Cand proxy tax under section 6033(e)   Cand prox tax under section 603(e)   Cand prox tax under section 604(e)   Cand p	other trust dibe the
Department of the Treasury Internal Revenue Service	other trust dibe the
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 instance	other trust dibe the
Check box if address changed	other trust dibe the
B Exempt under section  X 501( C )( 3 )  408(e) 220(e) 408A 530(a)  529(a)  C Book value of all assets at end of year  F Group exemption number (See instructions)  F Group exemption number (See instructions)  F Group exemption number (See instructions)  H Enter the number of the organization's unrelated trades or businesses ▶ NONE	Other trust od obe the
X   501( C )( 3 )	Other trust od be the
Type   220(e)   408(e)   220(e)   408(e)   220(e)   408A   530(a)   529(a)   City or town, state or province, country, and ZIP or foreign postal code   FOLSOM, CA 95630   F Group exemption number (See instructions)   ►   Tologon exemption number (See instructions)   Tologon exemption number exemption number (See instructions)   Tologon exemption number number exemption number number exemption number number exemption number	Other trust od be the
408(e) 220(e) 408A 530(a) 530(a) 529(a) City or town, state or province, country, and ZIP or foreign postal code FOLSOM, CA 95630  F Group exemption number (See instructions) ▶  763,020,969. G Check organization type ▶ X 501(c) corporation 501(c) trust 401(a) trust Created or business here ▶ If only one, complete Parts I-V If more than one, descripting tin 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 If "Yes," enter the name and identifying number of the parent corporation ▶  Table books are in care of ▶DENNIS ESTRADA Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Notes that the parent corporation (B) Expenses (C) Notes the corporation (C) trust (C) trust (C) trust (C) tru	Other trust od be the
408A	be the
C Book value of all assets at end of year  F Group exemption number (See instructions) ▶  763,020,969. G Check organization type ▶ X 501(c) corporation 501(c) trust 401(a) trust Complete Parts I-V If more than one, described or business here ▶ If only one, complete Parts I-V If more than one, described 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? ▶ Year If "Yes," enter the name and identifying number of the parent corporation ▶  J The books are in care of ▶DENNIS ESTRADA Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Notice Parts III (C) Income (B) Expense (C) Income (B) Income (B) Expense (C) Income (B) Income (B) Income (B) Income (B) Income	be the
To a complete Parts III-V  I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  J The books are in care of ▶DENNIS ESTRADA  F Group exemption number (See instructions) ▶  X 501(c) corporation  S01(c) trust  401(a) trust  J One Complete Parts I-V If more than one, describe the only (or first) unrelated 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?  J The books are in care of ▶DENNIS ESTRADA  Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income  (A) Income  (B) Expenses  (C) Note That is a complete Parts III-V  (C) Note The complete Parts III-V  The solution of the parent corporation ▶  Telephone number ▶ 916-351-2235	be the
To Group exemption number (See Instructions)    To Group exemption (or first) unrelated trade or businesses    NONE	be the
H Enter the number of the organization's unrelated trades or businesses ► NONE Describe the only (or first) unrelated trade or business here ► If only one, complete Parts I-V If more than one, describe to 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 If "Yes," enter the name and identifying number of the parent corporation ►  J The books are in care of ▶DENNIS ESTRADA Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Notes and the complete Parts III-V (C) Notes are complete Parts III-V (D) III	be the
trade or business here ▶ If only one, complete Parts I-V If more than one, descr 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 If "Yes," enter the name and identifying number of the parent corporation ▶  J The books are in care of ▶DENNIS ESTRADA Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Notes and the parent corporation Income (B) Expenses (C) Notes are corporation Income (B) Expenses (C) Notes Income (B) Expense (B) Expenses (C) Notes Income (B) Expense (	X No
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 If "Yes," enter the name and identifying number of the parent corporation   J The books are in care of DENNIS ESTRADA Telephone number   916-351-2235  Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Notes and Gross receipts or sales	X No
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 If "Yes," enter the name and identifying number of the parent corporation ▶  J The books are in care of ▶DENNIS ESTRADA Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Note that Gross receipts or sales	
During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes If "Yes," enter the name and identifying number of the parent corporation ▶  J The books are in care of ▶DENNIS ESTRADA Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Note that Gross receipts or sales	
If "Yes," enter the name and identifying number of the parent corporation  J The books are in care of ▶DENNIS ESTRADA  Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income  (A) Income  (B) Expenses  (C) Note that the name and identifying number of the parent corporation  Telephone number ▶ 916-351-2235	
J The books are in care of ▶DENNIS ESTRADA  Telephone number ▶ 916-351-2235  Part I Unrelated Trade or Business Income  (A) Income  (B) Expenses  (C) Note that the property of sales	
Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Note that Gross receipts or sales	<del></del>
1a Gross receipts or sales	
	<u> </u>
b Less returns and allowances	
	<del></del>
2 Cost of goods sold (Schedule A, line 7)	<del></del> '
3 Gross profit Subtract line 2 from line 1c	
4a Capital gain net income (attach Schedule D)	
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) 4b	
c Capital loss deduction for trusts	
6 Rent income (Schedule C)	
8 Interest, annuities, royalities, 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)	
11 Advertising income (Schedule J)	
12 Other income (See instructions, attach schedule)	
13 Total Combine lines 3 through 12	
Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contribution	ns,
deductions must be directly connected with the unrelated business income )	
14 Compensation of officers, directors, and trustees (Schedule K)	
15 Salaries and wages	
16 Repairs and maintenance	
17 Bad debts	
18 Interest (attach schedule) (see instructions)	
Taxes allo licerises	
20 Charitable contributions (See instructions to limitation rules)	
21 Depreciation (attach Form 4562) OGDEN UT	
22 Less depreciation claimed on Schedule A and eisewhere on return 22a 22b	
23 Depletion	
24 Contributions to deferred compensation plans	
25 Employee benefit programs	
26 Excess exempt expenses (Schedule I)	
27 Excess readership costs (Schedule J)	
28 Other deductions (attach schedule)	
Total deductions Add lines 14 through 28	
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 30	<del></del> ;
Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) 31	- +
32 Unrelated business taxable income Subtract line 31 from line 30	
832740 18406PN 19484 3/5/2020 5:55:06 PM (2/P2) DNU - AMENDED FORM 9	<b>0-T</b> (2018)

