Form <b>S</b>	990-T	E	exempt Orga	n	OMB No 1545-0687									
				nd proxy tax							2017			
		For cal	endar year 2017 or other tax ye	ar beginning $\overline{\mathrm{JUL}}$	_1	<u>. 20</u>	17 , and $e$	nding <u>J</u>	JN 30, 20		<b>ZU17</b>			
Departme	ent of the Treasury Revenue Service	<b>•</b>	► Go to www Do not enter SSN numbe	irs.gov/Form990°, rs on this form as	T for i it ma	nstruct y be m	ions and the la ade public if y	atest infori our organi	nation. [46 c zation is a 501(c)(	19	Open to Public Inspection fo 501(c)(3) Organizations Only			
A .	Check box if address changed		Name of organization (				d and see instr		· <u>-</u> · <u>-</u>	D Em	ployer identification number iployees' trust, see tructions)			
B Exer	mpt under section	Print	UNIVERSITY	PHYSICIA	<u>ns</u>	& 5	URGEON	S, IN	IC		55-0564945			
<b>X</b> 5	501(c) <u>03</u> )	or Type	Number, street, and room		.0. bo	x, see I	nstructions.			E Unr (See	elated business activity codes a instructions)			
_	108(e)220(e)	1,40	1001 TENTH							4				
=	108A530(a)		City or town, state or prov			or forei	on postal code				C110			
	529(a) value of all assets		HUNTINGTON,  F Group exemption number			_				44	6110			
at end	115,129,9	۵2 ا	G Check organization type			noratio	n 50	1(c) trust	401/	a) trust	Other trust			
			ary unrelated business acti							u, a u u u	Cindi trast			
				<del></del>					<b></b>	П	res X No			
	If "Yes," enter the name and identifying number of the parent corporation.													
	J The books are in care of ► THE ORGANIZATION  Telephone number ► 3													
Part	I Unrelated	Trad	le or Business Inc	ome			(A) Inc	ome	(B) Expense	es	(C) Net			
1a Gr	oss receipts or sales	3	16,520,882.											
<b>b</b> Le	ess returns and allow	ances		c Balance		1c_	16,520							
2 Co	ost of goods sold (So	chedule	A, line 7)			2	12,537							
	oss profit. Subtract l					3 4a	3,983	<u>,146.</u>			3,983,146.			
· · · · · · · · · · · · · · · · · · ·	ipital gain net incomi	•	•											
			art II, line 17) (attach Form											
	ipital loss deduction	-												
	come (loss) from par ent income (Scheduk													
	related debt-finance		ne (Schedule F)			7								
			The state of the s	ganizations (Sch.	F)	8								
		rest, annuities, royalties, and rents from controlled organizations (Sch. F)  stment income of a section 501(c)(7), (9), or (17) organization (Schedule G)  9												
	ploited exempt activi			<b>3</b>	,	10								
11 Ad	Ivertişing income (Sc	chedule	J)	•		11								
<b>12</b> Oth	her income (See inst	ructions	s; attach schedule)			12								
	tal. Combine lines 3					13	3,983				3,983,146.			
Part			t Taken Elsewher											
			tions, deductions must		ecte	J WILLS	trie urireiated	Dusilles	s income.)	T	27.704			
_		ers, dire	ectors, and trustees (Sche	Jule (K)	<u> </u>	11/1				14	37,794. 858,423.			
	alaries and wages				- VE	IVE	:U			15	2,720.			
_	epairs and maintena	nce		[2]			သွ			17	2,120.			
	ad debts Iterest (attach schedi	ule\		S MA	Y 1	6 20	19 08(			18				
	axes and licenses	uic,		1 1					•	19	86,376.			
20 Ch	haritable contribution	ns (See	instructions for limitation r	ules)—S <b>TQC</b>	ME	nar I	3T SEE	STAT	EMENT 1	20	0.			
	epreciation (attach F			r				21	11,136.					
	•		Schedule A and elsewhere	on return			[	22a	<u> </u>	22b	11,136.			
<b>23</b> De	epletion									23				
24 Co	ontributions to deferi	red com	pensation plans							24	48,430.			
<b>25</b> En	mployee benefit prog	rams								25	58,843.			
	cess exempt expens	•	•							26				
	cess readership cos	•	•				ann	OM 2 m	EMENTE O	27	2 000 112			
	her deductions (atta		•				SEE	STAT.	EMENT 2	28	3,089,113. 4,192,835.			
	otal deductions. Add			ince daduntion Co	htroof	lina oc	) from line 12			30	-209,689.			
Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13  Net operating loss deduction (limited to the amount on line 30)  SEE STATEMENT											205,005			
			ome before specific deduc		31 fr	m line			<b>_</b>	31	-209,689.			
•										33	1,000.			
33 Un	related business ta	xable ir	\$1,000, but see line 33 insi ncome. Subtract line 33 fro	om line 32. If line 3	33 is a	reater t	han line 32, en	iter the sm	aller of zergar A					
line	e 32								(5h)	34	-209,689.			
		Paperw	ork Reduction Act Notice,	see instructions.						1	Form <b>990-T</b> (2017)			

