

Form **990-T**

**AMENDED RETURN (See Stmt. 1 and 2)**  
**Exempt Organization Business Income Tax Return**  
 (and proxy tax under section 6033(e))

OMB No 1545-0047

**2019**Open to Public Inspection for  
501(c)(3) Organizations OnlyFor calendar year 2019 or other tax year beginning \_\_\_\_\_, and ending 1912▶ 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)

Department of the Treasury  
Internal Revenue Service

<b>A</b> Check box if address changed	<b>Name of organization</b> (Check box if name changed and see instructions.) <u>BJC HEALTH SYSTEM</u>	<b>D</b> Employer identification number (Employees' trust, see instructions) <u>43-1617558</u>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)	<b>Print or Type</b> <b>DBA BJC HEALTHCARE</b> Number, street, and room or suite no. If a P.O. box, see instructions <u>4901 FOREST PARK AVE MS 90-75-570</u> City or town, state or province, country, and ZIP or foreign postal code <u>ST. LOUIS, MO 63108</u>	<b>E</b> Unrelated business activity code (See instructions) <u>525990</u>
<b>C</b> Book value of all assets at end of year <u>5,456,592,622.</u>	<b>F</b> Group exemption number (See instructions.) ▶ <u>3844</u> <b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation 501(c) trust 401(a) trust Other trust	
<b>H</b> Enter the number of the organization's unrelated trades or businesses ▶ <u>2</u> Describe the only (or first) unrelated trade or business here ▶ <u>PARTNERSHIP INVESTMENT INCOME</u> 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		
<b>I</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes <input checked="" type="checkbox"/> No		
If "Yes," enter the name and identifying number of the parent corporation. ▶		
<b>J</b> The books are in care of ▶ <u>LORI SCHREINER</u> Telephone number ▶ <u>314-286-2057</u>		

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

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

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>	7,798.
<b>19</b> Taxes and licenses	<b>19</b>	596,689.
<b>20</b> Depreciation (attach Form 4562)	<b>20</b>	
<b>21</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>21a</b>	
<b>22</b> Depletion	<b>21b</b>	
<b>23</b> Contributions to deferred compensation plans	<b>22</b>	
<b>24</b> Employee benefit programs	<b>23</b>	
<b>25</b> Excess exempt expenses (Schedule I)	<b>24</b>	
<b>26</b> Excess readership costs (Schedule J)	<b>25</b>	
<b>27</b> Other deductions (attach schedule)	<b>26</b>	
<b>28</b> Total deductions. Add lines 14 through 27	<b>27</b>	2,994,006.
<b>29</b> Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	<b>28</b>	3,598,493.
<b>30</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>29</b>	-11,650,216.
<b>31</b> Unrelated business taxable income. Subtract line 30 from line 29	<b>30</b>	0.
	<b>31</b>	-11,650,216.

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**AMENDED RETURN**

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**Part III Total Unrelated Business Taxable Income**

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	130,050.
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	130,050.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	130,050.
37	Total of unrelated business taxable income before specific deduction Subtract line 36 from line 35	37	
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	0.

**Part IV Tax Computation**

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	0.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: Tax rate schedule or 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	0.

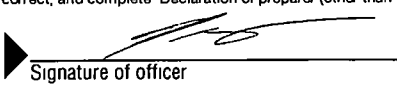
**Part V Tax and Payments**

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	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	0.
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	
49	Total tax. Add lines 47 and 48 (see instructions)	49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments. A 2018 overpayment credited to 2019	51a	1,770,350.
b	2019 estimated tax payments	51b	
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: Form 2439 _____ Form 4136 _____ <input checked="" type="checkbox"/> Other <b>F8827</b> 950,349. Total ▶	51g	950,349.
52	Total payments. Add lines 51a through 51g. SEE STATEMENT 1	52	2,720,699.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed ▶	54	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid ▶	55	2,720,699.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax ▶ 2,720,699. 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 ▶ <u>CANADA, CAYMAN ISLANDS, UNITED KINGDOM, BELGIUM</u>	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.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 32,702.		

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.

<b>Sign Here</b>		<b>03-19-21</b>	<b>SR VICE PRES &amp; CFO</b>	May the IRS discuss this return with the preparer shown below (see instructions)? <b>Yes</b> <b>No</b>	
	Signature of officer	Date	Title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no			

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

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a		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				
5 <b>Total.</b> Add lines 1 through 4b	5				

**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		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(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)	
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) 0.**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b>			0.	0.
<b>Total dividends-received deductions</b> included in column 8				0.

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**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)
<b>Totals</b>			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)				
		Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)
<b>Totals</b>		0.		0.

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

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)			Enter here and on page 1, Part II, line 25
<b>Totals</b>		0.	0.			0.

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

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

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

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	Enter here and on page 1, Part I, line 11, col (A) 0.	Enter here and on page 1, Part I, line 11, col (B) 0.				Enter here and on page 1, Part II, line 26 0.

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

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total</b> Enter here and on page 1, Part II, line 14			0.

Form 990-T (2019)

AMENDED RETURN

Form **8827**  
(Rev. May 2020)  
Department of the Treasury  
Internal Revenue Service

**Credit for Prior Year Minimum Tax - Corporations**

OMB No 1545-0123

**2019**

▶ Attach to the corporation's tax return.

▶ Go to [www.irs.gov/Form8827](http://www.irs.gov/Form8827) for the latest information.

