



990-T

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

OMB No 1545-0687

For calendar year 2018 or other tax year beginning 2018, and ending 10/17/20

2018

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

Form 990-T header section including: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets at end of year, D Employer identification number, E Unrelated business activity code, F Group exemption number, G Check organization type.

Form 990-T section H: Enter the number of the organization's unrelated trades or businesses. Section I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Section J: The books are in care of.

Table with 3 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, 5 Income (loss) from a partnership or an S corporation, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents from a controlled organization, 9 Investment income of a section 501(c)(7), (9), or (17) organization, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total. Includes a RECEIVED stamp dated JUL 22 2020.

Table with 3 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees, 15 Salaries and wages, 16 Repairs and maintenance, 17 Bad debts, 18 Interest (attach schedule), 19 Taxes and licenses, 20 Charitable contributions, 21 Depreciation, 22 Less depreciation claimed on Schedule A and elsewhere on return, 23 Depletion, 24 Contributions to deferred compensation plans, 25 Employee benefit programs, 26 Excess exempt expenses, 27 Excess readership costs, 28 Other deductions, 29 Total deductions, 30 Unrelated business taxable income before net operating loss deduction, 31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018, 32 Unrelated business taxable income.

SCANNED OCT 5 2020 Received in 11/14/2020

341

914

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**Part III Total Unrelated Business Taxable Income**

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).	33	256,546.
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions).	35	
36	Total of unrelated business taxable income before specific deduction Subtract line 35 from the sum of lines 33 and 34.	36	256,546.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36.	38	255,546.

**Part IV Tax Computation**

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21).	39	53,665.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only).	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	53,665.

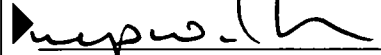
**Part V Tax and Payments**

45a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116).	45a	
b	Other credits (see instructions).	45b	
c	General business credit. Attach Form 3800 (see instructions).	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827).	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	53,665.
47	Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule).	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	53,665.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2.	49	
50a	Payments. A 2017 overpayment credited to 2018	50a	184,692.
b	2018 estimated tax payments	50b	190,000.
c	Tax deposited with Form 8868.	50c	200,000.
d	Foreign organizations. Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g	
51	Total payments. Add lines 50a through 50g	51	574,692.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached.	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	521,027.
55	Enter the amount of line 54 you want. Credited to 2019 estimated tax 478,740. Refunded	55	42,287.

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

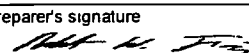
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  **7/9/2020** **CHIEF TAX OFFICER**  
Signature of officer Date Title

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

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
ROBERT W FRIZ		06/23/2020		P00438748
Firm's name	Firm's EIN	Firm's address		
PRICewaterhouseCOOPERS LLP	13-4008324	2001 MARKET ST, SUITE 1800, PHILADELPHIA, PA 19103		
Firm's address	Phone no			
	267-330-3000			

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

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2	24,121.	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.	7	24,121.
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	24,121.				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	Total	
(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).

**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)
Total dividends-received deductions included in column 8				

**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)
<b>Totals</b> . . . . . ▶				

**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)
<b>Totals</b> . . . . . ▶				

**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 26
<b>Totals</b> . . . . . ▶						

**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)						
<b>Totals (carry to Part II, line (5))</b> . . . ▶						

**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)						
<b>Totals from Part I</b> . . . . . ▶					*	
	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
<b>Totals, Part II (lines 1-5)</b> . . . . . ▶						

**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)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . . ▶			

**KAISER FOUNDATION HEALTH PLAN OF COLORADO**  
**FEIN 84-0591617**

**FORM 990-T**  
**AMENDED RETURN STATEMENT**  
**FOR THE TAX YEAR ENDED DECEMBER 31, 2018**

KAISER FOUNDATION HEALTH PLAN OF COLORADO ("TAXPAYER") IS FILING AN AMENDED FORM 990-T FOR THE TAX YEAR ENDED DECEMBER 31, 2018 PURSUANT TO THE RETROACTIVE REPEAL OF INTERNAL REVENUE CODE SECTION 512(A)(7) AS A RESULT, TAXPAYER IS FILING AN AMENDED RETURN IN ORDER TO REMOVE THE AMOUNTS PREVIOUSLY REPORTED AS UNRELATED BUSINESS INCOME FROM THE PROVISION OF QUALIFIED TRANSPORTATION FRINGES.