EXTENDED TO MAY 15, 2019

Form 990-	(2017) UNIVERSITY PHYSICIANS & SURGEONS, INC.	55-0564945	Page 2
Part I	II Tax Computation		
35	Organizations Taxable as Corporations. See instructions for tax computation.		
	Controlled group members (sections 1561 and 1563) check here  See instructions and:	, [	
` a	Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):		
	(1) \$   (2) \$   (3)  \$		
b	Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)		
	(2) Additional 3% tax (not more than \$100,000)		
c	Income tax on the amount on line 34	<b>▶</b> 35c	0.
36	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:	000	<u> </u>
00	Tax rate schedule or Schedule D (Form 1041)	▶ 36	
37	Proxy tax. See instructions	37	<del></del>
30	Alternative minimum tax	38	
			<del></del>
39	Tax on Non-Compliant Facility Income. See instructions		0
	Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies  / Tax and Payments	40	0.
Part I			
	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<del></del>	
	Other credits (see instructions)	<del></del>	
	General business credit. Attach Form 3800	<del> </del> .	
	Credit for prior year minimum tax (attach Form 8801 or 8827)		
	Total credits. Add lines 41a through 41d	4ñe	
	Subtract line 41e from line 40	42	0.
		ach schedule) 43	
	Total tax. Add lines 42 and 43	U8 4	0.
	Payments: A 2016 overpayment credited to 2017		
	2017 estimated tax payments		
	Tax deposited with Form 8868		
	Foreign organizations: Tax paid or withheld at source (see instructions)		
	Backup withholding (see instructions)		
f	Credit for small employer health insurance premiums (Attach Form 8941)		
9 )	Other credits and payments: Form 2439		
Į.	Form 4136 Other Total ▶		
46	Total payments. Add lines 45a through 45g	46	
	Estimated tax penalty (see instructions). Check if Form 2220 is attached 🕨 📖	47	
48	Fax due. If line 46 is less than the total of lines 44 and 47, enter amount owed	2 48	0.
_ 49	Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49	0.
	Inter the amount of line 49 you want: Credited to 2018 estimated tax		
Part V	Statements Regarding Certain Activities and Other Information (see instruction	ons)	
51 /	At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority		Yes No
(	over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file		1 1
f	inCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country		
	ere 🕨		X
52 [	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreig	n trust?	X
1	f YES, see instructions for other forms the organization may have to file.		
53 E	nter the amount of tax-exempt interest received or accrued during the tax year 🕨 \$		
•	Under penalities of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the correct/and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge	pest of my knowledge and belief, it is	true,
Sign	MACH	May the IRS discuss this	return with
lere	2/4 M. 8 CFO	the preparer shown belo	w (see
	Signature of officer Date Title	instructions)? X Ye	s No
	Print/Type preparer's name   Preparer's signature   Date /   Che	eck I if PTIN	
Paid	self	f- employed	
Prepar	or JOHN G. HESS	P00133	
Use Or	Firm's name HESS, STEWART & CAMPBELL, PLLC Firm	<u>m's EIN</u> ► 55-065	7218
	P.O. BOX 10 \$\forall 0 \rangle	<del></del>	
	Firm's address ► HUNTINGTON, WV 25713-1060 Pr	none no. (304) 523	-6464
		Form 99	<b>0-T</b> (2017)

