

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

2017

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 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

Department of the Treasury Internal Revenue Service

A Check box if address changed

Name of organization (Check box if name changed and see instructions.) MISSOURI WESTERN STATE UNIVERSITY FOUNDATION, INC

D Employer identification number (Employees' trust, see instructions.) 23-7035423

B Exempt under section 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a)

Print or Type

Number, street, and room or suite no. If a P.O. box, see instructions. 4525 DOWNS DRIVE, SPRATT 111

E Unrelated business activity codes (See instructions.)

City or town, state or province, country, and ZIP or foreign postal code ST. JOSEPH, MO 64507

900099

C Book value of all assets at end of year 52,938,589.

F Group exemption number (See instructions.)

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. SEE STATEMENT 1

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

J The books are in care of JERRY PICKMAN Telephone number 816-271-5655

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Gross profit, Capital gain net income, Income from partnerships, etc.

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.)

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, Salaries and wages, Repairs and maintenance, Charitable contributions, Depreciation, etc.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and: a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ c Income tax on the amount on line 34 SEE STATEMENT 7 35c 18,950.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) 36
37 Proxy tax. See instructions 37
38 Alternative minimum tax 38
39 Tax on Non-Compliant Facility Income. See instructions 39
40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies 40 18,950.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 41a	
b Other credits (see instructions) 41b	
c General business credit. Attach Form 3800 41c	
d Credit for prior year minimum tax (attach Form 8801 or 8827) 41d	
e Total credits. Add lines 41a through 41d 41e	
42 Subtract line 41e from line 40 42 18,950.	
43 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) 43	
44 Total tax. Add lines 42 and 43 44 18,950.	
45a Payments: A 2016 overpayment credited to 2017 45a	
b 2017 estimated tax payments 45b	
c Tax deposited with Form 8868 45c	
d Foreign organizations: Tax paid or withheld at source (see instructions) 45d	
e Backup withholding (see instructions) 45e	
f Credit for small employer health insurance premiums (Attach Form 8941) 45f	
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total 45g	
46 Total payments. Add lines 45a through 45g 46	
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/> 47 695.	
48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed 48 19,645.	
49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid 49	
50 Enter the amount of line 49 you want: Credited to 2018 estimated tax Refunded 50	

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

51 At any time during the 2017 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		
52 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. Yes No		
53 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 _____ Title **EXECUTIVE DIRECTOR**

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
	HAROLD RAY, CPA	HAROLD RAY, CPA			P01248589
	Firm's name CLIFTONLARSONALLEN LLP	Firm's EIN 41-0746749			
	Firm's address 2301 VILLAGE DR. ST. JOSEPH, MO 64506			Phone no. 816-232-8441	

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		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					
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.

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 9, 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) ADVERTISING	57,720.	58,785.	-1,065.			
(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.
Totals		57,720.	58,785.		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.

Alternative Minimum Tax - Corporations

▶ Attach to the corporation's tax return.

▶ Go to www.irs.gov/Form4626 for instructions and the latest information.