PURSUANT TO SUCH REPEAL, TAXPAYER HAS REDUCED FORM 990-T, PART III, LINE 34 TO \$0, REDUCING THE TAXABLE INCOME AND TAX DUE WHICH WAS PREVIOUSLY REPORTED ON PART III, LINE 44 OF THE TAXPAYER'S ORIGINALLY FILED RETURN. A REFUND IN THE AMOUNT OF \$42,287 IS RESPECTFULLY REQUESTED ON PART V, LINE 55 OF THE ATTACHED AMENDED 2018 FORM 990-T

THE CHANGES ARE BROKEN OUT AS FOLLOWS:

<b>Form 990-T Breakout</b>			
<b>Comparison of Originally Filed to Amended Returns</b>			
	<b>Form 990-T Originally Filed</b>	<b>Form 990-T Amended Return</b>	<b>Difference</b>
<b>Part I - Unrelated Trade or Business Income</b>			
Line 1a - Gross receipts or sales	505,152	505,152	-
Line 1c - Balance	505,152	505,152	-
Line 2 - Cost of goods sold	24,121	24,121	-
Line 3 - Gross profit	481,031	481,031	-
<b>Line 13 - Total</b>	<b>481,031</b>	<b>481,031</b>	<b>-</b>
<b>Part II - Deductions Not Taken Elsewhere</b>			
Line 15 - Salaries and Wages	71,736	71,736	-
Line 19 - Taxes and licenses	62,142	62,142	-
Line 20 - Charitable contributions	27,168	27,168	-
Line 25 - Employee benefit programs	38,445	38,445	-
Line 28 - Other deductions	37,030	37,030	-
Line 29 - Total deductions	236,521	236,521	-
Line 30 - Unrelated business taxable income before net operating loss deduction	244,510	244,510	-
<b>Line 32 - Unrelated business taxable income</b>	<b>244,510</b>	<b>244,510</b>	<b>-</b>
<b>Part III - Total Unrelated Business Taxable Income</b>			
Line 33 - Total unrelated business taxable income from all unrelated trades or businesses	234,172	256,546	(22,374) *
Line 34 - Amounts paid for disallowed fringes	223,471	-	(223,471) *
Line 36 - Total of unrelated business taxable income before specific deduction	457,913	256,546	(201,367) *
Line 37 - Specific deduction	1,000	1,000	- *
<b>Line 38 - Unrelated business taxable income</b>	<b>456,913</b>	<b>255,546</b>	<b>(201,367) *</b>
<b>Part IV - Tax Computation</b>			
Line 39 - Organizations taxable as corporations	95,952	53,665	(42,287) *
<b>Line 44 - Total</b>	<b>95,952</b>	<b>53,665</b>	<b>(42,287) *</b>

**Part V - Tax and Payments**

Line 46 - Subtract total credits from Line 44	95,952	53,665	(42,287) *
Line 48 - Total tax	95,952	53,665	(42,287) *
Line 50a - 2017 overpayment credited to 2018	184,692	184,692	-
Line 50b - 2018 estimated tax payments	190,000	190,000	-
Line 50c - Tax deposited with Form 8868	200,000	200,000	-
Line 51 - Total Payments	574,692	574,692	-
Line 54 - Overpayment	478,740	521,027	42,287 *
<b>Line 55 - Credited to 2019</b>	478,740	478,740	- *
<b>Line 55 - Refund</b>	-	42,287	42,287 *

\* The difference is due to the retroactive repeal of IRC section 512(a)(7).

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No 1545-0687

**2018**

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_.

▶ Go to [www.irs.gov/Form990T](http://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

Name of organization: KAISER FOUNDATION HEALTH PLAN OF COLORADO  
Employer identification number: 84-0591617

Unrelated business activity code (see instructions) ▶ 621400

Describe the unrelated trade or business ▶ NON MEMBER MEDICAL SERVICES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 194,359.			
b	Less returns and allowances	1c		
2	Cost of goods sold (Schedule A, line 7) . . . . . ATCH. 3	2		
3	Gross profit Subtract line 2 from line 1c . . . . .	3		141,095.
4a	Capital gain net income (attach Schedule D) . . . . .	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) . .	4b		
c	Capital loss deduction for trusts . . . . .	4c		
5	Income (loss) from a partnership or an S corporation (attach statement) . . . . .	5		
6	Rent income (Schedule C) . . . . .	6		
7	Unrelated debt-financed income (Schedule E) . . . . .	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F) . . . . .	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) . . . . .	9		
10	Exploited exempt activity income (Schedule I) . . . . .	10		
11	Advertising income (Schedule J) . . . . .	11		
12	Other income (See instructions, attach schedule) . . . . .	12		
13	<b>Total.</b> Combine lines 3 through 12 . . . . .	13	141,095.	141,095.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions ) (Except for contributions, deductions must be directly connected with the unrelated business income )