Schedule A - Cost of Goo	ds Sold. Ente	r method of inver	ntory valuation D CO	ST			
1 Inventory at beginning of year		,561,343			6	2,315,	768
2 Purchases	2 13	,292,161	7 Cost of goods sold. S	Subtract line 6			
3 Cost of labor	3		from line 5. Enter her	e and in Part I,			
4a Additional section 263A costs			line 2		7	12,537,	736
(attach schedule)	4a		8 Do the rules of section	n 263A (with respect to		Yes	s No
b Other costs (attach schedule)	4b		property produced or	acquired for resale) apply to			
5 Total. Add lines 1 through 4b		,853,504					X
Schedule C - Rent Income (see instructions)	e (From Real	Property and	d Personal Property	Leased With Real P	roper	ty) 	
1 Description of property							
(1)							
(2)							
(3)							
(4)							
	2. Rent receiv	red or accrued					
(a) From personal property (if the presonal property is more than 50% but not more than 50%.	ore than	of rent for p	nd personal property (if the percent ersonal property exceeds 50% or it t is based on profit or income)	age 3(a) Deductions dire		ected with the income (attach schedule)	) IN
(1)							
(2)		1					
(3)							
(4)							
Total	0.	Total		0.			
(c) Total income. Add totals of column here and on page 1, Part I, line 6, colum	nn (A)			(b) Total deductions Enter here and on page Part I, line 6, column (B)			0.
Schedule E - Unrelated De	ebt-Financed	I Income (see	instructions)				
	•		Gross income from or allocable to debt-	3. Deductions directly to debt-fin		perty	
1. Description of debt-	-financed property		financed property	(a) Straight line depreciation (attach schedule)	İ	(b) Other deductio (attach schedule)	
(1)							
(2)	·						
(3)				·			
(4)							
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of or a debt-final	adjusted basis flocable to need property schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 8)		8 Allocable deduc (column 6 x total of co 3(a) and 3(b))	olumns
(1)	<del>                                     </del>		%				
(2)			%				
(3)			%				
(4)			%				
				Enter here and on page 1, Part I, line 7, column (A)		Enter here and on pag Part I, line 7, column	
Totals			<b>▶</b>	(	o . _		0.
Total dividends-received deductions	ncluded in column	8 _			<b>≥</b>		0.

