

Amended Return

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Form 990-T

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning 1812, 2018, and ending 20

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
B Exempt under section
501(c)(3)
408(e) 220(e)
408A 530(a)
529(a)

Name of organization ( ) Check box if name changed and see instructions
Virginia Student Aid Foundation
Number, street, and room or suite no If a P O box, see instructions
P. O. Box 400833
City or town, state or province, country, and ZIP or foreign postal code
Charlottesville, VA 22904-4833

D Employer identification number (Employees' trust, see instructions)
54-0517188
E Unrelated business activity code (See instructions)
812930

C Book value of all assets at end of year
F Group exemption number (See instructions.)
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 Describe the only (or first) unrelated trade or business here Employer-paid parking. 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 Telephone number

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows 1a-13 for Unrelated Trade or Business Income.

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows 14-32 for Deductions Not Taken Elsewhere.

Stamp: AUG 5 2020 OGDE

Vertical text on the left margin: SCANNED OCT 26 2020

Handwritten marks at the bottom of the page, including a large 'X' and the number '8'.

# Amended Return

**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	0	
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	0	
37 Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	0	
38 <b>Unrelated business taxable income.</b> 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 <b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39	0	
40 <b>Trusts Taxable at Trust Rates.</b> 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 <b>Proxy tax.</b> See instructions	41		
42 <b>Alternative minimum tax (trusts only)</b>	42		
43 <b>Tax on Noncompliant Facility Income.</b> See instructions	43		
44 <b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44		

**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 (see instructions)	45c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	45d		
e <b>Total credits.</b> Add lines 45a through 45d	45e		
46 Subtract line 45e from line 44	46		
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 <b>Total tax.</b> Add lines 46 and 47 (see instructions)	48		
49 2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49		
50a Payments: A 2017 overpayment credited to 2018	50a		
b 2018 estimated tax payments	50b		
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 checked="" type="checkbox"/> Other Total	50g	2356	
51 <b>Total payments.</b> Add lines 50a through 50g	51	2356	
52 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	0	
53 <b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	0	
54 <b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	2356	
55 Enter the amount of line 54 you want <b>Credited to 2019 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	55	2356	

**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		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.		Yes	No
58 Enter the amount of tax-exempt interest received or accrued during the tax year \$		Yes	No

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.

**Sign Here** 7/28/2020 Secretary/Treasurer

Signature of officer Date Title

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no

**This 2018 Form is being amended due to the retroactive repeal of Internal Revenue Code (IRC) Section 512(a)(7) which increased unrelated business taxable income by amounts paid or incurred for qualified transportation fringes. The previously filed 2018 Form 990-T had included taxes of \$2,356, interest of \$44 and a late payment penalty of \$59 for a total of \$2,459 on employer paid parking. We would request that the previously paid taxes, interest and penalty of \$2,459 be refunded to the Foundation.**