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EXTENDED TO NOVEMBER 16, 2020 1912

Form 990-T

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

OMB No 1545-0047

2019

For calendar year 2019 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

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

Print or Type

ALTRU HEALTH SYSTEM

45-0310462

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

E Unrelated business activity code (See instructions)

1200 S COLUMBIA RD

446110

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

GRAND FORKS, ND 58201-4036

C Book value of all assets at end of year: 610,029,430.

F Group exemption number (See instructions.)

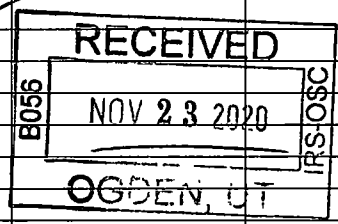
G Check organization type: 501(c) corporation (checked), 501(c) trust, 401(a) trust, Other trust

H Enter the number of the organization's unrelated trades or businesses: 6. Describe the only (or first) unrelated trade or business here: SEE STATEMENT 1. 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-subsidary controlled group? No (checked)

J The books are in care of: THE ORGANIZATION. Telephone number: 701-780-5203

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Row 1a: Gross receipts or sales 4,007,158. Row 13: Total 4,007,158.



Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions)

Table with 2 columns: Description, Amount. Row 15: Salaries and wages 537,539. Row 19: Taxes and licenses 36,005. Row 20: Depreciation 167,634. Row 21a: Less depreciation 167,634. Row 27: SEE STATEMENT 3 2,410,277. Row 28: Total deductions 3,095,025. Row 29: Unrelated business taxable income before net operating loss deduction 912,133. Row 31: Unrelated business taxable income 912,133.

part I

SCANNED MAY 13 2021

Part III Total Unrelated Business Taxable Income *part I*

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	32	980,452.
33	Amounts paid for disallowed fringes		33	
34	Charitable contributions (see instructions for limitation rules) STMT 4 STMT 5	4	34	98,051.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33	5	35	882,401.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)		36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	7	37	882,401.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	8	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	11	39	881,401.

Part IV Tax Computation *part II*

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	1	40	185,094.
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	7	45	185,094.

Part V Tax and Payments *part III*

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		185,094.
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)	4	49	185,094.
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	113,186.	
b	2019 estimated tax payments	51b	200,054.	
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 Total	51g		
52	Total payments. Add lines 51a through 51g	8	52	313,240.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	53	235.
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	10	55	127,911.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax 127,911. 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		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year	\$	

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: *N. Heldstab* Date: 11/16/2020 Title: **PRESIDENT**

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
NICOLE HELDSTAB	NICOLE HELDSTAB	11/16/20		P01220683
Firm's name	Firm's EIN		Firm's address	
BRADY, MARTZ AND ASSOCIATES, P.C.	45-0310328		P.O. BOX 14296	
Firm's address		Phone no.		
GRAND FORKS, ND 58208-4296		701-775-4685		

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	Cost of goods sold 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					
b	Other costs (attach schedule)	4b		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
5	Total 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 8, column (B)
0.		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)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8			0.	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)				
		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		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
Totals		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)						
Totals (carry to Part II, line (5))		0.	0.			0.

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	0.	0.				0.
Totals, Part II (lines 1-5)	0.	0.				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)		%	
Total Enter here and on page 1, Part II, line 14			0.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	AMOUNT
LAB MEDICAL SUPPLIES	5,713.
OTHER	372,227.
PHARMACEUTICALS	2,032,337.
TOTAL TO FORM 990-T, PAGE 1, LINE 27	2,410,277.

FORM 990-T	CONTRIBUTIONS	STATEMENT	4
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DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
50% CASH ONLY	N/A	1,029,584.
TOTAL TO FORM 990-T, PAGE 2, LINE 34		1,029,584.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 5

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
 QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS
 FOR TAX YEAR 2014 189,627
 FOR TAX YEAR 2015 173,711
 FOR TAX YEAR 2016 866,180
 FOR TAX YEAR 2017 906,672
 FOR TAX YEAR 2018 1,002,799

TOTAL CARRYOVER 3,138,989
 TOTAL CURRENT YEAR 10% CONTRIBUTIONS 1,029,584

TOTAL CONTRIBUTIONS AVAILABLE 4,168,573
 TAXABLE INCOME LIMITATION AS ADJUSTED 97,945

EXCESS CONTRIBUTIONS 4,070,628
 EXCESS 100% CONTRIBUTIONS 0
 TOTAL EXCESS CONTRIBUTIONS 4,070,628

ALLOWABLE CONTRIBUTIONS DEDUCTION 97,945

TOTAL CONTRIBUTION DEDUCTION 97,945

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income from an
Unrelated Trade or Business