	•				Exempt	Controlled O	rganizat	tions	,	_		
•	1. Name of controlled organiz	zation	identif	nployer scation nber		nrelated income se instructions)		otal of specified ments made	Inclu	ert of column 4 ded in the cont ization's gross	rolling	6. Deductions directly connected with income in column 5
(1)	<del></del>				<del>                                     </del>	<del></del>						
(2)												
(3)												
(4)												
None	xempt Controlled Organ	nizations						,				
	7. Taxable Income		related incor e instruction		9. Tota	l of specified payr made	nents	10. Part of colur in the controlli gross	mn 9 th ing orga incom	unization's		eductions directly connected income in column 10
(1)												
(2)						·						
(3)	<del></del>				<u> </u>			ļ <u>-</u>				
(4)	· · · · · · · · · · · · · · · · · · ·											
~								Add colum Enter here and line 8, c	on pag	e 1, Part I, (A)		dd columns 6 and 11 nere and on page 1, Part I, line 8, column (B)
Totals Sch	edule G - Investm	ent Incom	ne of a	Section	501(c)	(7) (9) or (	<b>_</b>	rganization		0.]		0
JUII		tructions)	ie oi a	Section	1 30 1 (0)	( <i>r y</i> , ( <i>9 y</i> , Oi (	17,0	gamzation	l			
	1, Des	cription of Incom	е		2. Amount of income			3. Deduction directly connect (attach schedu	cted	4. Set-a	sides chedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)	· · · · · · · · · · · · · · · · · · ·						Ĭ					
(2)												
(3)								-				
(4)											_	
						Enter here and o Part I, line 9, cold						Enter here and on page Part I, line 9, column (B)
												, , , , , , , , , , , , , , , , , , , ,
<u> </u>						<u> </u>	0.					0
Scho	edule I - Exploited (see instr	•	Activity	Incom	e, Othe	r Than Adv	/ertisi	ng Income				
	Description of exploited activity	2. Gro unrelated by income to trade or bu	usiness rom	3. Exp directly of with pro of unre business	onnected duction elated	4. Net income (loss) from unrelated trade or business (column 2) minus column 3) If a gain, compute cols 5 through 7		5. Gross incorfrom activity the is not unrelate business incor	nat ed	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 a page 1, P line 10, co	art I, I (A)	Enter here page 1, line 10, c	Part I, col (B)							Enter here and on page 1, Part II, line 26
<u>Cala</u>	<b>▶</b>	<u> </u>	0.		<u> </u>	<u> </u>						0.
Part	edule J - Advertisi					solidated l	Basis					
			2 Gross	3	. Direct	4. Advertis		5. Circulatio	ın T	6. Readers	ship	7. Excess readership costs (column 6 minus
	Name of periodical advertising income activities			tising costs	col 3) If a gair cols 5 thro	, compute			costs	·	column 5, but not more than column 4)	
(1)												
(2)												
(3)												
(4)												
	earns to Dort II line (5))		0		0							0.
otais (	carry to Part II, line (5))			•	U	• [		<del></del>				Form <b>990-T</b> (2017)
												- \

# Form 990-T (2017) UNIVERSITY PHYSICIANS & SURGEONS, INC. 55-05649 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	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)					<u></u>		
(4)			,				
Totals from Part I	<b>P</b>	0.	0.		<u> </u>		0
		Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27
Totals, Part II (lines 1-5)	•	0.	0.				0

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

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

Form 990-T (2017)

FORM 990-T	CONTRIBUTIONS	STATEMENT			
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT			
CASH ONLY	N/A	1,607.			
TOTAL TO FORM 990-T, PAGE 1, I	1,607				
FORM 990-T	OTHER DEDUCTIONS	STATEMENT 2			
DESCRIPTION	,	AMOUNT			
PURCHASED SERVICES OFFICE EXPENSE INSURANCE PROFESSIONAL FEES TELEPHONE AND UTILITIES ADVERTISING TRAINING AND DEVELOPMENT RENT TRAVEL MISCELLANEOUS		2,986,882. 17,993. 32,678. 7,944. 11,654. 10,649. 8,219. 2,701. 5,621. 4,772.			
TOTAL TO FORM 990-T, PAGE 1, L	INE 28	3,089,113.			

FORM 990-T	CONTRIBUTIONS S	UMMARY		STATEMENT	3
QUALIFIED	CONTRIBUTIONS SUBJECT TO 100% L	IMIT			
FOR TAX	OF PRIOR YEARS UNUSED CONTRIBUT YEAR 2012 YEAR 2013	IONS			
FOR TAX	YEAR 2014 1 YEAR 2015	,169 974 ,123			
TOTAL CARE	RYOVER RENT YEAR 10% CONTRIBUTIONS		4,266 1,607		
	RIBUTIONS AVAILABLE ICOME LIMITATION AS ADJUSTED		5,873		
EXCESS 100	CONTRIBUTIONS CONTRIBUTIONS CONTRIBUTIONS		5,873 0 5,873		
ALLOWABLE	CONTRIBUTIONS DEDUCTION	-			0
TOTAL CONT	RIBUTION DEDUCTION				0

)

FORM 990-T	NET	OPERATING LOSS	DEDUCTION	STATEMENT 4
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/15 06/30/16	147,579. 619,834.	0.	147,579. 619,834.	147,579. 619,834.
06/30/17	485,222.	0.	485,222.	485,222.
NOL CARRYOV	VER AVAILABLE THIS	YEAR	1,252,635.	1,252,635.

