

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 DEC 1, 2018, and ending NOV 30, 2019

2018

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

Form 990-T header section containing organization name (VAN ANDEL INSTITUTE), address (333 BOSTWICK AVENUE N.E., GRAND RAPIDS, MI 49503-2518), and identification numbers.

Section H: Enter the number of the organization's unrelated trades or businesses. 1 INCOME FROM PASSIVE INVESTMENTS.

Section I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No.

Section J: The books are in care of TIMOTHY J. MYERS, CFO. Telephone number (616) 234-5000.

Table for Part II: Unrelated Trade or Business Income. Columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts, Cost of goods sold, Capital gain, etc.

Section 13: Total. Combine lines 3 through 12. Total income: 94,857.

Table for Part III: Deductions Not Taken Elsewhere. Lines 14-32 detailing various deductions like compensation, salaries, repairs, taxes, and depreciation.

Handwritten stamps: OCT 13 2020, Ogden, UT.

SEE STATEMENT 3

47 Received in Batching Queue

SCANNED JAN 26 2021

9-17

Part III Total Unrelated Business Taxable Income

Table with 2 columns: Description and Amount. Rows include: 33 Total of unrelated business taxable income... 11,495.; 34 Amounts paid for disallowed fringes; 35 Deduction for net operating loss...; 36 Total of unrelated business taxable income before specific deduction... 11,495.; 37 Specific deduction... 1,000.; 38 Unrelated business taxable income... 10,495.

Part IV Tax Computation

Table with 2 columns: Description and Amount. Rows include: 39 Organizations Taxable as Corporations; 40 Trusts Taxable at Trust Rates... 2,310.; 41 Proxy tax; 42 Alternative minimum tax; 43 Tax on Noncompliant Facility Income; 44 Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies... 2,310.

Part V Tax and Payments

Table with 2 columns: Description and Amount. Rows include: 45a Foreign tax credit; 45b Other credits; 45c General business credit; 45d Credit for prior year minimum tax; 45e Total credits; 46 Subtract line 45e from line 44... 2,310.; 47 Other taxes...; 48 Total tax... 2,310.; 49 2018 net 965 tax liability paid... 0.; 50a Payments: A 2017 overpayment credited to 2018; 50b 2018 estimated tax payments... 7,500.; 50c Tax deposited with Form 8868; 50d Foreign organizations; 50e Backup withholding; 50f Credit for small employer health insurance premiums; 50g Other credits, adjustments, and payments; 51 Total payments... 7,500.; 52 Estimated tax penalty...; 53 Tax due...; 54 Overpayment... 5,190.; 55 Enter the amount of line 54 you want: Credited to 2019 estimated tax... 5,190.; Refunded...

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

Table with 2 columns: Question and Yes/No. Rows include: 56 At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account...; 57 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?; 58 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: [Signature] Date: 10/28/2020 Title: Chief Financial Officer. May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Paid Preparer Use Only: Print/Type preparer's name: ANNE FULTON; Preparer's signature: Anne Fulton; Date: 9/28/2020; Check self-employed: [ ]; PTIN: P00941863; Firm's name: DELOITTE TAX LLP; Firm's EIN: 86-1065772; Firm's address: 200 RENAISSANCE CENTER, STE 3900 DETROIT, MI 48243; Phone no.: 313-396-3000

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

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

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

<b>1.</b> Description of property		
(1)		
(2)		
(3)		
(4)		
<b>2.</b> Rent received or accrued		
<b>(a)</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	<b>(b)</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)	<b>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	<b>0.</b>	Total <b>0.</b>
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B)
<b>0.</b>		<b>0.</b>