ENTITY **2**

OMB No 1545-0047

2019

For calendar year 2019 or other tax year beginning _____, and ending _____

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

ALTRU HEALTH SYSTEM

Employer identification number

45-0310462

Unrelated Business Activity Code (see instructions) ▶ **812930**

Describe the unrelated trade or business ▶ **VALLEY ELDER CARE SNOW REMOVAL**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	8,989.			
b Less returns and allowances		1 c 8,989.		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 8,989.		8,989.
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 8,989.		8,989.

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	
15 Salaries and wages	15	4,684.
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	
20 Depreciation (attach Form 4562)	20	
21 Less depreciation claimed on Schedule A and elsewhere on return	21 a	21 b
22 Depletion	22	
23 Contributions to deferred compensation plans	23	
24 Employee benefit programs	24	937.
25 Excess exempt expenses (Schedule I)	25	
26 Excess readership costs (Schedule J)	26	
27 Other deductions (attach schedule)	27	6,269.
28 Total deductions. Add lines 14 through 27	28	11,890.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29	-2,901.
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	-2,901.

SEE STATEMENT 6

STMT 7

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT	6
DESCRIPTION		AMOUNT	
OTHER		6,269.	
TOTAL TO SCHEDULE M, PART II, LINE 27		6,269.	

SCHEDULE M	NET OPERATING LOSS DEDUCTION	STATEMENT	7	
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	10,072.		10,072.	10,072.
NOL CARRYOVER AVAILABLE THIS YEAR			10,072.	10,072.

ALTRU HEALTH SYSTEM

45-0310462

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

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.		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)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8			0.	0.

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

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

ENTITY 3

OMB No 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 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

Name of the organization

ALTRU HEALTH SYSTEM

Employer identification number

45-0310462

Unrelated Business Activity Code (see instructions) ▶ **621500**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales 103,358.			
b	Less returns and allowances			
c Balance ▶		103,358.		
2	Cost of goods sold (Schedule A, line 7)			
3	Gross profit Subtract line 2 from line 1c	103,358.		103,358.
4 a	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	103,358.		103,358.

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)			
15	Salaries and wages			26,264.
16	Repairs and maintenance			
17	Bad debts			
18	Interest (attach schedule) (see instructions)			
19	Taxes and licenses			195.
20	Depreciation (attach Form 4562)	1,891.		
21	Less depreciation claimed on Schedule A and elsewhere on return			
22	Depletion			
23	Contributions to deferred compensation plans			
24	Employee benefit programs			5,293.
25	Excess exempt expenses (Schedule I)			
26	Excess readership costs (Schedule J)			
27	Other deductions (attach schedule)	SEE STATEMENT 8		64,779.
28	Total deductions. Add lines 14 through 27			98,422.
29	Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13			4,936.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			0.
31	Unrelated business taxable income Subtract line 30 from line 29			4,936.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 8

DESCRIPTION

AMOUNT

MEDICAL SUPPLIES

17,947.

OTHER

46,832.

TOTAL TO SCHEDULE M, PART II, LINE 27

64,779.

ALTRU HEALTH SYSTEM

45-0310462

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

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)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			0.	0.

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

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

ENTITY **4**

OMB No 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 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

Name of the organization

ALTRU HEALTH SYSTEM

Employer identification number

45-0310462

Unrelated Business Activity Code (see instructions) ▶ **517000**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	5,477.			
b Less returns and allowances		5,477.		
2 Cost of goods sold (Schedule A, line 7)				
3 Gross profit Subtract line 2 from line 1c		5,477.		5,477.
4 a 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		5,477.		5,477.

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	
15 Salaries and wages		15	475.
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	142.
20 Depreciation (attach Form 4562)		20	
21 Less depreciation claimed on Schedule A and elsewhere on return		21	
22 Depletion		21a	21b 21.
23 Contributions to deferred compensation plans		22	
24 Employee benefit programs		23	
25 Excess exempt expenses (Schedule I)		24	100.
26 Excess readership costs (Schedule J)		25	
27 Other deductions (attach schedule)	SEE STATEMENT 9	26	
28 Total deductions. Add lines 14 through 27		27	1,154.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13		28	1,892.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		29	3,585.
31 Unrelated business taxable income Subtract line 30 from line 29		30	0.
		31	3,585.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M) OTHER DEDUCTIONS STATEMENT 9

DESCRIPTION	AMOUNT
LONG DISTANCE SERVICES	707.
OTHER	447.
TOTAL TO SCHEDULE M, PART II, LINE 27	1,154.