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

# **Depreciation and Amortization** (Including Information on Listed Property)

► Attach to your tax return.

OMB No 1545-0172

Attachment Sequence No 179 ► Go to www.irs.gov/Form4562 for instructions and the latest information. Identifying number Business or activity to which this form relates

990

UN:	IVERSITY PHYSICIANS							AGE 10			55-0564945
Pa	rt   Election To Expense Certain Prope	ty Under Section	179 Note: If ye	ou have any	listed	proper	ty, c	omplete Par	t V be	fore	
1 1	Maxımum amount (see instructions)								L	1	510,000.
2 7	otal cost of section 179 property plac	ed in service (see	e instructions	) .					_	2	_
3 7	Threshold cost of section 179 property	before reduction	n in limitation							3	2,030,000.
<b>4</b> F	Reduction in limitation. Subtract line 3 t	from line 2. If zer	o or less, ent	er -0-     .					L	4	
<b>5</b> c	ollar limitation for tax year Subtract line 4 from line	1 If zero or less, ente	r -0- If marned fi	ing separately, s	ee instru	ictions				5	
6	(a) Description of pro	perty		(b) Cost (bus	iness us	e only)		(c) Elected	cost		
							<u> </u>				
											_[
		·		<u>.</u>			1_	_			
	usted property. Enter the amount from	lino 20				7				—	-
	otal elected cost of section 179 prope		e in column (i	 a) lines 6 and	4 7	<u></u>			T	8	
	entative deduction. Enter the smaller	-	-	oj, iii les o ario				•	·  -	9	
_	Carryover of disallowed deduction from			62		•	•		 	10	<u> </u>
_	Jusiness income limitation. Enter the si	-			 2001 Or	 Ime 5	•	••	  -	11	
	section 179 expense deduction. Add lin		•		•	III IC J		•	H	12	
	Carryover of disallowed deduction to 20					13	Т			12	
	: Don't use Part II or Part III below for I					13					
Par	·	<u> </u>			le liste	ed prop	perty	·.)			
14 S	pecial depreciation allowance for qual								T		
	ne tax year			- FF <b>3</b> , F				<b>3</b>		14	
	roperty subject to section 168(f)(1) ele	ction		• • •				•	·	15	
	other depreciation (including ACRS)		•		•		•	• •		16	1,901,277.
	t III MACRS Depreciation (Don't	nclude listed pro	perty.) (See i	nstructions)							
				ction A							
17 N	IACRS deductions for assets placed in	service in tax ve	ears beginnin	a before 201	7					17	
	you are electing to group any assets placed in servi	-	-	-		· · · · · · · · · · · · · · · · · · ·	re	▶□	7 F		<u> </u>
	Section B - Assets							al Deprecia	tion S	Syst	em
	(a) Classification of property	(b) Month and year placed in service	(business/in	depreciation vestment use instructions)	(d)	Recover period	ry	(e) Convention	(f) Met	hod	(g) Depreciation deduction
19a	3-year property										
b	5-year property	[									
c	7-year property	1									
d	10-year property	1									
e	15-year property									ī	
f	20-year property				1						
<del>_</del>	25-year property			• •	2	25 yrs.			S/I		
		/			27	7.5 yrs.	.	ММ	S/L	$\Box$	
h	Residential rental property	/				7.5 yrs.		ММ	S/L		- · · -
		/				9 yrs.		ММ	S/L		
i	Nonresidential real property	/						ММ	S/L	_	
	Section C - Assets Pl	aced in Service	During 2017	Tax Year U	sing ti	ne Alte	ernat	tive Depreci	ation	Sys	tem
20a	Class life								S/L		
<u></u>	12-year	İ			1	2 yrs.			S/L	$\overline{}$	
	40-year	/				0 yrs.		ММ	S/L		
Part											<del></del>
	sted property. Enter amount from line	28								21	
	otal. Add amounts from line 12, lines 14		es 19 and 20	in column (a	), and	lıne 21		• •		$\neg$	
	iter here and on the appropriate lines of							<u> </u>		22	1,901,277.
	r assets shown above and placed in s										
	ortion of the basis attributable to section					23					