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

<b>1.</b> Description of debt-financed property		<b>2.</b> Gross income from or allocable to debt-financed property	<b>3.</b> Deductions directly connected with or allocable to debt-financed property	
			<b>(a)</b> Straight line depreciation (attach schedule)	<b>(b)</b> Other deductions (attach schedule)
<b>(1) INVESTMENTS - DIVIDENDS</b>		<b>150,087.</b>		
(2)				
(3)				
(4)				
<b>4.</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	<b>5.</b> Average adjusted basis of or allocable to debt-financed property (attach schedule)	<b>6.</b> Column 4 divided by column 5	<b>7.</b> Gross income reportable (column 2 x column 6)	<b>8.</b> Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) <b>35,985,595.</b>	<b>319,029,441.</b>	<b>11.28 %</b>	<b>16,930.</b>	
(2)		%		
(3)		%		
(4)		%		
<b>STATEMENT 5</b>		<b>STATEMENT 6</b>	Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
<b>Totals</b>			<b>16,930.</b>	<b>0.</b>
<b>Total dividends-received deductions</b> included in column 8				<b>0.</b>

**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)					
<b>Totals</b>			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)	

**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)				
<b>Totals</b>		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)						
<b>Totals</b>		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

**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>						

**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)						
<b>Totals from Part I</b>	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	0. <small>Enter here and on page 1, Part I, line 11, col (A)</small>	0. <small>Enter here and on page 1, Part I, line 11, col (B)</small>				0. <small>Enter here and on page 1, Part II, line 27</small>

**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.

**SCHEDULE I  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

**Alternative Minimum Tax - Estates and Trusts**

OMB No 1545-0092

**2018**

▶ Attach to Form 1041.

▶ Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

Name of estate or trust

**VAN ANDEL INSTITUTE**

Employer identification number

**52-2000820**

**Part I Estate's or Trust's Share of Alternative Minimum Taxable Income**

1	Adjusted total income or (loss) (from Form 1041, line 17)	11,495.
2	Interest	
3	Taxes	5,051.
4	Reserved for future use	
5	Refund of taxes	(92.)
6	Depletion (difference between regular tax and AMT)	
7	Net operating loss deduction. Enter as a positive amount	
8	Interest from specified private activity bonds exempt from the regular tax	
9	Qualified small business stock (see instructions)	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
13	Disposition of property (difference between AMT and regular tax gain or loss)	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
15	Passive activities (difference between AMT and regular tax income or loss)	
16	Loss limitations (difference between AMT and regular tax income or loss)	
17	Circulation costs (difference between regular tax and AMT)	
18	Long-term contracts (difference between AMT and regular tax income)	
19	Mining costs (difference between regular tax and AMT)	
20	Research and experimental costs (difference between regular tax and AMT)	
21	Income from certain installment sales before January 1, 1987	
22	Intangible drilling costs preference	
23	Other adjustments, including income-based related adjustments	<3,576.>
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	12,878.
26	Income distribution deduction from Part II, line 44	N/A
27	Estate tax deduction (from Form 1041, line 19)	N/A
28	Add lines 26 and 27	
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	12,878.

If line 29 is:

- \$24,600 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust isn't liable for the alternative minimum tax.
- Over \$24,600, but less than \$180,300, go to line 45.
- \$180,300 or more, enter the amount from line 29 on line 51 and go to line 52.

**Part II Income Distribution Deduction on a Minimum Tax Basis**

N/A

30	Adjusted alternative minimum taxable income (see instructions)	
31	Adjusted tax-exempt interest (other than amounts included on line 8)	
32	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0-	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	
35	Capital gains computed on a minimum tax basis included on line 25	
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	
40	Total distributions. Add lines 38 and 39	
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2018)

**Part II Income Distribution Deduction on a Minimum Tax Basis** (continued)

N/A

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-		43	
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26		44	

**Part III Alternative Minimum Tax**

45	Exemption amount		45	\$24,600 00
46	Enter the amount from line 29	46		
47	Phase-out of exemption amount	47	\$81,900 00	
48	Subtract line 47 from line 46. If zero or less, enter -0-	48		
49	Multiply line 48 by 25% (0.25)	49		
50	Subtract line 49 from line 45. If zero or less, enter -0-	50		
51	Subtract line 50 from line 46	51		
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is - • \$191,100 or less, multiply line 51 by 26% (0.26). • Over \$191,100, multiply line 51 by 28% (0.28) and subtract \$3,822 from the result	52		
53	Alternative minimum foreign tax credit (see instructions)	53		
54	Tentative minimum tax. Subtract line 53 from line 52	54		
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55		
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56		

**Part IV Line 52 Computation Using Maximum Capital Gains Rates**

**Caution:** If you didn't complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, see the instructions before completing this part.