14	Compensation of officers, directors, and trustees (Schedule K) . . . . .	14		
15	Salaries and wages . . . . .	15		84,985.
16	Repairs and maintenance . . . . .	16		
17	Bad debts . . . . .	17		
18	Interest (attach schedule) (see instructions) . . . . .	18		
19	Taxes and licenses . . . . .	19		892.
20	Charitable contributions (See instructions for limitation rules) . . . . .	20		1,337.
21	Depreciation (attach Form 4562) . . . . .	21		
22	Less depreciation claimed on Schedule A and elsewhere on return . . . . .	22a		
23	Depletion . . . . .	23		
24	Contributions to deferred compensation plans . . . . .	24		
25	Employee benefit programs . . . . .	25		6,966.
26	Excess exempt expenses (Schedule I) . . . . .	26		
27	Excess readership costs (Schedule J) . . . . .	27		
28	Other deductions (attach schedule) . . . . . ATCH. 4	28		34,879.
29	<b>Total deductions.</b> Add lines 14 through 28 . . . . .	29		129,059.
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30		12,036.
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) . . . . .	31		
32	<b>Unrelated business taxable income</b> Subtract line 31 from line 30 . . . . .	32		12,036.

For Paperwork Reduction Act Notice, see instructions

Schedule M (Form 990-T) 2018



KAISER FOUNDATION HEALTH PLAN OF COLORADO

84-0591617

ATTACHMENT 1

NAME AND FEIN OF PARENT CORPORATION

KAISER FOUNDATION HEALTH PLAN, INC. 94-1340523

ATTACHMENT 2

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

NETWORK CHARGES	26,163.
OTHER EXPENSES	10,867.

PART II - LINE 28 - OTHER DEDUCTIONS	<u>37,030.</u>
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NON-COVERED SERVICES

SCHEDULE M LINE 2: SCHEDULE A COST OF GOODS SOLD

1	INVENTORY AT BEGINNING OF YEAR ...		
2	PURCHASES .....	53,264.	
3	COST OF LABOR .....		
4A	ADDITIONAL SECTION 263A COSTS ....		
	B OTHER COSTS .....		
5	TOTAL. ADD LINES 1 THROUGH 4B ....	53,264.	
6	INVENTORY AT END OF YEAR .....		
7	COST OF GOODS SOLD.		
	(SUBTRACT LINE 6 FROM LINE 5) .....		<u>53,264.</u>
8	DO THE RULES OF SECTION 263A (WITH RESPECT TO PROPERTY PRODUCED OR ACQUIRED FOR RESALE) APPLY TO THE ORGANIZATION?		YES    NO X

SCHEDULE M - PART II LINE 28 TOTAL OTHER DEDUCTIONS

OTHER EXPENSES	803.
ALLOCATED ADMINISTRATION COSTS	9,438.
MATERIAL & SUPPLIES	2,335.
ALLOCATED REGIONAL ADMIN EXP	8,073.
COST REALLOCATIONS/RECHARGES	316.
OUTSIDE SERVICE	13,914.

PART II - LINE 28 - OTHER DEDUCTIONS 34,879.

KAISER FOUNDATION HEALTH PLAN OF COLORADO

84-0591617

ATTACHMENT TO FORM 990-T

**5 YEAR CONTRIBUTION CARRYOVER**

TAX YEAR ENDING	CONTRIBUTIONS AVAILABLE	AMOUNT UTILIZED	CONVERTED TO NOL CARRYOVER	CONTRIBUTIONS CARRY FORWARD
12/31/2013	34,300	-	-	Expired
12/31/2014	3,802,925	-	-	3,802,925
12/31/2015	972,191	-	-	972,191
12/31/2016	2,283,058	-	-	2,283,058
12/31/2017	2,008,873	-	-	2,008,873
12/31/2018	3,765,492	(28,505)	-	3,736,987
<b>TOTAL</b>	<b>12,866,839</b>	<b>(28,505)</b>	<b>-</b>	<b>12,804,034</b>