

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No 1545-0687

2018Department of the Treasury
Internal Revenue Service

For calendar year 2018 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

A <input checked="" type="checkbox"/> Check box if address changed		Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Adventist Health System/West		D Employer identification number (Employees' trust, see instructions) 95-3484589
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			Number, street, and room or suite no. If a P.O. box, see instructions. PO Box 619135		E Unrelated business activity code (See instructions) 811000
			City or town, state or province, country, and ZIP or foreign postal code Roseville, CA 95661		
C Book value of all assets at end of year 1,914,161,010.			F Group exemption number (See instructions.) ▶ 1071		
		G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			
H Enter the number of the organization's unrelated trades or businesses. ▶ 6 Describe the only (or first) unrelated trade or business here ▶ TPA - Murietta, ARM . If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.					

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **Jay Lipps, VP System Controller** Telephone number ▶ **(916) 746-5932**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	3,251,883.			
b Less returns and allowances		1c 3,251,883.		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3 3,251,883.		3,251,883.
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 Total. Combine lines 3 through 12		13 3,251,883.		3,251,883.

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	1,402,216.
16 Repairs and maintenance	16	536,503.
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	85,971.
20 Charitable contributions (See instructions for limitation rules)	20	95,092.
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	22b	
24 Contributions to deferred compensation plans	23	
25 Employee benefit programs	24	
26 Excess exempt expenses (Schedule I)	25	183,138.
27 Excess leadership costs (Schedule J)	26	
28 Other deductions (attach schedule)	27	
29 Total deductions. Add lines 14 through 28	28	345,023.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	29	2,647,943.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	603,940.
32 Unrelated business taxable income. Subtract line 31 from line 30	31	
	32	603,940.

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	1,210,009.
34	Amounts paid for disallowed fringes	34	252,888.
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	1,462,897.
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	1,461,897.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	306,998.
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)	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	306,998.

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	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	306,998.
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	306,998.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	40,671.
b	2018 estimated tax payments	50b	200,000.
c	Tax deposited with Form 8868	50c	
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: Form 2439 _____ Form 4136 _____ Other _____ Total ▶	50g	
51	Total payments. Add lines 50a through 50g	51	240,671.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶	52	636.
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed Statement 4 ▶	53	66,963.
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid ▶	54	
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax ▶ Refunded ▶	55	

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 ▶ \$		

Sign Here

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

Signature of officer

Date

Chief Financial Officer

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Tracy S. Paglia

Tracy S. Paglia

11/10/19

P00366884

Firm's name ▶ Moss Adams LLP

Firm's EIN ▶ 91-0189318

3121 W March Ln, Ste 200

Firm's address ▶ Stockton, CA 95219-2367

Phone no. 209-955-6100

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **► N/A**

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

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

(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)**(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.	0.

Form 990-T (2018)

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.
	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 ▶			0.

Form 990-T (2018)

Form 990-T	Contributions	Statement 1
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Description/Kind of Property	Method Used to Determine FMV	Amount
Various charitable donations	N/A	5,197,746.
Total to Form 990-T, Page 1, line 20		5,197,746.

Form 990-T	Other Deductions	Statement 2
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Description	Amount
Occupancy	45,583.
Office expenses	7,229.
Professional fees	108,735.
Purchased services	133,792.
Postage	21,277.
Travel	23,966.
Other expenses	4,441.
Total to Form 990-T, Page 1, line 28	345,023.

Form 990-T	Contributions Summary	Statement 3
Qualified Contributions Subject to 100% Limit		
Carryover of Prior Years Unused Contributions		
For Tax Year 2013		
For Tax Year 2014	340,025	
For Tax Year 2015	2,251,600	
For Tax Year 2016	368,600	
For Tax Year 2017	514,657	
Total Carryover	3,474,882	
Total Current Year 10% Contributions	5,197,746	
Total Contributions Available	8,672,628	
Taxable Income Limitation as Adjusted	95,092	
Excess 10% Contributions	8,577,536	
Excess 100% Contributions	0	
Total Excess Contributions	8,577,536	
Allowable Contributions Deduction		95,092
Total Contribution Deduction		95,092

Form 990-T	Interest and Penalties	Statement 4
Tax from Form 990-T, Part IV		66,327.
Underpayment penalty		636.
Late payment interest		1,778.
Late payment penalty		1,990.
Total Amount Due		70,731.