57	Enter the amount from line 51	57		
58	Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)	58		
59	Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0-	59		
60	If you didn't complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60		
61	Enter the <b>smaller</b> of line 57 or line 60	61		
62	Subtract line 61 from line 57	62		
63	If line 62 is \$191,100 or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,822 from the result	63		
64	Maximum amount subject to the 0% rate	64	\$2,600 00	
65	Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either worksheet for the regular tax, enter the amount from Form 1041, line 22; if zero or less, enter -0-	65		
66	Subtract line 65 from line 64. If zero or less, enter -0-	66		
67	Enter the <b>smaller</b> of line 57 or line 58	67		
68	Enter the <b>smaller</b> of line 66 or line 67. This amount is taxed at 0%	68		
69	Subtract line 68 from line 67	69		

**Part IV Line 52 Computation Using Maximum Capital Gains Rates** *(continued)*

70	Maximum amount subject to rates below 20%	70	\$12,700.00	
71	Enter the amount from line 66	71		
72	Enter the amount from line 27 of Schedule D (Form 1041), line 18 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either worksheet for the regular tax, enter the amount from Form 1041, line 22; if zero or less, enter -0-	72		
73	Add line 71 and line 72	73		
74	Subtract line 73 from line 70. If zero or less, enter -0-	74		
75	Enter the <b>smaller</b> of line 69 or 74	75		
76	Multiply line 75 by 15% (0.15)	76		
77	Add lines 68 and 75	77		
<b>If lines 77 and 57 are the same, skip lines 78 through 82 and go to line 83. Otherwise, go to line 78.</b>				
78	Subtract line 77 from line 67	78		
79	Multiply line 78 by 20% (0.20)	79		
<b>If line 59 is zero or blank, skip lines 80 through 82 and go to line 83. Otherwise, go to line 80.</b>				
80	Add lines 62, 77, and 78	80		
81	Subtract line 80 from line 57	81		
82	Multiply line 81 by 25% (0.25)	82		
83	Add lines 63, 76, 79, and 82	83		
84	If line 57 is \$191,100 or less, multiply line 57 by 26% (0.26). Otherwise, multiply line 57 by 28% (0.28) and subtract \$3,822 from the result	84		
85	Enter the <b>smaller</b> of line 83 or line 84 here and on line 52	85		



**SCHEDULE D  
(Form 1041)**

**Capital Gains and Losses**

OMB No. 1545-0092

- ▶ Attach to Form 1041, Form 5227, or Form 990-T.
- ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.
- ▶ Go to [www.irs.gov/F1041](http://www.irs.gov/F1041) for instructions and the latest information.

**2018**

Department of the Treasury  
Internal Revenue Service

Name of estate or trust

Employer identification number

**VAN ANDEL INSTITUTE**

**52-2000820**

Note: Form 5227 filers need to complete only Parts I and II.

**Part I Short-Term Capital Gains and Losses-Generally Assets Held One Year or Less** (See instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.  
**SEE STATEMENT 7**

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1 a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				<b>59,955.</b>
<b>1 b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824				<b>4 15.</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts <b>SEE STATEMENT 9</b>				<b>5 &lt;2,330.&gt;</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2017 Capital Loss Carryover Worksheet				<b>6 ( )</b>
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on page 2				<b>7 57,640.</b>

**Part II Long-Term Capital Gains and Losses-Generally Assets Held More Than One Year** (See instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.  
**SEE STATEMENT 8**

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8 a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				<b>&lt;18,812.&gt;</b>
<b>8 b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				<b>11 23.</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts <b>SEE STATEMENT 10</b>				<b>12 17,148.</b>
<b>13</b> Capital gain distributions				<b>13</b>
<b>14</b> Gain from Form 4797, Part I				<b>14</b>
<b>15</b> Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2017 Capital Loss Carryover Worksheet				<b>15 ( )</b>
<b>16</b> Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on page 2				<b>16 &lt;1,641.&gt;</b>

**Part III Summary of Parts I and II**

Caution: Read the instructions before completing this part.

