

EXTENDED TO NOVEMBER 16, 2020

Form 990-T

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

OMB No 1545-0047

2019

For calendar year 2019 or other tax year beginning 1/1/20 and ending 12/31/20

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

Form header section A-G containing organization name (BENEFIS HOSPITALS, INC.), address (1101 26TH STREET SOUTH, GREAT FALLS, MT 59405), and exemption type (501(c) corporation).

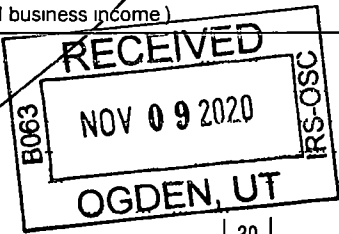
Section H: Enter the number of the organization's unrelated trades or businesses (2) and describe the first (SKIN CARE, HAIR CARE & OTHER SPA SERVICES).

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

Section J: The books are in care of (FORREST EHLINGER) Telephone number (406-455-5479)

Table for Part I: Unrelated Trade or Business Income. Columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts (848,194), Cost of goods sold (378,850), and Total (469,344).

Table for Part II: Deductions Not Taken Elsewhere. Rows include Compensation of officers (285,844), Depreciation (45,852), and Total deductions (505,623). Unrelated business taxable income is -36,279.



SCANNED SEP 16 2021

SEE STATEMENT 1

Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, Amount. Includes lines 32-39 for unrelated business taxable income.

Part IV Tax Computation

Table with 3 columns: Line number, Description, Amount. Includes lines 40-45 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, Amount. Includes lines 46a-56 for tax and payments.

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

Table with 3 columns: Question number, Question text, Yes/No columns. Includes questions 57-59 regarding foreign activities and tax-exempt interest.

Sign Here

Signature of officer: Wendy Campos, Date: 11.3.2020, Title: CHIEF MEDICAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name: WENDY CAMPOS, Preparer's signature: WENDY CAMPOS, Date: 11/02/20, Check self-employed: No, PTIN: P00448102, Firm's name: MOSS ADAMS LLP, Firm's address: 805 SW BROADWAY, SUITE 1200, PORTLAND, OR 97205, Firm's EIN: 91-0189318, Phone no.: 503-242-1447

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **COST**

1	Inventory at beginning of year	1	64,533.	6	Inventory at end of year	6	48,167.
2	Purchases	2	362,484.	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	378,850.
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a	Additional section 263A costs (attach schedule)	4a					
4b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5	427,017.				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.

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.	0.

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 8, 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.
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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)	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			0.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
OFFICE EXPENSE		11,581.
PROFESSIONAL FEES		60,659.
PURCHASED SERVICES		18,798.
MEDICAL SUPPLIES		7,298.
ACCOUNTING SERVICES		1,575.
TOTAL TO FORM 990-T, PAGE 1, LINE 27		99,911.

FORM 990-T	NET OPERATING LOSS DEDUCTION			STATEMENT 2
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/99	1,886,189.	1,497,013.	389,176.	389,176.
12/31/00	248,496.	0.	248,496.	248,496.
12/31/01	245,090.	0.	245,090.	245,090.
12/31/12	115,999.	0.	115,999.	115,999.
12/31/13	112,597.	0.	112,597.	112,597.
12/31/14	47,974.	0.	47,974.	47,974.
12/31/15	460,444.	0.	460,444.	460,444.
12/31/17	352,033.	0.	352,033.	352,033.
NOL CARRYOVER AVAILABLE THIS YEAR			1,971,809.	1,971,809.

**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 **BENEFIS HOSPITALS, INC.** Employer identification number **81-0232122**

Unrelated Business Activity Code (see instructions) ▶ **621400**

Describe the unrelated trade or business ▶ **PLASTIC SURGERY**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	1,528,999.			
b Less returns and allowances	643,304.			
c Balance ▶		1c 885,695.		
2 Cost of goods sold (Schedule A, line 7)		2 77,081.		
3 Gross profit Subtract line 2 from line 1c		3 808,614.		808,614.
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		13 808,614.		808,614.

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	197,703.
16 Repairs and maintenance		16	
17 Bad debts		17	33,242.
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	25.
20 Depreciation (attach Form 4562)	30,964.	20	
21 Less depreciation claimed on Schedule A and elsewhere on return		21a	
22 Depletion		21b	30,964.
23 Contributions to deferred compensation plans		22	
24 Employee benefit programs		23	
25 Excess exempt expenses (Schedule I)		24	33,899.
26 Excess readership costs (Schedule J)		25	
27 Other deductions (attach schedule)	SEE STATEMENT 3	26	
28 Total deductions. Add lines 14 through 27		27	711,475.
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		28	1,007,308.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		29	-198,694.
31 Unrelated business taxable income Subtract line 30 from line 29		30	0.
	STMT 4	31	-198,694.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

FORM 990-T (M)	OTHER DEDUCTIONS	STATEMENT 3
DESCRIPTION		AMOUNT
OFFICE EXPENSE		7,233.
PROFESSIONAL FEES		665,456.
PURCHASED SERVICES		14,425.
MEDICAL SUPPLIES		22,786.
ACCOUNTING SERVICES		1,575.
TOTAL TO SCHEDULE M, PART II, LINE 27		711,475.

SCHEDULE M	NET OPERATING LOSS DEDUCTION			STATEMENT 4
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	123,220.		123,220.	123,220.
NOL CARRYOVER AVAILABLE THIS YEAR			123,220.	123,220.

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	77,081.	7	Cost of goods sold Subtract line 6 from line 5 Enter here and in Part I, line 2	7	77,081.				
3	Cost of labor	3				<table border="1"> <tr> <th>Yes</th> <th>No</th> </tr> <tr> <td></td> <td>X</td> </tr> </table>		Yes	No		X
Yes	No										
	X										
4a	Additional section 263A costs (attach schedule)	4a									
b	Other costs (attach schedule)	4b									
5	Total. Add lines 1 through 4b	5	77,081.								

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

1. Description of property			2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)	(2)	(3)	(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) ▶ 0.	Enter here and on page 1, Part I, line 7, column (B) ▶ 0.
Total dividends-received deductions included in column 8 ▶			0.	

Depreciation and Amortization
(Including Information on Listed Property) 990-T

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Benefis Hospitals, Inc.

FORM 990-T PAGE 1

81-0232122

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1,020,000.
2	Total cost of section 179 property placed in service (see instructions)	
3	Threshold cost of section 179 property before reduction in limitation	2,550,000.
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 filing separately, see instructions	
6	(a) Description of property	(b) Cost (business use only)
7	Listed property Enter the amount from line 29	7
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	
9	Tentative deduction Enter the smaller of line 5 or line 8	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	
13	Carryover of disallowed deduction to 2020 Add lines 9 and 10, less line 12	

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	
15	Property subject to section 168(f)(1) election	
16	Other depreciation (including ACRS)	

Part III MACRS Depreciation (Don't include listed property See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	45,852.
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	<input type="checkbox"/>

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs		S/L	
h	Residential rental property	/	27 5 yrs	MM	S/L	
		/	27 5 yrs.	MM	S/L	
i	Nonresidential real property	/	39 yrs	MM	S/L	
		/		MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	30-year	/	30 yrs.	MM	S/L	
d	40-year	/	40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr	45,852.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25		
26 Property used more than 50% in a qualified business use									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.			
39 Do you treat all use of vehicles by employees as personal use?			
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?			
41 Do you meet the requirements concerning qualified automobile demonstration use?			

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year					
43 Amortization of costs that began before your 2019 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44