Name <b>BJC HEALTH SYSTEM</b> DBA <b>BJC HEALTHCARE</b>		Employer identification number <b>43-1617558</b>
<b>1</b> Minimum tax credit carryforward from 2018. Enter the amount from line 9 of the 2018 Form 8827.	<b>1</b>	950,349.
<b>2</b> Enter the corporation's 2019 regular income tax liability minus allowable tax credits (see instructions).	<b>2</b>	0.
<b>3</b> Enter the refundable minimum tax credit (see instructions).	<b>3</b>	950,349.
<b>4</b> Add lines 2 and 3.	<b>4</b>	950,349.
<b>5a</b> Enter the <b>smaller</b> of line 1 or line 4. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions.	<b>5a</b>	950,349.
<b>b</b> <b>Current year minimum tax credit.</b> Enter the smaller of line 1 or line 2 here and on Form 1120, Schedule J, Part I, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 3, go to line 5c. Otherwise, skip line 5b.	<b>5b</b>	
<b>c</b> Subtract line 5b from line 5a. This is the current year refundable minimum tax credit. Include this amount on Form 1120, Schedule J, Part III, line 20c (or the applicable line of your return).	<b>5c</b>	950,349.
<b>6</b> <b>Minimum tax credit carryforward.</b> Subtract line 5a from line 1. Keep a record of this amount to carry forward and use in future years.	<b>6</b>	

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8827** (Rev. 5-2020)

BJC HEALTH SYSTEM DBA BJC HEALTHCARE

43-1617558

FORM 990-T

OTHER CREDITS AND PAYMENTS

STATEMENT 1

DESCRIPTION

AMOUNT

FORM 8827, LINE 5C

950,349.

TOTAL INCLUDED ON FORM 990-T, PAGE 2, PART V, LINE 51G

950,349.

BJC HEALTH SYSTEM IS MAKING AN ELECTION UNDER INTERNAL REVENUE CODE SECTION 53(e)(5) TO CLAIM 100% OF ITS REMAINING MINIMUM TAX CREDIT.

Explanation for Amending U S Form 990-T

2019  
43-1617558

Statement 2

<u>Line No.</u>		<u>Original Amount</u>	<u>Net change increase or decrease</u>	<u>Correct Amount</u>
<u>Income</u>				
1a	Gross receipts			
2	Cost of goods sold			
3	Gross profit			
4a	Capital gain net income			
4b	Net gain (loss) (Form 4797)	128,509		128,509
4c	Capital loss deduction for trusts			
5	Income from partnerships	(8,312,556)		(8,312,556)
6	Rent income			
7	Unrelated debt-financed income			
8	Interest, etc from controlled organizations			
9	Investment income of sec 501(c)(7), (9), or (17)			
10	Exploited exempt activity income			
11	Advertising income			
12	Other income	132,324		132,324
13	Total	(8,051,723)	0	(8,051,723)
<u>Deductions</u>				
14	Compensation of officers, directors, trustees			
15	Salaries and wages			
16	Repairs and maintenance			
17	Bad debts			
18	Interest	7,798		7,798
19	Taxes and licenses	596,689		596,689
20	Depreciation			
21	Less depreciation claimed elsewhere			
22	Depletion			
23	Contributions to deferred compensation plans			
24	Employee benefit programs			
25	Excess exempt expenses			
26	Excess readership costs			
27	Other deductions	2,994,006		2,994,006
28	Total deductions	3,598,493	0	3,598,493
29	Unrelated business taxable income before NOL	(11,650,216)	0	(11,650,216)
30	Net operating loss arising on or after January 1, 2018			0
31	Unrelated business taxable income	(11,650,216)	0	(11,650,216)
<u>Total Unrelated Business Taxable Income</u>				
32	Total of unrelated business taxable income from all unrelated businesses	130,050	0	130,050
33	Amounts paid for disallowed fringes			
34	Charitable contributions			
35	Total UBTI before pre-2018 NOLs and specific deduction	130,050	0	130,050
36	Deduction for NOL arising in tax years beginning before January 1, 2018	(130,050)	0	(130,050)
37	Total of unrelated business taxable income before specific deduction	0	0	0
38	Specific deduction	0	0	0
39	Unrelated business taxable income	0	0	0

Form 990-T  
BJC Health System

Explanation for Amending U S Form 990-T

2019  
43-1617558

Statement 2

Line No

<u>Original Amount</u>	<u>Net change increase or decrease</u>	<u>Correct Amount</u>
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Tax Computation

40 Organizations taxable as corporations  
41 Trusts taxable at trust rates  
42 Proxy tax  
43 Alternative minimum tax (trusts only)  
44 Tax on noncompliant facility income  
45 Total tax

0	0	0
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Tax and Payments

46a Foreign tax credit  
46b Other credits  
46c General business credit  
46d Credit for prior year minimum tax  
46e Total credits  
47 Subtract line 46e from line 45  
48 Other taxes  
49 Total tax  
50 2019 net 965 tax liability paid from Form 965-A or Form 965-B  
51a Payments A 2018 overpayment credited to 2019  
51b Payments 22019 estimated tax payments  
51c Payments Tax deposited with Form 8868  
51d Payments Foreign organizations Tax paid or withheld at source  
51e Payments Backup withholding  
51f Payments Credit for small employer health insurance premiums  
51g Other credits, adjustments, and payments Form 8827  
52 Total payments  
53 Estimated tax penalty  
54 Tax due  
55 Overpayment  
56 Amount to be refunded  
56 Amount to be credited to 2020 estimated tax

0	0	0
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0	0	0
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1,770,350		1,770,350
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0	950,349	950,349
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1,770,350	950,349	2,720,699
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0	0	0
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1,770,350	950,349	2,720,699
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1,770,350	950,349	2,720,699
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Explanation of Changes to Income, Deductions, Tax, Payments

Payments

51g Increase in other credits Increase in minimum tax credit due to making the election under IRC Sec. 53(e)(5)

950,349