ALTRU HEALTH SYSTEM

45-0310462

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	Cost of goods sold 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					
b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5			8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>

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 8, column (B)
0.		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 8 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8			0.	0.

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

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

ENTITY 5

OMB No 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 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

Name of the organization **ALTRU HEALTH SYSTEM** Employer identification number **45-0310462**

Unrelated Business Activity Code (see instructions) ▶ **532000**

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

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 (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
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	146,279.	145,184.
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	146,279.	145,184.

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	
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	42.
20 Depreciation (attach Form 4562)		20	
21 Less depreciation claimed on Schedule A and elsewhere on return		21a	21b
22 Depletion		22	
23 Contributions to deferred compensation plans		23	
24 Employee benefit programs		24	
25 Excess exempt expenses (Schedule I)		25	
26 Excess readership costs (Schedule J)		26	
27 Other deductions (attach schedule)		27	
28 Total deductions. Add lines 14 through 27		28	42.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13		29	1,053.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	
31 Unrelated business taxable income Subtract line 30 from line 29		31	1,053.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

SCHEDULE M NET OPERATING LOSS DEDUCTION STATEMENT 10

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	1,817.		1,817.	1,817.
NOL CARRYOVER AVAILABLE THIS YEAR			1,817.	1,817.

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) ALTRU SPECIALTY					
(2) SERVICES, GRAND					
(3) FORKS, ND 58201	45-0395652				
(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) 1,790,363.	146,279.	146,279.	146,279.	145,184.
(4)				
Totals			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 8 and 11 Enter here and on page 1, Part I, line 8, column (B)
			146,279.	145,184.

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		Enter here and on page 1, Part I, line 9, column (A)	Enter here and on page 1, Part I, line 9, column (B)	

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)						
Totals		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		

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))						

FORM 990-T (M) SCHEDULE F - DEDUCTIONS OF CONTROLLED ORGANIZATIONS DIRECTLY CONNECTED WITH COLUMN 10 INCOME STATEMENT 12

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		53,557.	
MAINTENANCE		17,358.	
UTILITIES		61,779.	
ENVIRONMENTAL SERVICES		11,122.	
REAL ESTATE TAXES		1,368.	
- SUBTOTAL -	1		145,184.
TOTAL OF FORM 990-T, SCHEDULE F, COLUMN 11			145,184.

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

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

ENTITY 6

OMB No 1545-0047

2019

For calendar year 2019 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

Name of the organization

ALTRU HEALTH SYSTEM

Employer identification number

45-0310462

Unrelated Business Activity Code (see instructions) ▶ **621300**

Describe the unrelated trade or business ▶ **AESTHETIC SERVICES**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	<u>1,794,380.</u>			
b Less returns and allowances				
c Balance ▶		1c 1,794,380.		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 1,794,380.		1,794,380.
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
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 1,794,380.		1,794,380.

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		
15 Salaries and wages		15		862,680.
16 Repairs and maintenance		16		
17 Bad debts		17		
18 Interest (attach schedule) (see instructions)		18		
19 Taxes and licenses		19		2,360.
20 Depreciation (attach Form 4562)	<u>112,166.</u>	20		
21 Less depreciation claimed on Schedule A and elsewhere on return		21a		
22 Depletion		21b		112,166.
23 Contributions to deferred compensation plans		22		
24 Employee benefit programs		23		
25 Excess exempt expenses (Schedule I)		24		181,163.
26 Excess readership costs (Schedule J)		25		
27 Other deductions (attach schedule)	SEE STATEMENT 11	26		
28 Total deductions. Add lines 14 through 27		27		576,213.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13		28		1,734,582.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		29		59,798.
31 Unrelated business taxable income Subtract line 30 from line 29		30		0.
		31		59,798.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 11

DESCRIPTION

AMOUNT

UTILITIES

6,656.

MEDICAL SUPPLIES

12,026.

PHARMACEUTICALS

132,540.

OTHER

424,991.

TOTAL TO SCHEDULE M, PART II, LINE 27

576,213.

ALTRU HEALTH SYSTEM

45-0310462

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	Cost of goods sold 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					
b	Other costs (attach schedule)	4b		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
5	Total Add lines 1 through 4b	5					X

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.		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)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8			0.	0.
			0.	0.