Form 45	62 (2017)	UNIVE	RSITY	PH	YSIC:	<u> CANS</u>	<u>&amp;</u> S	<u>URGE</u>	ONS,	INC.	·	<u> </u>	<u>-056</u>	<u>4945</u>	Page
Part \	Listed Proper	ty (Include autom	obiles, ce	rtain o	ther vehi	cles, ce	rtain air	craft, ce	ertain com	puters,	and pro	operty (	ised for e	ntertainn	nent,
	Note: For any	vehicle for which							ucting leas	se expe	nse, co	mplete	only 24a,	24b, col	lumns
		of Section A, all o - Depreciation an							tions for l	mits for	D2000	agor au	tomobiles		
04 - Do	you have evidence to								24b lf "Y						
24a 00		(b)	(c)	III USE C		<del>-                                    </del>	Yes L (e)		(f)	T	(g)	ierice w		Yes {	(i) No
Τv	(a) rpe of property	Date	Business/		(d) Cost or		asıs for dep	reciation	Recovery		ethod/	De	(h) preciation		ected
	t vehicles first)		nvestment : percentag	el d	ther basis	s lo	nsiness/in/ no esu		period		vention		eduction	,	ion 179 cost
25 Sper	cial depreciation all	<del></del>			v placed	in serv	ice durir	a the t	ax vear ar					+	7031
	d more than 50% in	•	•		., p.a.c.						25	;			
	erty used more tha			ess use	<del>-</del> ):		·		<u> </u>	<u>····</u>			<del></del>		
			%	ó											
			%	6										Ī	
			%	6			<u></u>								
<b>27</b> Prop	erty used 50% or le	ess in a qualified b	usiness (	use:						·—		,			
			%	<u> </u>					<u> </u>	S/L·				1	
		<del> </del>	%	_						S/L·				_	
		<u> </u>	%	·						S/L -		_		4	
	amounts in column	• •	-				I, page 1	١			28	B		<u> </u>	
29 Add	amounts in column	(i), line 26 Enter l				_	•		<del></del>				29		
			_		B - Infor										
•	e this section for ve	-									•	-	•		s
to your e	mployees, first ans	wer the questions	in Sectio	n C to	see ir yo	u meet	an exce	ption to	completii	ng this s	ection	tor thos	se venicie	S.	
					·	Τ 7	(b)	Т-	(c)		۹)	$\overline{}$	(0)	T ,	
30 Total	business/investment i	miles driven during t	he		( <b>a)</b> hicle	1	(b) Vehicle V		(c) (d) ehicle Vehicle			] <sub>v</sub>	(e) ehicle	(f) Vehicle	
	don't include commut	•		¥0	INCIC		THOIC	<del>  '</del>	<u> </u>		11010	† *	CITICIC	1	IICIG
	commuting miles of		ear			<del> </del>		<del> </del>				<del> </del>		<del>                                     </del>	
	other personal (no		1 1			<u>-</u>		<del>                                     </del>				†			
drive	*	g,g													
	miles driven during	the year.													
Add I	lines 30 through 32	•	ļ			:		l							
<b>34</b> Was	the vehicle availabl	e for personal use	. [	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
durın	g off-duty hours?	•													
35 Was	the vehicle used pr	ımarıly by a more						}							
than	5% owner or relate	d person?	L				ļ		<u> </u>			↓	ļ		
<b>36</b> Is and	other vehicle availal	ole for personal	-				1		1					}	
use?		· · · · · · · · · · · · · · · · · ·					L	L				Щ.			
		Section C - Que			-										
	nese questions to d	etermine if you mi	eet an exc	ception	to com	oleting S	Section I	B for ve	hicles use	ed by en	nployee	s who	aren't mo	re than 5	5%
	r related persons										<b></b>			<del></del>	T
· ·	ou maintain a writtei	n policy statement	tnat proi	nibits a	ııı person	iai use c	or venicie	es, incit	laing com	muting,	by you	ır		Yes	No
•	oyees? ou maintain a writter		that proj	albite n	 oreonal i	uso of v	ohiolee	evcent	commutu	na hvv	our.			-	<del>                                     </del>
•	oyees? See the inst	•					-	•			Jui				
-	ou treat all use of ve			-		10 <del>0</del> 13, u	nectors,	01 170	0, 111016 0	WITCIS	• •	•			<del>                                     </del>
-	u provide more tha		-			nformat	ion from	vour er	molovees	 about	•		•		
	se of the vehicles, a			-				you. o.	···picycoc	about					
	u meet the requirer					nonstra	tion use	?	•			• •	•		
	If your answer to 3	=							 /ered vehi	cles	• •	•			
Part VI		<u> </u>													
	(a)			b)		(c)			(d)		(e)			(f)	
	Description of c	costs		ortization Jins		Amortizab amount	1 <del>0</del>		Code section	م	Amortiza erlod or per			this year	
2 Amort	ization of costs tha	t begins during yo	ur 2017 t	ax yea	r.										
												, <u> </u>			
3 Amort	ization of costs tha	t began before yo	ur 2017 ta	ax year	-							43			
4 Total	Add amounts in co	lumn (f). See the i	nstruction	ns for v	vhere to	report						44			