2017

Name MISSOURI WESTERN STATE UNIVERSITY FOUNDATION, INC		Employer identification number 23-7035423
Note: See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).		
1 Taxable income or (loss) before net operating loss deduction	1	115,388.
2 Adjustments and preferences:		
a Depreciation of post-1986 property	2a	
b Amortization of certified pollution control facilities	2b	
c Amortization of mining exploration and development costs	2c	
d Amortization of circulation expenditures (personal holding companies only)	2d	
e Adjusted gain or loss	2e	
f Long-term contracts	2f	
g Merchant marine capital construction funds	2g	
h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h	
i Tax shelter farm activities (personal service corporations only)	2i	
j Passive activities (closely held corporations and personal service corporations only)	2j	
k Loss limitations	2k	
l Depletion	2l	
m Tax-exempt interest income from specified private activity bonds	2m	
n Intangible drilling costs	2n	
o Other adjustments and preferences	2o	*
3 Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o	3	115,388.
4 Adjusted current earnings (ACE) adjustment:		
a ACE from line 10 of the ACE worksheet in the instructions	4a	115,388.
b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount. See instructions	4b	0.
c Multiply line 4b by 75% (0.75). Enter the result as a positive amount	4c	
d Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. See instructions. Note: You must enter an amount on line 4d (even if line 4b is positive)	4d	
e ACE adjustment.		
• If line 4b is zero or more, enter the amount from line 4c		
• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	4e	0.
5 Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5	115,388.
6 Alternative tax net operating loss deduction. See instructions	6	STATEMENT 11 62,815.
7 Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	52,573.
8 Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
a Subtract \$150,000 from line 7. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-	8a	0.
b Multiply line 8a by 25% (0.25)	8b	0.
c Exemption. Subtract line 8b from \$40,000. If completing this line for a member of a controlled group, see instructions. If zero or less, enter -0-	8c	40,000.
9 Subtract line 8c from line 7. If zero or less, enter -0-	9	12,573.
10 Multiply line 9 by 20% (0.20)	10	2,515.
11 Alternative minimum tax foreign tax credit (AMTFTC). See instructions	11	
12 Tentative minimum tax. Subtract line 11 from line 10	12	STMT 12 BLENDED RATE 1,268.
13 Regular tax liability before applying all credits except the foreign tax credit	13	18,950.
14 Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14	0.

JWA For Paperwork Reduction Act Notice, see separate instructions.

Form 4626 (2017)

* SEE ALSO STATEMENT 9
STATEMENT 10

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT	1
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PASSTHROUGH INVESTMENT EARNINGS & ADVERTISING
 TO FORM 990-T, PAGE 1

FORM 990-T	CONTRIBUTIONS	STATEMENT	2
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DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV		AMOUNT
PASS-THROUGH (EIN: 56-2298150)	N/A		122.
TOTAL TO FORM 990-T, PAGE 1, LINE 20			122.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	AMOUNT
PROFESSIONAL FEES	250.
TOTAL TO FORM 990-T, PAGE 1, LINE 28	250.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 4

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

- FOR TAX YEAR 2012
- FOR TAX YEAR 2013
- FOR TAX YEAR 2014
- FOR TAX YEAR 2015
- FOR TAX YEAR 2016

TOTAL CARRYOVER

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

122

TOTAL CONTRIBUTIONS AVAILABLE

122

TAXABLE INCOME LIMITATION AS ADJUSTED

9,040

EXCESS 10% CONTRIBUTIONS

0

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

0

ALLOWABLE CONTRIBUTIONS DEDUCTION

122

TOTAL CONTRIBUTION DEDUCTION

122

FORM 990-T		NET OPERATING LOSS DEDUCTION		STATEMENT	5
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR	
06/30/11	157.	157.	0.	0.	
06/30/12	158.	158.	0.	0.	
06/30/14	375,118.	350,004.	25,114.	25,114.	
NOL CARRYOVER AVAILABLE THIS YEAR			25,114.	25,114.	

FORM 990-T		INCOME (LOSS) FROM PARTNERSHIPS		STATEMENT	6
PARTNERSHIP NAME	GROSS INCOME	DEDUCTIONS	NET INCOME OR (LOSS)		
CITADEL CRG PARTNERS (EIN: 56-2298150)	28,180.	0.	28,180.		
EAST TOWN LLC (EIN:46-1126225)	92,105.	0.	92,105.		
TOTAL TO FORM 990-T, PAGE 1, LINE 5	120,285.	0.	120,285.		

FORM 990-T LINE 35C TAX COMPUTATION STATEMENT 7

1.	TAXABLE INCOME		90,274	
2.	LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .		50,000	
3.	LINE 1 LESS LINE 2		40,274	
4.	LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .		25,000	
5.	LINE 3 LESS LINE 4		15,274	
6.	INCOME SUBJECT TO 34% TAX RATE		15,274	
7.	INCOME SUBJECT TO 35% TAX RATE		0	
8.	15 PERCENT OF LINE 2		7,500	
9.	25 PERCENT OF LINE 4		6,250	
10.	34 PERCENT OF LINE 6		5,193	
11.	35 PERCENT OF LINE 7		0	
12.	ADDITIONAL 5% SURTAX		0	
13.	ADDITIONAL 3% SURTAX		0	
14.	TOTAL INCOME TAX			<u>18,943</u>
15.	TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017		<u>18,958</u>	
		DAYS		
16.	TAX PRORATED FOR NUMBER OF DAYS IN 2017	184	9,549	
17.	TAX PRORATED FOR NUMBER OF DAYS IN 2018	181	9,401	
18.	TOTAL TAX PRORATED	<u>365</u>		<u>18,950</u>

