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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.

OMB No 1545-0052

2017

Open to Public Inspection

For calendar year 2017, or tax year beginning 01-01-2017 , and ending 12-31-2017

Name of foundation
JUSTUS SEAMAN IRREV TUA

A Employer identification number
37-6305299

Number and street (or P O box number if mail is not delivered to street address) 455 NORTH MAIN STREET
Room/suite

B Telephone number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
DECATUR, IL 625231103

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

H Check type of organization ☐ Section 501(c)(3) exempt private foundation
☑ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)*▶$ 4,459,216

J Accounting method ☑ Cash ☐ Accrual
☐ Other (specify) ______
(Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	1,146	1,146		
	4	Dividends and interest from securities	17,590	17,590		
	5a	Gross rents	98,063	98,063		
	b	Net rental income or (loss) 75,703				
	6a	Net gain or (loss) from sale of assets not on line 10	30,719			
	b	Gross sales price for all assets on line 6a 255,789				
	7	Capital gain net income (from Part IV, line 2)		30,719		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	147,518	147,518		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	7,670	7,670		
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)	1,775	1,775		
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	1,072			
	19	Depreciation (attach schedule) and depletion	595	595		
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	21,780	21,780		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	32,892	31,820		0
	25	Contributions, gifts, grants paid	221,028			221,028
	26	**Total expenses and disbursements.** Add lines 24 and 25	253,920	31,820		221,028
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-106,402			
	b	**Net investment income** (if negative, enter -0-)		115,698		
	c	**Adjusted net income**(if negative, enter -0-)				

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets				
1	Cash—non-interest-bearing			
2	Savings and temporary cash investments	120,806	71,292	71,297
3	Accounts receivable ▶			
	Less allowance for doubtful accounts ▶			
4	Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
5	Grants receivable			
6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
7	Other notes and loans receivable (attach schedule) ▶			
	Less allowance for doubtful accounts ▶			
8	Inventories for sale or use			
9	Prepaid expenses and deferred charges	1,280	1,040	1,040
10a	Investments—U S and state government obligations (attach schedule)	24,703		
b	Investments—corporate stock (attach schedule)	278,724	259,612	368,523
c	Investments—corporate bonds (attach schedule)	58,000	75,000	73,355
11	Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
12	Investments—mortgage loans			
13	Investments—other (attach schedule)	297,116	267,878	296,019
14	Land, buildings, and equipment basis ▶ 945,651			
	Less accumulated depreciation (attach schedule) ▶ 19,120	927,126	926,531	3,648,982
15	Other assets (describe ▶)			
16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	1,707,755	1,601,353	4,459,216
Liabilities				
17	Accounts payable and accrued expenses			
18	Grants payable			
19	Deferred revenue			
20	Loans from officers, directors, trustees, and other disqualified persons			
21	Mortgages and other notes payable (attach schedule)			
22	Other liabilities (describe ▶)			
23	**Total liabilities**(add lines 17 through 22)		0	
Net Assets or Fund Balances				
	Foundations that follow SFAS 117, check here ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
24	Unrestricted			
25	Temporarily restricted			
26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
27	Capital stock, trust principal, or current funds			
28	Paid-in or capital surplus, or land, bldg , and equipment fund			
29	Retained earnings, accumulated income, endowment, or other funds	1,707,755	1,601,353	
30	**Total net assets or fund balances** (see instructions)	1,707,755	1,601,353	
31	**Total liabilities and net assets/fund balances** (see instructions)	1,707,755	1,601,353	

Part III **Analysis of Changes in Net Assets or Fund Balances**

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,707,755
2	Enter amount from Part I, line 27a	2	-106,402
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,601,353
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,601,353

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	SEE STATEMENT	P	2017-01-01	2017-12-31
b	SEE STATEMENT	P	2016-12-31	2017-12-31
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	20,452		17,819	2,633
b	234,926		207,251	27,675
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				2,633
b				27,675
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	30,719
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	2,633

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2016	227,004	4,441,364	0 051111
2015	231,362	4,585,295	0 050457
2014	168,701	4,676,509	0 036074
2013	172,113	4,237,123	0 040620
2012	60,266	3,014,860	0 019990

2	**Total** of line 1, column (d)	2	0 198252
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 039650
4	Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	4,380,626
5	Multiply line 4 by line 3	5	173,692
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,157
7	Add lines 5 and 6	7	174,849
8	Enter qualifying distributions from Part XII, line 4	8	221,028

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b		1	1,157
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	
3	Add lines 1 and 2		3	1,157
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	1,157
6	Credits/Payments			
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a 1,040		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments Add lines 6a through 6d		7	1,040
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	117
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	
11	Enter the amount of line 10 to be **Credited to 2018 estimated tax** ▶	**Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ IL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2017 or the taxable year beginning in 2017 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶SOY CAPITAL BANK TRUST CO Telephone no ▶(217) 421-9610