UNIVERSITY PHYSICIANS & SURGEONS, INC. 55-0564945 Page 2

**Depreciation and Amortization** 

(Including Information on Listed Property)

OMB No 1545-0172

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Attach to your tax return. ► Go to www.irs.gov/Form4562 for instructions and the latest information.

Business or activity to which this form relates

Sequence No 179 Identifying number

UNIVERSITY PHYSICIANS & SURGEONS, INC. FORM 990-T PAGE 55-056<u>4945</u> Part | Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 510,000. 1 Maximum amount (see instructions) . . . . . 2 2 Total cost of section 179 property placed in service (see instructions) . .... 2,030,000 3 3 Threshold cost of section 179 property before reduction in limitation . 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filling separately, see instructions (a) Description of property (b) Cost (business use only) (c) Elected cost 6 7 Listed property. Enter the amount from line 29 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 8 9 9 Tentative deduction. Enter the smaller of line 5 or line 8 10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 13 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. | Part II | Special Depreciation Allowance and Other Depreciation (Don't include listed property) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 14 15 Property subject to section 168(f)(1) election 15 9.954 16 Other depreciation (including ACRS) Part III | MACRS Depreciation (Don't include listed property) (See instructions) 17 17 MACRS deductions for assets placed in service in tax years beginning before 2017 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System (c) Basis for depreciation (b) Month and (d) Recovery (e) Convention (f) Method (a) Classification of property (a) Depreciation deduction 3-year property 19a 15,716. 5.0 YRS MM 200DB 1,182 5-year property b 7-year property d 10-year property 15-year property 20-year property S/L 25 yrs. 25-year property q S/L 27.5 yrs. MM Residential rental property h 27.5 yrs. MM S/L MM S/L 39 vrs Nonresidential real property MM S/L Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System S/I Class life 20a 12 yrs. S/L 12-year b 40 yrs. MM S/L 40-year Part IV | Summary (See instructions.) 21 Listed property. Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. 11,136. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. 22 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