FORM 990-T SCHEDULE I - EXPENSES DIRECTLY CONNECTED WITH STATEMENT 8
 PRODUCTION OF UNRELATED BUSINESS INCOME

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
ATHLETICS AND ADMINISTRATIVE STAFF		58,785.	
- SUBTOTAL -	1		58,785.
TOTAL OF FORM 990-T, SCHEDULE I, COLUMN 3			58,785.

FORM 4626	AMT CONTRIBUTION LIMITATION	STATEMENT 9
1) REGULAR TAXABLE INCOME BEFORE NOL, CHARITABLE CONTRIBUTIONS, AND DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (DPAD)		115,510
2) ADD: OTHER AMT ADJUSTMENT AND PREFERENCE ITEMS OTHER THAN ACE, CHARITABLE CONTRIBUTIONS AND DPAD		0
3) PREADJUSTMENT AMTI BEFORE ACE, CHARITABLE DEDUCTIONS, NOL AND DPAD		115,510
4) ACE ADJUSTMENT ITEMS		
5) ACE WITHOUT CHARITABLE CONTRIBUTIONS (LINE 3 PLUS LINE 4)		115,510
6) LINE 5 LESS LINE 3 (ENTER EXCESS AS A NEGATIVE AMOUNT)		
7) MULTIPLY LINE 6 BY 75%. ENTER RESULT AS A POSITIVE AMOUNT		
8) ENTER EXCESS OF THE CORPORATION'S PRIOR YEAR NET INCREASES IN AMTI DUE TO ACE		
9) ACE ADJUSTMENT: IF LINE 6 IS POSITIVE OR ZERO ENTER THE AMOUNT FROM LINE 7 HERE AS A POSITIVE AMOUNT IF LINE 6 IS NEGATIVE, ENTER THE SMALLER OF LINE 7 OR LINE 8 HERE AS A NEGATIVE AMOUNT		
10) AMTI WITHOUT CHARITABLE CONTRIBUTIONS, NOL AND DPAD (LINE 3 PLUS LINE 9)		115,510
11) CONTRIBUTION LIMITATION TO CALCULATE 90% AMTI LIMITATION FOR NOL(LINE 10 PLUS SPECIAL DEDUCTIONS NOT PREVIOUSLY INCLUDED IN THE ACE ADJUSTMENT ON LINE 9 ABOVE, MULTIPLIED BY 10%)		11,551
12) TOTAL AVAILABLE CONTRIBUTIONS		122
13) CONTRIBUTION DEDUCTION TO CALCULATE 90% AMTI LIMITATION FOR NOL (LESSER OF LINE 11 OR LINE 12)		122
14) AMTI FOR PURPOSES OF 90% NOL LIMITATION (LINE 10 LESS LINE 13)		115,388
15) NOL LIMITATION (90% OF LINE 14)		103,849
16) TOTAL NOL AVAILABLE		62,815
17) AMT NOL (LESSER OF LINE 15 OR LINE 16)		62,815
18) AMTI FOR CHARITABLE DEDUCTION LIMITATION (LINE 10 PLUS SPECIAL DEDUCTIONS LESS AMT NOL ON LINE 17)		52,695
19) 10% OF LINE 18		5,270
20) AMT CHARITABLE DEDUCTION (LESSER OF LINE 12 OR LINE 19)		122
21) REGULAR CONTRIBUTION DEDUCTION		122
22) AMT CONTRIBUTION ADJUSTMENT (LINE 21 LESS LINE 20)		0