Form 990-T		Late Payment Interest			Statement 5	
Description	Date	Amount	Balance	Rate	Days	Interest
Tax due	05/15/19	66,327.	66,327.	.0600	46	503.
Interest rate change	06/30/19	0.	66,830.	.0500	138	1,275.
Date filed	11/15/19		68,105.			
Total late payment interest						1,778.

Form 990-T		Late Payment Penalty			Statement 6
Description	Date	Amount	Balance	Months	Penalty
Tax due	05/15/19	66,327.	66,327.	6	1,990.
Date filed	11/15/19		66,327.		
Total late payment penalty					1,990.

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income for
Unrelated Trade or Business

Entity 1

OMB No 1545-0087

2018

Department of the Treasury
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning _____, and ending _____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

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

Name of the organization

Adventist Health System/West

Employer identification number

95-3484589

Unrelated business activity code (see instructions) ▶ **811000**

Describe the unrelated trade or business ▶ **Mgmt Affiliate Program**

Part I Unrelated Trade or Business Income			(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales				
b	Less returns and allowances				
	c Balance ▶	1c			
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Schedule D)	4a			
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) Stmt 7	12	525,000.		525,000.
13	Total. Combine lines 3 through 12	13	525,000.		525,000.

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	606,823.
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	63,167.
20	Charitable contributions (See instructions for limitation rules)	20	0.
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	113,562.
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule) See Statement 8	28	38,339.
29	Total deductions. Add lines 14 through 28	29	821,891.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	-296,891.
31	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	32	-296,891.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

Form 990-T (M)	Other Income	Statement 7
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Description	Amount
Mat'l Mgmt Affiliate Program	525,000.
Total to Schedule M, Part I, line 12	525,000.

Form 990-T (M)	Other Deductions	Statement 8
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Description	Amount
Travel	33,451.
Office expenses	1,313.
Postage	115.
Other expenses	1,610.
Purchased services	1,850.
Total to Schedule M, Part II, line 28	38,339.

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

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

Entity **2**

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service (99)

For calendar year 2018 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

Adventist Health System/West

Employer identification number

95-3484589

Unrelated business activity code (see instructions) ▶ **561000**

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

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales	1,478,349.				
b	Less returns and allowances		c Balance ▶			
			1c	1,478,349.		
2	Cost of goods sold (Schedule A, line 7)		2			
3	Gross profit. Subtract line 2 from line 1c		3	1,478,349.		1,478,349.
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	1,478,349.		1,478,349.

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	1,304,937.
16	Repairs and maintenance	16	4,689.
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	66,305.
20	Charitable contributions (See instructions for limitation rules)	20	
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	125,648.
26	Excess exempt expenses (Schedule I)	26	
27	Excess readership costs (Schedule J)	27	
28	Other deductions (attach schedule)	28	82,687.
29	Total deductions. Add lines 14 through 28	29	1,584,266.
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30	-105,917.
31	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	32	-105,917.

See Statement 9

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

Adventist Health System/West

95-3484589

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

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5			8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes No 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 6 x column 5)
			8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Totals		Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
		0.	0.
Total dividends-received deductions included in column 8			0.

Form 990-T (2018)

Form 990-T (M)

Other Deductions

Statement 9

Description

Amount

Occupancy	2,229.
Office expenses	8,927.
Purchased services	6,639.
Bank Fees	4.
Postage	174.
Other expenses	7,088.
Travel	57,626.

Total to Schedule M, Part II, line 28

82,687.