	orm 4562 (2017)		VERSIT							INC			<u>-0564</u>		
F	Part V Listed Proper recreation, or	amusement)	•								-	•			
	Note: For any (a) through (c)	vehicle for work of Section A	hich you are , all of Sectio	using th n B, and	ne standa d Section	rd mile C if a	eage rate pplicable	e or ded: ).	ucting lea	se expe	nse, cor	npiete o	nly 24a,	24b, col	umns
		- Depreciation							tions for I	ımıts for	passen	ger auto	mobiles.	)	
24	a Do you have evidence to	support the bu	sıness/investn	nent use	claimed?		Yes [	No	24b lf "Y	es," is	he evid	ence wri	tten?	Yes	No
	(a)	(b)	(c)		(d)		(€		(f)		(g)		(h)		(i)
	Type of property	Date placed in	Business investmer	st l	Cost or		Basis for de (business/ii		Recovery		ethod/		reciation		ected on 179
	(list vehicles first)	service	use percent		other basis	s	use c		period	Con	vention	aec	duction		ost
25	Special depreciation all	lowance for q	ualified listed	proper	ty placed	ın sei	vice dur	ng the t	ax year ar	nd					
	used more than 50% in	a qualified b	usiness use								. 25				
26	Property used more that	an 50% in a q	ualified busii	ness us	e:		-								
				%											
				%											
				%						1					
27	Property used 50% or l	ess in a quali	fied business	s use:											
				%						S/L·					
				%						S/L -					
				%						S/L -				1	
28	Add amounts in column	n (h), lines 25	through 27. I	Enter he	re and or	n line 2	21, page	1			28			1	
	Add amounts in column	• •	_										. 29		
				Section	B - Infor	matio					•		•		
Co	mplete this section for ve	ehicles used b	oy a sole pro	prietor,	partner, c	or othe	r "more i	than 5%	owner," o	or relate	d perso	n If you	provided	i vehicle	s
	your employees, first ans														
-		·			•					•					
	· · · · · · · · · · · · · · · · · · ·				(a)		(b) (c)			(	<b>d</b> )		(e)	(1	f)
30	Total business/investment	iring the		hicle	V	Vehicle Vehicle			Vehicle			Vehicle \		iicle	
	year (don't include commu	_													
31	Total commuting miles		the year												
	Total other personal (no	_					•								
	driven			1		1						1			
33	Total miles driven during	the year.													
	Add lines 30 through 32														
34	Was the vehicle available	le for persona	ıl use	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	during off-duty hours?	•													
35	Was the vehicle used pi	rımarıly by a n	nore												
	than 5% owner or relate						İ	1 '							
36	Is another vehicle availa	•	nal .												
	use?						1				•				
		Section C -	Questions 1	for Emp	lovers W	ho Pr	ovide Ve	hicles f	or Use by	Their E	Emplove	ees			
Ans	swer these questions to o												r <b>en't</b> moi	e than 5	5%
	ners or related persons.	•		•	•					•					
37	Do you maintain a writte	n policy state	ment that pr	ohibits a	all person	al use	of vehic	ies, ınclı	uding com	muting	by you	r		Yes	No
	employees?	, ,	•		•				•						
38	Do you maintain a writte	n policy state	ment that pr	ohibits i	oersonal t	use of	vehicles	, except	commuti	ng, by y	our				
	employees? See the inst		•												
	Do you treat all use of ve			-				•			•		••		
	Do you provide more that	•				nforma	ation fror	n your e	mployees	about	•	•			
	the use of the vehicles, a		•		•				, , , , , , , , , , , , , , , , , , , ,					1	l
	Do you meet the require				•	nonstr	ation use	∍?	•	•					
	Note: If your answer to 3								vered veh	cles.	•		•		
_	art VI Amortization	. , _ 5, 56, 70	,	-,											
	(a)		,	(b)	<del>                                     </del>	(c)			(d)		(e)			(f)	
	Description of	costs		amorbzabon begins	,	Amortiza amour			Code section		Amortizati eriod or perc			ortization this year	
12	Amortization of costs that	at begins duri			\ ar										
		505 541	3,-5. 25.7		Ϊ							$\overline{}$			
				• • • •	<del>                                     </del>		-	+		-  -					

43

43 Amortization of costs that began before your 2017 tax year

44 Total. Add amounts in column (f). See the instructions for where to report