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990-T

Extended to November 16, 2020

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

OMB No 1545-0047

2019

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

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or other tax year beginning _____ and ending 12/12
▶ 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)

A Check box if address changed	Print or Type	Name of organization (Check box if name changed and see instructions.) <u>Charleston Area Medical Center, Inc.</u>	D Employer identification number (Employees' trust, see instructions) <u>55-0526150</u>
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) () 408(e) 220(e) 408A 530(a) 529(a)		Number, street, and room or suite no. If a P.O. box, see instructions <u>P.O. Box 1547</u>	E Unrelated business activity code (See instructions) <u>621500</u>
		City or town, state or province, country, and ZIP or foreign postal code <u>Charleston, WV 25326-1547</u>	
C Book value of all assets at end of year <u>1,075,285,610.</u>		F Group exemption number (See instructions.) ▶	
		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation 501(c) trust 401(a) trust Other trust	

H Enter the number of the organization's unrelated trades or businesses. 5 Describe the only (or first) unrelated trade or business here ▶ Lab and Infusion Therapy Services 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 ▶ Jeff Sandene Telephone number ▶ (304) 388-7603

Part I. Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	30,121,324.				
b	Less returns and allowances	21,979,405.	c Balance	8,141,919.		
2	Cost of goods sold (Schedule A, line 7)					
3	Gross profit Subtract line 2 from line 1c			8,141,919.		8,141,919.
4a	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)			-72,462.		-72,462.
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			8,069,457.		8,069,457.

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	127,628.
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)		See Statement 1	27	7,492,829.
28	Total deductions Add lines 14 through 27			28	7,620,457.
29	Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13			29	449,000.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		See Statement 2	30	171,069.
31	Unrelated business taxable income Subtract line 30 from line 29		part 1	31	277,931.

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Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	403,125.
33	Amounts paid for disallowed fringes	
34	Charitable contributions (see instructions for limitation rules)	40,213.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33	362,912.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	362,912.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	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	361,912.

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	76,002.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from:	
	Tax rate schedule or Schedule D (Form 1041)	
42	Proxy tax. See instructions	
43	Alternative minimum tax (trusts only)	
44	Tax on Noncompliant Facility Income. See instructions	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	76,002.

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	
46b	Other credits (see instructions)	
46c	General business credit. Attach Form 3800	
46d	Credit for prior year minimum tax (attach Form 8801 or 8827)	
46e	Total credits. Add lines 46a through 46d	
47	Subtract line 46e from line 45	76,002.
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)	
49	Total tax. Add lines 47 and 48 (see instructions)	76,002.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	0.
51a	Payments: A 2018 overpayment credited to 2019	
51b	2019 estimated tax payments	523,731.
51c	Tax deposited with Form 8868	
51d	Foreign organizations: Tax paid or withheld at source (see instructions)	
51e	Backup withholding (see instructions)	
51f	Credit for small employer health insurance premiums (attach Form 8941)	
51g	Other credits, adjustments, and payments: Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	
52	Total payments. Add lines 51a through 51g	844,042.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	768,040.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax <input checked="" type="checkbox"/> 568,040. Refunded <input type="checkbox"/>	200,000.

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 *J. Mander*

Date 11/4/2020

Title Chief Financial Officer

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

Paid Preparer Use Only

Print/Type preparer's name

Rachel Henderson-Pennington

Preparer's signature

Rachel Henderson-Pennington

Date

11/4/2020

Check if self-employed

PTIN

P01499421

Firm's name Deloitte Tax LLP

Firm's EIN

86-1065772

111 S. Wacker Drive

Firm's address Chicago, IL 60606

Phone no. (312) 486-1000

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	7	
3 Cost of labor	3		from line 5. Enter here and in Part I,		
4a Additional section 263A costs	4a		line 2		
(attach schedule)			8 Do the rules of section 263A (with respect to	Yes	No
b Other costs (attach schedule)	4b		property produced or acquired for resale) apply to		
5 Total Add lines 1 through 4b	5		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)	Enter here and on page 1, Part I line 7 column (B)
			0.	0.
Total dividends-received deductions included in column 8				0.

