

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No 1545-0087

2018For calendar year 2018 or other tax year beginning **OCT 1, 2018**, and ending **SEP 30, 2019**Go to **www.irs.gov/Form990T** for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Department of the Treasury
Internal Revenue Service**A** Check box if address changed

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

D Employer identification number (Employees' trust, see instructions.)**B** Exempt under section

Print or Type

PAN AMERICAN DEVELOPMENT FOUNDATION**52-6054268**☒ 501(c)(3)

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

E Unrelated business activity code (See instructions.)☐ 408(e) ☐ 220(e)**1889 F STREET NW 2ND FLOOR**☐ 408A ☐ 530(a)

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

☐ 529(a)**WASHINGTON, DC 20006****480000****C** Book value of all assets at end of year**F** Group exemption number (See instructions.)**30,032,027.****G** Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust**H** Enter the number of the organization's unrelated trades or businesses.**1**

Describe the only (or first) unrelated

trade or business here **TRANSPORTATION BENEFITS**

If only one, complete Parts I-V. If more than one,

describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or

business, then complete Parts III-V.

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

If "Yes," enter the name and identifying number of the parent corporation.

J The books are in care of **KATHERINE TAYLOR**Telephone number **202-458-3969****Part I Unrelated Trade or Business Income**

(A) Income

(B) Expenses

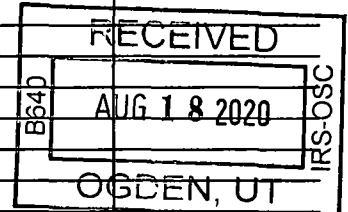
(C) Net

1a 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****4a** 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****0.****Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

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

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Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	0.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	0.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	0.

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	0.
47	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)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	0.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	5,781.
b	2018 estimated tax payments	50b	1,927.
c	Tax deposited with Form 8868	50c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	50g	
51	Total payments. Add lines 50a through 50g	51	7,708.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	7,708.
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/>	55	7,708.

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

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 (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 SEE STATEMENT 1	Yes	No
57	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
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 *Katherine Taylor*

Date 08/14/2020

Title EXECUTIVE DIRECTOR

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

RICHARD J. LOCASTRO, CPA

Preparer's signature

Richard J. Locastro

Date

08/14/2020

Check ☐ if self-employed

PTIN

P00288314

Firm's name **GELMAN, ROSENBERG & FREEDMAN**Firm's EIN **52-1392008**Firm's address **4550 MONTGOMERY AVE SUITE 800N**Phone no. **(301) 951-9090**Firm's address **BETHESDA, MD 20814-2930**

FORM 990-T	NAME OF FOREIGN COUNTRY IN WHICH ORGANIZATION HAS FINANCIAL INTEREST	STATEMENT	1
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NAME OF COUNTRY

EL SALVADOR
HONDURAS
BELIZE
MEXICO
BRAZIL
HAITI
COLOMBIA
PERU
ECUADOR