	(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
17 Net short-term gain or (loss)	17	57,640.	57,640.
18 Net long-term gain or (loss):			
a Total for year	18a	<1,641.>	<1,641.>
b Unrecaptured section 1250 gain (see line 18 of the worksheet)	18b		
c 28% rate gain	18c		
19 Total net gain or (loss). Combine lines 17 and 18a	19	55,999.	55,999.

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and don't complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary

**Part IV Capital Loss Limitation**

20 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	20	( )
a The loss on line 19, column (3) or b \$3,000		

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 38), is a loss, complete the Capital Loss Carryover Worksheet in the instructions to figure your capital loss carryover

**Part V Tax Computation Using Maximum Capital Gains Rates**

Form 1041 filers. Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the Schedule D Tax Worksheet in the instructions if

- Either line 18b, col (2) or line 18c, col (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero

Form 990-T trusts. Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 38, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

21 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 38)	21		
22 Enter the smaller of line 18a or 19 in column (2) but not less than zero	22		
23 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23		
24 Add lines 22 and 23	24		
25 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	25		
26 Subtract line 25 from line 24. If zero or less, enter -0-	26		
27 Subtract line 26 from line 21. If zero or less, enter -0-	27		
28 Enter the smaller of the amount on line 21 or \$2,600	28		
29 Enter the smaller of the amount on line 27 or line 28	29		
30 Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0%	30		
31 Enter the smaller of line 21 or line 26	31		
32 Subtract line 30 from line 26	32		
33 Enter the smaller of line 21 or \$12,700	33		
34 Add lines 27 and 30	34		
35 Subtract line 34 from line 33. If zero or less, enter -0-	35		
36 Enter the smaller of line 32 or line 35	36		
37 Multiply line 36 by 15% (0.15)	37		
38 Enter the amount from line 31	38		
39 Add lines 30 and 36	39		
40 Subtract line 39 from line 38. If zero or less, enter -0-	40		
41 Multiply line 40 by 20% (0.20)	41		
42 Figure the tax on the amount on line 27. Use the 2018 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	42		
43 Add lines 37, 41, and 42	43		
44 Figure the tax on the amount on line 21. Use the 2018 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	44		
45 Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 40)	45		

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

**2018**  
Attachment  
Sequence No **22**

Name(s) shown on return

Identifying number

VAN ANDEL INSTITUTE

52-2000820

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2018 See instructions	3	0
4	Carryforward of general business credit to 2018 Enter the amount from line 2 of Part III with box C checked See instructions for statement to attach	4	1
5	Carryback of general business credit from 2019 Enter the amount from line 2 of Part III with box D checked See instructions	5	
6	Add lines 1, 3, 4, and 5	6	1 00

**Part II Allowable Credit**

7	Regular tax before credits • Individuals Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations Enter the amount from Form 1120, Schedule J, Part I, line 2, or the applicable line of your return • Estates and trusts Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	7	
8	Alternative minimum tax • Individuals Enter the amount from Form 6251, line 11 • Corporations Enter -0- • Estates and trusts Enter the amount from Schedule I (Form 1041), line 56	8	
9	Add lines 7 and 8	9	0 00
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	0 00
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	0 00
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000 See instructions	13	
14	Tentative minimum tax • Individuals Enter the amount from Form 6251, line 9 • Corporations Enter -0- • Estates and trusts Enter the amount from Schedule I (Form 1041), line 54	14	
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	0 00
17	Enter the smaller of line 6 or line 16 <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization	17	

For Paperwork Reduction Act Notice, see separate instructions.