Form 990-T (2019)

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)	Enter here and on page 1, Part I, line 11, col. (A) 0.	Enter here and on page 1, Part I, line 11, col. (B) 0.				Enter here and on page 1, Part II, line 26 0.

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

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

Form 990-T (2019)

Form 990-T	Other Deductions	Statement 1
Description		Amount
Lab Expenses		7,490,566.
Tax Preparation Fees		2,263.
Total to Form 990-T, Page 1, line 27		7,492,829.

Form 990-T	Net Operating Loss Deduction			Statement 2
Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
12/31/18	171,069.	0.	171,069.	171,069.
NOL Carryover Available This Year			171,069.	171,069.

Form 990-T	Contributions	Statement 3
Description/Kind of Property	Method Used to Determine FMV	Amount
Cash Only	N/A	430,363.
Total to Form 990-T, Page 2, line 34		430,363.

Form 990-T

Contributions Summary

Statement 4

Qualified Contributions Subject to 100% Limit
Qualified Contributions Subject to 25% Limit

Carryover of Prior Years Unused Contributions

For Tax Year 2014	1,085,793
For Tax Year 2015	729,513
For Tax Year 2016	1,254,548
For Tax Year 2017	1,129,722
For Tax Year 2018	558,205

Total Carryover	4,757,781
Total Current Year 10% Contributions	430,363

Total Contributions Available	5,188,144
Taxable Income Limitation as Adjusted	40,213

Excess Contributions	5,147,931
Excess 100% Contributions	0
Total Excess Contributions	5,147,931

Allowable Contributions Deduction	40,213
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Total Contribution Deduction	40,213
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SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income from an
Unrelated Trade or Business

Entity 1

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 **Charleston Area Medical Center, Inc.** Employer identification number **55-0526150**

Unrelated Business Activity Code (see instructions) ▶ **811000**
Describe the unrelated trade or business ▶ **Maintenance Biomedical**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales	32,202.				
b	Less returns and allowances		c Balance ▶	1c	32,202.	
2	Cost of goods sold (Schedule A, line 7)			2		
3	Gross profit Subtract line 2 from line 1c			3	32,202.	32,202.
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	32,202.	32,202.

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	9,347.
16	Repairs and maintenance	16	1,912.
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	2,687.
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	2,571.
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	5,561.
28	Total deductions. Add lines 14 through 27	28	22,078.
29	Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29	10,124.
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	10,124.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

Charleston Area Medical Center, Inc..

55-0526150

Form 990-T (M)

Other Deductions

Statement 5

Description

Amount

Administrative Expenses

4,656.

Tax Preparation Fees

905.

Total to Schedule M, Part II, line 27

5,561.

Form 990-T (2019)

Charleston Area Medical Center, Inc.

55-0526150

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		
(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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(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) ▶ 0.		(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.	

Form 990-T (2019)

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income from an
Unrelated Trade or Business

Entity 2

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 **Charleston Area Medical Center, Inc.** Employer identification number **55-0526150**

Unrelated Business Activity Code (see instructions) ▶ **446110**

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	714,275.			
b Less returns and allowances				
c Balance ▶		1c 714,275.		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 714,275.		714,275.
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		13 714,275.		714,275.

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	35,562.
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	15,717.
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 9,783.
25 Excess exempt expenses (Schedule I)		25
26 Excess readership costs (Schedule J)		26
27 Other deductions (attach schedule)	27	589,665.
28 Total deductions. Add lines 14 through 27	28	650,727.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29	63,548.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	3,063.
31 Unrelated business taxable income Subtract line 30 from line 29	31	60,485.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

Form 990-T (M)

Other Deductions

Statement 6

Description

Amount

Administrative Expenses

588,760.

Tax Preparation Fees

905.

Total to Schedule M, Part II, line 27

589,665.

Schedule M

Net Operating Loss Deduction

Statement 7

Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
12/31/18	3,063.		3,063.	3,063.
NOL Carryover Available This Year			3,063.	3,063.

Charleston Area Medical Center, Inc.