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

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

Entity **4**

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service (99)

For calendar year 2018 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

Adventist Health System/West

Employer identification number

95-3484589

Unrelated business activity code (see instructions) ► **523000**

Describe the unrelated trade or business ► **Partnership pass-through - Consolidated**

Part I Unrelated Trade or Business Income			(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales		c Balance ►			
b Less returns and allowances					
1c					
2 Cost of goods sold (Schedule A, line 7)					
3 Gross profit Subtract line 2 from line 1c					
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)			427,300.		427,300.
6 Rent income (Schedule C)					
7 Unrelated debt-financed income (Schedule E)					
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)					
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)					
10 Exploited exempt activity income (Schedule I)					
11 Advertising income (Schedule J)					
12 Other income (See instructions, attach schedule)					
13 Total. Combine lines 3 through 12			427,300.		427,300.

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	
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	10,510.
20 Charitable contributions (See instructions for limitation rules)		20	41,464.
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	
26 Excess exempt expenses (Schedule I)		26	
27 Excess readership costs (Schedule J)		27	
28 Other deductions (attach schedule)		28	
29 Total deductions. Add lines 14 through 28		29	51,974.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	375,326.
31 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		32	375,326.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income for
Unrelated Trade or Business

Entity **5**

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service (99)

For calendar year 2018 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

Adventist Health System/West

Employer identification number

95-3484589

Unrelated business activity code (see instructions) ▶ **621500**

Describe the unrelated trade or business ▶ **Clinical engineering**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	756,531.			
b Less returns and allowances				
c Balance ▶		1c 756,531.		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 756,531.		756,531.
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		13 756,531.		756,531.

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	472,074.
16 Repairs and maintenance	16	61,651.
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	45,286.
20 Charitable contributions (See instructions for limitation rules)	20	6,918.
21 Depreciation (attach Form 4562)	21	1,766.
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	
23 Depletion	22b	1,766.
24 Contributions to deferred compensation plans	23	
25 Employee benefit programs	24	
26 Excess exempt expenses (Schedule I)	25	68,528.
27 Excess readership costs (Schedule J)	26	
28 Other deductions (attach schedule)	27	
29 Total deductions. Add lines 14 through 28	28	38,050.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	29	694,273.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	62,258.
32 Unrelated business taxable income Subtract line 31 from line 30	31	
	32	62,258.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

Adventist Health System/West

95-3484589

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

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5			8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes No - - 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			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.	0.

Form 990-T (2018)

Adventist Health System/West

95-3484589

Form 990-T (M)

Other Deductions

Statement 10

Description	Amount
Office expenses	16,960.
Professional fees	3,269.
Purchased services	9,790.
Insurance	1,565.
Bank fees	6.
Postage	173.
Travel	4,508.
Other expenses	1,779.
Total to Schedule M, Part II, line 28	38,050.

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

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

Entity 6

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning _____, and ending _____

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► 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

Adventist Health System/West

Employer identification number

95-3484589

Unrelated business activity code (see instructions) ► **523000**

Describe the unrelated trade or business ► **Partnership pass-through - Stand alone**

Part I Unrelated Trade or Business Income			(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales		c Balance ►			
b Less returns and allowances					
1 c					
2 Cost of goods sold (Schedule A, line 7)		2			
3 Gross profit Subtract line 2 from line 1c		3			
4 a Capital gain net income (attach Schedule D)		4a			
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	187,206.		187,206.
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	187,206.		187,206.

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	
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	
20 Charitable contributions (See instructions for limitation rules)		20	18,721.
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b	
23 Depletion		23	
24 Contributions to deferred compensation plans		24	
25 Employee benefit programs		25	
26 Excess exempt expenses (Schedule I)		26	
27 Excess readership costs (Schedule J)		27	
28 Other deductions (attach schedule)		28	
29 Total deductions. Add lines 14 through 28		29	18,721.
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30	168,485.
31 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		32	168,485.

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Schedule M (Form 990-T) 2018