**Part II Allowable Credit** *(continued)*

**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26

<b>18</b>	Multiply line 14 by 75% (0.75) See instructions	<b>18</b>		
<b>19</b>	Enter the greater of line 13 or line 18	<b>19</b>		
<b>20</b>	Subtract line 19 from line 11 If zero or less, enter -0-	<b>20</b>		
<b>21</b>	Subtract line 17 from line 20 If zero or less, enter -0-	<b>21</b>		
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	<b>22</b>		
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>		
<b>24</b>	Enter the applicable passive activity credit allowed for 2018 See instructions	<b>24</b>		
<b>25</b>	Add lines 22 and 24	<b>25</b>		
<b>26</b>	Empowerment zone and renewal community employment credit allowed Enter the smaller of line 21 or line 25	<b>26</b>		0 00
<b>27</b>	Subtract line 13 from line 11 If zero or less, enter -0-	<b>27</b>		0 00
<b>28</b>	Add lines 17 and 26	<b>28</b>		0 00
<b>29</b>	Subtract line 28 from line 27 If zero or less, enter -0-	<b>29</b>		0 00
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked	<b>30</b>		
<b>31</b>	Reserved	<b>31</b>		
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked	<b>32</b>		
<b>33</b>	Enter the applicable passive activity credits allowed for 2018 See instructions	<b>33</b>		
<b>34</b>	Carryforward of business credit to 2018 Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked See instructions for statement to attach	<b>34</b>		1
<b>35</b>	Carryback of business credit from 2019 Enter the amount from line 5 of Part III with box D checked See instructions	<b>35</b>		
<b>36</b>	Add lines 30, 33, 34, and 35	<b>36</b>		1 00
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36	<b>37</b>		0 00
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37 Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return • Individuals Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 • Corporations Form 1120, Schedule J, Part I, line 5c • Estates and trusts Form 1041, Schedule G, line 2b	<b>38</b>		0 00

Name(s) shown on return VAN ANDEL INSTITUTE	Identifying number 52-2000820
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**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below See instructions

- |   |  |
|---|--|
| <b>A</b> <input type="checkbox"/> General Business Credit From a Non-Passive Activity | <b>E</b> <input type="checkbox"/> Reserved                                     |
| <b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity     | <b>F</b> <input type="checkbox"/> Reserved                                     |
| <b>C</b> <input checked="" type="checkbox"/> General Business Credit Carryforwards    | <b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards |
| <b>D</b> <input type="checkbox"/> General Business Credit Carrybacks                  | <b>H</b> <input type="checkbox"/> Reserved                                     |

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked Check here if this is the consolidated Part III ▶

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity		
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b> Reserved	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765)	<b>1c</b>	
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	
<b>g</b> Indian employment (Form 8845)	<b>1g</b>	
<b>h</b> Orphan drug (Form 8820)	<b>1h</b>	
<b>i</b> New markets (Form 8874)	<b>1i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	
<b>n</b> Distilled spirits (Form 8906)	<b>1n</b>	
<b>o</b> Nonconventional source fuel (carryforward only)	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>	
<b>q</b> Energy efficient appliance (carryforward only)	<b>1q</b>	
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	
<b>t</b> Enhanced oil recovery credit (Form 8830)	<b>1t</b>	
<b>u</b> Mine rescue team training (Form 8923)	<b>1u</b>	
<b>v</b> Agricultural chemicals security (carryforward only)	<b>1v</b>	
<b>w</b> Employer differential wage payments (Form 8932)	<b>1w</b>	
<b>x</b> Carbon oxide sequestration (Form 8933)	<b>1x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	
<b>z</b> Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	
<b>aa</b> Employee retention (Form 5884-A)	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>zz</b> Other Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	0 00
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>	
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	
<b>b</b> Work opportunity (Form 5884)	<b>4b</b> 90-0806597	1
<b>c</b> Biofuel producer (Form 6478)	<b>4c</b>	
<b>d</b> Low-income housing (Form 8586, Part II)	<b>4d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>	
<b>i</b> Increasing research activities (Form 6765)	<b>4i</b>	
<b>j</b> Employer credit for paid family and medical leave (Form 8994)	<b>4j</b>	
<b>z</b> Other	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>	1 00
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>	1 00