Form	990-T (2018)			Pá	age 2
Par	t III ' Total Unrelated Business Taxable Income				
33 "	Total of unrelated business taxable income computed from all unrelated trades or businesses (see			_	
	instructions)	33			
34	Amounts paid for disallowed fringes	34			
	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see	<u> </u>			
35	instructions)	25			
		35			
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum				
	of lines 33 and 34	36			
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37			
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	<u></u>		0.
Par	t IV Tax Computation				
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0 21)	39	ĺ. <u> </u>		
40	Trusts Taxable at Trust Rates See instructions for tax computation Income tax on				
	the amount on line 38 from Tax rate schedule or Schedule D (Form 1041):	40			
41	Proxy tax. See instructions	41			
42	Alternative minimum tax (trusts only)				
43	Tax on Noncompliant Facility Income See instructions		_		
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies				
Par	t V Tax and Payments				
	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) 45a	T			
	Other credits (see instructions)	1			
	General business credit Attach Form 3800 (see instructions)	1	ļ		
ں ۔	Credit for prior year minimum tax (attach Form 8801 or 8827)	1			
d	Total credits. Add lines 45a through 45d	45e			
	Subtract line 45e from line 44	46	-		—
46	Other taxes Check if from Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule).	_			
47	<del>_</del>				0.
48	Total tax. Add lines 46 and 47 (see instructions)				
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49			
	Payments A 2017 overpayment credited to 2018	4	ĺ		
b	2018 estimated tax payments	-	1		
С	Tax deposited with Form 8868	4			
d	Foreign organizations Tax paid or withheld at source (see instructions)	4			
е	Backup withholding (see instructions)	-			
f	Credit for small employer health insurance premiums (attach Form 8941)	4			
g	Other credits, adjustments, and payments     Form 2439				
	Form 4136 X Other 28,000. Tota 50g 28,000				
51	Total payments. Add lines 50a through 50g	511		28,0	100.
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		28,0	100.
55	Enter the amount of line 54 you want	<b>5</b> 5		28,0	100.
Pai	Statements Regarding Certain Activities and Other Information (see instruction	ns)			
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature of	rothe	authority	Yes	No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization or	ay ha	ve to file		
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts If "Yes," enter the name of the	foreig	n country		
	here ▶				Х
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a fore	ign tru:	st?		Х
	If "Yes," see instructions for other forms the organization may have to file	-			
58	Enter the amount of tax-exempt interest received or accrued during the tax year  \$\blacktriangle\$				
	Under penalties of penury, I declare that I have examined this return, including accompanying schedules and statements, and to the	best of	my knowledge a	and beli	ef, it is
Sig	true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge		IDC 4:-	Ab	
Her		•	IRS discuss preparer sh		
	" - 1/30/20'   "		tions)? X Ye		No
	Print/Type preparer's name Preparer's signature Date	7 7	PTIN		ستسر
Paid	1	ck Ll employe	"   "	8702	9
Pre	narer	s EIN D	12 4004		
Use			67-330-3		
	Films address > 2001 PARKET 51, SOLIE 1000, FRIDADEDERIA, PA 19103   Photo	ieno 4	2, 330-3		

Form **990-T** (2018)

Form 990-T (2018)