FORM 4626

AMT CONTRIBUTIONS

STATEMENT 10

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2012

FOR TAX YEAR 2013

FOR TAX YEAR 2014

FOR TAX YEAR 2015

FOR TAX YEAR 2016

TOTAL CARRYOVER

CURRENT YEAR CONTRIBUTIONS

122

TOTAL CONTRIBUTIONS

122

10% OF TAXABLE INCOME AS ADJUSTED

5,270

EXCESS CONTRIBUTIONS

0

ALLOWABLE CONTRIBUTIONS

122

FORM 4626

ALTERNATIVE MINIMUM TAX NOL DEDUCTION

STATEMENT 11

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING
06/30/14	375,118.	312,303.	62,815.
AMT NOL CARRYOVER AVAILABLE THIS YEAR			62,815.

TENTATIVE MINIMUM TAX (TMT) PRORATION STATEMENT 12

TENTATIVE MINIMUM TAX FOR THE ENTIRE YEAR . . .	2,515.	
	<u>2,515.</u>	
TMT IN EFFECT BEFORE 01/01/2018	2,515.	
	<u>2,515.</u>	
TMT IN EFFECT AFTER 12/31/2017	0.	
	<u>0.</u>	
		DAYS
TMT PRORATED FOR NUMBER OF DAYS IN 2017 . . 184	1,268.	
TMT PRORATED FOR NUMBER OF DAYS IN 2018 . . 181	0.	
	<u>0.</u>	
TMT PRORATED 365		1,268.
	<u>365</u>	<u>1,268.</u>

Underpayment of Estimated Tax by Corporations

Department of the Treasury
Internal Revenue Service

▶ Attach to the corporation's tax return.

FORM 990-T

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

2017

Name **MISSOURI WESTERN STATE UNIVERSITY
FOUNDATION, INC**

Employer identification number
23-7035423

Note: Generally, the corporation isn't required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38 on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	18,950.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c	Credit for federal tax paid on fuels (see instructions)	2c	
2d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation doesn't owe the penalty	3	18,950.
4	Enter the tax shown on the corporation's 2016 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	18,950.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it doesn't owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9	10/15/17	12/15/17	03/15/18	06/15/18
10	4,738.	4,737.	4,738.	4,737.
11				
12				
13				
14		4,738.	9,475.	14,213.
15	0.	0.	0.	0.
16		4,738.	9,475.	
17	4,738.	4,737.	4,738.	4,737.
18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2017)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C Corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions				
20 Number of days from due date of installment on line 9 to the date shown on line 19				
21 Number of days on line 20 after 4/15/2017 and before 7/1/2017				
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365} \times 4\% (0.04)$	\$	\$	\$	\$
23 Number of days on line 20 after 06/30/2017 and before 10/1/2017				
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365} \times 4\% (0.04)$	\$	\$	\$	\$
25 Number of days on line 20 after 9/30/2017 and before 1/1/2018				
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365} \times 4\% (0.04)$	\$	\$	\$	\$
27 Number of days on line 20 after 12/31/2017 and before 4/1/2018	SEE ATTACHED WORKSHEET			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365} \times 4\% (0.04)$	\$	\$	\$	\$
29 Number of days on line 20 after 3/31/2018 and before 7/1/2018				
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365} \times \%$	\$	\$	\$	\$
31 Number of days on line 20 after 6/30/2018 and before 10/1/2018				
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365} \times \%$	\$	\$	\$	\$
33 Number of days on line 20 after 9/30/2018 and before 1/1/2019				
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365} \times \%$	\$	\$	\$	\$
35 Number of days on line 20 after 12/31/2018 and before 3/16/2019				
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{365} \times \%$	\$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	\$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns				\$ 695.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

FORM 990-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) MISSOURI WESTERN STATE UNIVERSITY FOUNDATION, INC					Identifying Number ** - *** 5423
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
10/15/17	4,738.	4,738.	61	.000109589	32.
12/15/17	4,737.	9,475.	90	.000109589	93.
03/15/18	4,738.	14,213.	16	.000109589	25.
03/31/18	0.	14,213.	76	.000136986	148.
06/15/18	4,737.	18,950.	153	.000136986	397.
Penalty Due (Sum of Column F)					695.

* Date of estimated tax payment, withholding credit date or installment due date.