FORM 990-T	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 1
DESCRIPTION		NET INCOME OR (LOSS)
PRIVATELY HELD COMPANIES - ORDINARY DIVIDENDS - DIVIDEND INCOME		893.
PRIVATELY HELD COMPANIES - INTEREST INCOME - INTEREST INCOME		20,600.
PRIVATELY HELD COMPANIES - OTHER INCOME - OTHER INCOME (LOSS)		20.
PRIVATELY HELD COMPANIES - ORDINARY INCOME - ORDINARY BUSINESS INCOME (LOSS)		<7,729.>
PRIVATELY HELD COMPANIES - ROYALTY INCOME - ROYALTIES		323.
PRIVATELY HELD COMPANIES - CANCELLATION OF DEBT INCOME - OTHER INCOME (LOSS)		10,224.
TOTAL INCLUDED ON FORM 990-T, PAGE 1, LINE 5		24,331.

FORM 990-T	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
STATE REFUNDS		92.
TOTAL TO FORM 990-T, PAGE 1, LINE 12		92.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
TAX PREPARATION/CONSULTING FEES		23,882.
INVESTMENT INTEREST EXPENSE		38,680.
PORTFOLIO DEDUCTIONS		6.
TOTAL TO FORM 990-T, PAGE 1, LINE 28		62,568.

VAN ANDEL INSTITUTE  
EIN 52-2000820  
YEAR ENDED NOVEMBER 30, 2019

**CHARITABLE CONTRIBUTION CARRYOVER**

Charitable Contributions from the Tax Year Ended 11/30/2015	44,712,122
Amount utilized	(107,228)
Charitable Contributions from the Tax Year Ended 11/30/2016	35,440,397
Amount utilized	(152,993)
Charitable Contributions from the Tax Year Ended 11/30/2017	50,396,011
Amount utilized	(54,539)
Charitable Contributions from the Tax Year Ended 11/30/2018	59,619,039
Amount utilized	(123,911)
Charitable Contributions from the Tax Year Ended 11/30/2019	55,427,502
Amount utilized	(15,743)
Charitable Contribution Carryover to Tax Year Year Ended 11/30/2019	<u>303,516,060</u>

FORM 990-T                      SCHEDULE E - UNRELATED DEBT-FINANCED INCOME                      STATEMENT 5  
 AVERAGE ACQUISITION DEBT

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT OF OUTSTANDING DEBT
INVESTMENTS - DIVIDENDS	1	
BEGINNING FIRST MONTH		
BEGINNING SECOND MONTH		
BEGINNING THIRD MONTH		45,324,583.
BEGINNING FOURTH MONTH		44,003,719.
BEGINNING FIFTH MONTH		18,628,484.
BEGINNING SIXTH MONTH		
BEGINNING SEVENTH MONTH		
BEGINNING EIGHTH MONTH		
BEGINNING NINTH MONTH		
BEGINNING TENTH MONTH		
BEGINNING ELEVENTH MONTH		
BEGINNING TWELFTH MONTH		
TOTAL OF ALL MONTHS		107,956,786.
NUMBER OF MONTHS IN YEAR		3
AVERAGE AQUISITION DEBT		35,985,595.

TOTALS TO FORM 990-T, SCHEDULE E, COLUMN 4

FORM 990-T                      SCHEDULE E - UNRELATED DEBT-FINANCED INCOME                      STATEMENT 6  
 AVERAGE ADJUSTED BASIS

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT
INVESTMENTS - DIVIDENDS	1	
AVERAGE ADJUSTED BASIS OF PROPERTY FIRST DAY OF YEAR		315,780,056.
AVERAGE ADJUSTED BASIS OF PROPERTY LAST DAY OF YEAR		322,278,825.
AVERAGE ADJUSTED BASIS OF PROPERTY FOR THE YEAR		319,029,441.

TOTAL TO FORM 990-T, SCHEDULE E, COLUMN 5