55-0526150

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		
3 Cost of labor	3		from line 5 Enter here and in Part I,		
4a Additional section 263A costs			line 2	7	
(attach schedule)	4a				
b Other costs (attach schedule)	4b		8 Do the rules of section 263A (with respect to		Yes No
5 Total Add lines 1 through 4b	5		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			0.	0.
Total dividends-received deductions included in column 8				0.

Form 990-T (2019)

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 **Charleston Area Medical Center, Inc.** Employer identification number **55-0526150**

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

Describe the unrelated trade or business ▶ **Parking for Events**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	18,674.			
b Less returns and allowances				
c Balance ▶		1c 18,674.		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 18,674.		18,674.
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 18,674.		18,674.

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	891.
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	590.
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)	See Statement 8	27	15,675.
28 Total deductions. Add lines 14 through 27		28	17,156.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13		29	1,518.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	Stmt 9	30	1,518.
31 Unrelated business taxable income Subtract line 30 from line 29		31	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

Form 990-T (M)	Other Deductions	Statement 8
Description		Amount
Administrative Expenses		14,770.
Tax Preparation Fees		905.
Total to Schedule M, Part II, line 27		15,675.

Schedule M	Net Operating Loss Deduction			Statement 9
Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
12/31/18	2,485.		2,485.	2,485.
NOL Carryover Available This Year			2,485.	2,485.

Form 990-T (2019)

Charleston Area Medical Center, Inc.

55-0526150

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		
3 Cost of labor	3		from line 5. Enter here and in Part I,		
4a Additional section 263A costs			line 2	7	
(attach schedule)	4a				
b Other costs (attach schedule)	4b		8 Do the rules of section 263A (with respect to		Yes No
			property produced or acquired for resale) apply to		
5 Total Add lines 1 through 4b	5		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		
(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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(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)		%		
			Enter here and on page 1, Part I, line 7 column (A)	Enter here and on page 1 Part I line 7, column (B)
Totals			0.	0.
Total dividends-received deductions included in column 8				0.

Form 990-T (2019)

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income from an
Unrelated Trade or Business

Entity 6

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 **Charleston Area Medical Center, Inc.** Employer identification number **55-0526150**

Unrelated Business Activity Code (see instructions) ▶ **523000**
Describe the unrelated trade or business ▶ **Passthrough Investments**

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	5,805.		5,805.
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	67,147.		67,147.
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	72,952.		72,952.

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	14,294.
20 Depreciation (attach Form 4562)	20	
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	
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	4,073.
28 Total deductions Add lines 14 through 27	28	18,367.
29 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29	54,585.
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	54,585.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

Charleston Area Medical Center, Inc. ,

55-0526150

Form 990-T (M)

Other Deductions

Statement 10

Description

Amount

Tax Preparation Fees

4,073.

Total to Schedule M, Part II, line 27

4,073.

Capital Gains and Losses
▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
▶ Go to www.irs.gov/Form1120 for instructions and the latest information

OMB No 1545-0123

2019

Name

Charleston Area Medical Center, Inc.

Employer identification number

55-0526150

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ▶ ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss

Part I Short-Term Capital Gains and Losses (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.

	(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)
1a 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.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				5,138.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h.				7 5,138.

Part II Long-Term Capital Gains and Losses (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.

	(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)
8a 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.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				667.
11 Enter gain from Form 4797, line 7 or 9				11
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h.				15 667.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	5,138.
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	667.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns	18	5,805.

Note: If losses exceed gains, see *Capital Losses* in the instructions.

Sales and Other Dispositions of Capital Assets

OMB No 1545-0074

2019

Attachment Sequence No. **12A**

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.

Name(s) shown on return

Social security number or taxpayer identification no.

55-0526150

Charleston Area Medical Center, Inc.

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a, you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

923011 12-11-19 LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8949** (2019)

Social security number or taxpayer identification no.

55-0526150

Part II Long-term. Transactions involving capital assets you held more than 1 year are generally long term (see instructions). For short term transactions, see page 1.

Note: You may aggregate all long term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a, you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (F) Long-term transactions not reported to you on Form 1099-B

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.