940

C Book value of all assets at end of year

F Group exemption number (See instructions)

410,790,719.

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 2
trade or business here MANAGEMENT OF SPORTS FACILITY
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 MAGGIE LAUR Telephone number 314-246-7551

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

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)			
15	Salaries and wages			26,760.
16	Repairs and maintenance			
17	Bad debts			
18	Interest (attach schedule) (see instructions)			
19	Taxes and licenses			
20	Charitable contributions (See instructions for limitation rules)			
21	Depreciation (attach Form 4562)			
22	Less depreciation claimed on Schedule A and elsewhere on return			
23	Depletion			
24	Contributions to deferred compensation plans			
25	Employee benefit programs			2,047.
26	Excess exempt expenses (Schedule I)			
27	Excess readership costs (Schedule J)			
28	Other deductions (attach schedule)			
29	Total deductions. Add lines 14 through 28			1,735.
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13			30,542.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			-13,428.
32	Unrelated business taxable income Subtract line 31 from line 30			-13,428.

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OGDEN, UT
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part 1

ATCH. 1

ENVELOPE POSTMARK DATE AUG 17 2020
SCANNED MAY 18 2021
Received in Ogden, UT FEB 9 4 2021

Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38 for unrelated business taxable income calculation.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-55 for tax credits, payments, and tax due.

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

Table with 3 columns: Question number, Question text, and Yes/No response. Includes questions 56-58 regarding foreign activities and tax-exempt interest.

Sign Here: Signature of officer RICHARD MEYER, Date 04/15/2020, Title INTERIM CFO. Includes IRS discussion consent box.

Paid Preparer Use Only: Print/Type preparer's name DONNA J LARSON, Preparer's signature, Date 4/11/2020, Firm's name BKD, LLP, Firm's address 211 N. BROADWAY, SUITE 600, ST. LOUIS, MO 63102-2733.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation

Table with 8 rows and 4 columns. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4a Additional section 263A costs, 4b Other costs, 5 Total, 6 Inventory at end of year, 7 Cost of goods sold, 8 Do the rules of section 263A apply.

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

(see instructions)

1. Description of property

Table with 4 rows for property descriptions (1) through (4).

2. Rent received or accrued

Table with 3 columns: (a) From personal property, (b) From real and personal property, 3(a) Deductions directly connected with the income. Includes rows (1) through (4) and a Total row.

(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).

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

Table with 5 columns: 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, 4 Amount of average acquisition debt, 5 Average adjusted basis, 6 Column 4 divided by column 5, 7 Gross income reportable, 8 Allocable deductions. Includes rows (1) through (4) and a Totals row.

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

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)

Totals

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

Totals

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)						
Totals (carry to Part II, line (5))						

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 ▶						
	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
Totals, Part II (lines 1-5) ▶						

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 ▶			

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

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning 06/01, 2018, and ending 05/31, 2019

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 organization

WEBSTER UNIVERSITY

Employer identification number

43-0662529

Unrelated business activity code (see instructions) ▶ 524928

Describe the unrelated trade or business ▶ SALES COMMISSION INCOME

Part I Unrelated Trade or Business Income

		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales <u>31.</u>			
b	Less returns and allowances			
	c Balance ▶	1 c		
		31.		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit Subtract line 2 from line 1c	3		31.
		31.		
4 a	Capital gain net income (attach Schedule D)	4 a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b		
c	Capital loss deduction for trusts	4 c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions, attach schedule)	12		
13	Total. Combine lines 3 through 12	13	31.	31.

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

For Paperwork Reduction Act Notice, see instructions

Schedule M (Form 990-T) 2018

ATTACHMENT 1

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

LICENSE & FEES	540.
SUPPLIES	1,118.
MISCELLANEOUS EXPENSE	77.

PART II - LINE 28 - OTHER DEDUCTIONS 1,735.

FORM 990-T: PART III - LINE 35 - PRIOR YEARS NET OPERATING LOSS DEDUCTION

<u>LOSS YEAR ENDING</u>	<u>ORIGINAL LOSS</u>	<u>LOSS AVAILABLE IN CURRENT YEAR</u>	<u>LOSS CLAIMED IN CURRENT YEAR</u>
05/31/1999			-13,428.
05/31/2000			
05/31/2001			
05/31/2002			
05/31/2003			
05/31/2004			
05/31/2005			
05/31/2006			
05/31/2007			
05/31/2008			
05/31/2009			
05/31/2010			
05/31/2011			
05/31/2012	4,083.	4,083.	
05/31/2013	13,985.	13,985.	
05/31/2014	3,675.	3,675.	
05/31/2015	18,381.	18,381.	
05/31/2016	10,528.	10,528.	
05/31/2017	9,228.	9,228.	
05/31/2018	4,845.	4,845.	31.
TOTAL:	64,725.	64,725.	-13,397.

NET OPERATING LOSS AVAILABLE FROM PRIOR YEARS	64,725.
TAXABLE INCOME (SUM OF LINE 33 & 34 ON PAGE 2, 990T)	31.
NET OPERATING LOSS DEDUCTION	<u>31.</u>

WEBSTER UNIVERSITY
EIN 43-0662529
FORM 990-T, YEAR ENDED 05/31/2019

INTERESTS IN FINANCIAL ACCOUNTS IN FOREIGN COUNTRIES
PART VI, LINE 56

AUSTRIA

CHINA

GHANA

GREECE

NETHERLANDS

SWITZERLAND

THAILAND

UNITED KINGDOM

WEBSTER UNIVERSITY
EIN: 43-0662529
FORM 990-T, YEAR ENDED 05/31/2019

**NET OPERATING LOSS CARRY-FORWARD ARISING
FROM TAX YEARS BEGINNING BEFORE JANUARY 1, 2018**

YEAR ENDING	LOSS GENERATED	AMOUNT UTILIZED	NOL AVAILABLE
5/31/2012	(4,083)	-	(4,083)
5/31/2013	(13,985)	-	(13,985)
5/31/2014	(3,675)	-	(3,675)
5/31/2015	(18,381)	-	(18,381)
5/31/2016	(10,528)	-	(10,528)
5/31/2017	(9,228)	-	(9,228)
5/31/2018	(4,845)	-	(4,845)
5/31/2019	-	31	31
CARRIED FORWARD TO 5/31/2020			(64,694)

**NET OPERATING LOSS CARRY-FORWARD ARISING
FROM TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 2018
- MANAGEMENT OF SPORTS FACILITY**

YEAR ENDING	LOSS GENERATED	AMOUNT UTILIZED	NOL AVAILABLE
5/31/2019	(13,428)	-	(13,428)
CARRIED FORWARD TO 5/31/2020			(13,428)