Total dividends-received deductions included in column 8

Form 990-T (2018)	CALIFORN									274043	Page 4
Schedule F-Interest, Annu	uities, Royalties	, and Rent	s From	Contro	led Or	ganizat	ons (see	instruction	าร)		
		Exem	pt Cont	rolled Org	ganızatıd	ons					
1 Name of controlled organization	2 Employer identification numb	E1	et unrelated income 4 Total of specified included in				6. Deductions directly connected with income in column 5				
(1)			_						_		-
(2)											
(3)										-	
(4)											
Nonexempt Controlled Organiz	zations										
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)											
			,			Enter	columns 5 a nere and on , line 8, colu	page 1,	Ent	d columns 6 ar er here and on p rt I, line 8, colum	age 1,
Totals	· · · · · · · · · · · · · · · · · · ·			<u> </u>	<u>▶</u>						
Schedule G-Investment In	ncome of a Sec	tion 501(c	;)(7), ( <u>9</u>			nization	(see ins	tructions)		C Takal dada	
1 Description of income	2 Amount of	income		3 Deduction of the directly cortain (attach school)	nected			t-asides schedule)		5 Total dedu and set-asides plus col	s (col 3
(1)								_			
(2)			ļ								
(3)									_		
(4)									_		-
	Enter here and Part I, line 9, c									Enter here and o Part I, line 9, co	
Totals ▶											
Schedule I-Exploited Exc	empt Activity In	come, Oth	<u>er Thai</u>	n Adverti	ising Ir	come (	see instru	ctions)			
. 1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expens directly connected production unrelated business inc	with n of d	4 Net inconfrom unrelated or business 2 minus collected for a gain, collected for the collected for the collected for a gain, collec	ed trade (column lumn 3) ompute	from ac	s income tivity that inrelated is income	6 Expen attributab column	le to	7 Excess expen (column 6 column 5, more t column	ses 5 minus but not han
(1)				_							
(2)										1	
(3)											
(4)											
+	Enter here and on page 1, Part I, line 10, col (A)	Enter here as page 1, Pa line 10, col	irt I,	•			•	F		Enter her on pag Part II, lu	e 1,
Totals											
Schedule J- Advertising I											
Part I Income From Per	iodicals Report	ed on a Co	onsolid	ated Bas	sis	ı				<del></del>	
1 Name of periodical	2 Gross advertising income	3 Directions of advertising of	4 Advertising gain or (loss) (col		5. Circulation income		1	6 Readership costs		eadership lumn 6 mn 5, but e than n 4)	
(1)										1	1
(2)										7	1
(3)	<u> </u>									7	1
(4)										7	i
Totals (carry to Part II, line (5))						<u> </u>				Form 990-	· <b>T</b> (2018)

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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.)

2 through 7 on a	iine-by-iine basi	S.)				
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 ▶			_			
	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) ▶			·		•	
Schedule K - Compensation	n of Officers, D	irectors, and Tr	ustees (see instr	uctions)	·	
1 Name		2 Title		3 Percent of time devoted to unrelated business		

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			

Form 990-T (2018)

94-3274043 ATTACHMENT 1

FORM 990T - LINE 50G - OTHER CREDITS AND PAYMENTS

2018 AMOUNT PAID WITH EXTENSION

28,000.

TOTAL LINE 50G - OTHER CREDITS AND PAYMENTS 28,000.

The state of the s

## CALIFORNIA INDEPENDENT SYSTEM OPERATOR CORPORATION FEIN 94-3274043

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

CALIFORNIA INDEPENDENT SYSTEM OPERATOR CORPORATION ("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, ELIMINATING THE TAXABLE INCOME AND TAX DUE PREVIOUSLY REPORTED ON PART IV, LINE 44 OF THE TAXPAYER'S ORIGINALLY FILED RETURN. A REFUND IN THE AMOUNT OF \$28,000 IS RESPECTFULLY REQUESTED ON PART V, LINE 55 OF THE ATTACHED AMENDED FORM 990-T.

THE CHANGES ARE BROKEN OUT AS FOLLOWS.

Form 990-T Breakout Comparison of Originally Filed to Amended Returns	<del></del>	<del></del>		┢╌
Comparison of Originally Flied to Amended Returns				H
ar .				
	<u>Form 990-T</u>	<u>Form 990-T</u>		
	Originally Filed	Amended Return	<u>Difference</u>	
Part III - Total Unrelated Business Taxable Income				$\sqsubseteq$
Line 34 - Amounts paid for disallowed fringes	130,622	-	(130,622)	
Line 36 - Total of unrelated business taxable income before specific				Г
deduction	130,622	_	(130,622)	*
Line 37 - Specific deduction	1,000	_	(1,000)	*
Line 38 - Unrelated Business Taxable Income	129,622	-	(129,622)	
Part IV - Tax Computation				-
		,		Г
Line 39 - Organizations Taxable as Corporations	27,221	-	(27,221)	*
Line 44 - Total	27,221	-	(27,221)	
•				Γ
Part V - Tax and Payments				F
Line 46 - Subtract line 45e from line 44	27,221	-	(27,221)	-
Line 48 - Total Tax	27,221	-	(27,221)	•
Line 50b - 2018 estimated tax payments	28,000	-	(28,000)	•
Line 50g - Other - amount paid with extension	-	28,000	28,000	
Line 51 - Total Payments	28,000	28,000	-	
Line 54 - Overpayment	779	•	(779)	*
Line 55 - Credited to 2019 estimated tax	<i>7</i> 79	-	(779)	*
Line 55 - Refunded	-	28,000	28,000	Ľ
				+
* The difference is due to the retroactive repeal of IRC section	n 512(a)(7).			