Located at ▶455 N MAIN ST DECATUR IL ZIP+4 ▶62523

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . ▶ ☑
and enter the amount of tax-exempt interest received or accrued during the year . . . ▶ 15

			Yes	No
16	At any time during calendar year 2017, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. Yes No

1a During the year did the foundation (either directly or indirectly)

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. . . ☐ Yes ☑ No

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. . . ☐ Yes ☑ No

(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). . . ☐ Yes ☑ No

b If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? . . . **1b**

Organizations relying on a current notice regarding disaster assistance check here. . . ▶ ☐

c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2017?. . . **1c**

2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))

a At the end of tax year 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017?. . . ☐ Yes ☑ No

If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____

b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions) . . . **2b**

c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here
▶ 20____ , 20____ , 20____ , 20____

3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. . . ☐ Yes ☑ No

b If "Yes," did it have excess business holdings in 2017 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2017).* . . . **3b**

			Yes	No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2017?	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (Continued)

5a	During the year did the foundation pay or incur any amount to				
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?.	☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions).	☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?.	☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?		5b		
	Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ ☐				
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?. . . . . *If "Yes," attach the statement required by Regulations section 53 4945–5(d)*	☐ Yes ☐ No			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.	☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . *If "Yes" to 6b, file Form 8870*		6b		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SOY CAPITAL BANK & TRUST 455 N MAIN ST DECATUR, IL 62523	TRUSTEE 000 00	7,670	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000. ▶

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services. ▶

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations,see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes			
a	Average monthly fair market value of securities.		1a	710,647
b	Average of monthly cash balances.		1b	86,667
c	Fair market value of all other assets (see instructions).		1c	3,650,022
d	**Total** (add lines 1a, b, and c).		1d	4,447,336
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e		
2	Acquisition indebtedness applicable to line 1 assets.		2	
3	Subtract line 2 from line 1d.		3	4,447,336
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).		4	66,710
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	4,380,626
6	**Minimum investment return.** Enter 5% of line 5.		6	219,031

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6.		1	219,031
2a	Tax on investment income for 2017 from Part VI, line 5.	2a 1,157		
b	Income tax for 2017 (This does not include the tax from Part VI).	2b		
c	Add lines 2a and 2b.		2c	1,157
3	Distributable amount before adjustments Subtract line 2c from line 1.		3	217,874
4	Recoveries of amounts treated as qualifying distributions.		4	
5	Add lines 3 and 4.		5	217,874
6	Deduction from distributable amount (see instructions).		6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.		7	217,874

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	221,028
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	221,028
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	1,157
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4.	6	219,871

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII **Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				217,874
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only.			221,027	
b Total for prior years 20____ , 20____ , 20____				
3 Excess distributions carryover, if any, to 2017				
a From 2012.				
b From 2013.				
c From 2014.				
d From 2015.				
e From 2016.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ $ 221,028				
a Applied to 2016, but not more than line 2a			221,027	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2017 distributable amount.				1
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2017 *(If an amount appears in column (d), the same amount must be shown in column (a))*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount —see instructions				
e Undistributed income for 2016 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2017 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2018				217,873
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2018.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2013. . . .				
b Excess from 2014. . . .				
c Excess from 2015. . . .				
d Excess from 2016. . . .				
e Excess from 2017. . . .				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, enter the date of the ruling. . . . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2017	**(b)** 2016	**(c)** 2015	**(d)** 2014	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or email address of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
COMMUNITY FOUNDATION EAST CENTR IL 307 W UNIVERSITY CHAMPAIGN, IL 61820			ASSISTANCE TO CHARITABLE ORGANIZ	55,257
EASTERN ILLINOIS UNIV FOUNDATION 860 W LINCOLN AVE CHARLESTON, IL 619202405			EDUCATION	55,257
NATIONAL 4-H COUNCIL 7100 CONNECTICUT AVE CHEVY CHASE, MD 208154934			YOUTH DEVELOPMENT	55,257
UNIVERSITY OF ILLINOIS FOUNDATION HARKER HALL MC-386 1305 W GREEN ST URBANA, IL 618012919			EDUCATION	55,257
Total . . . . ▶ **3a**				221,028
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	(b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	(d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	1,146	
4 Dividends and interest from securities			14	17,590	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	75,703	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					30,719
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				94,439	30,719

13 **Total.** Add line 12, columns (b), (d), and (e) 13 125,158

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501 (c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash.	**1a(1)**		**No**
	(2) Other assets.	**1a(2)**		**No**
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization.	**1b(1)**		**No**
	(2) Purchases of assets from a noncharitable exempt organization.	**1b(2)**		**No**
	(3) Rental of facilities, equipment, or other assets.	**1b(3)**		**No**
	(4) Reimbursement arrangements.	**1b(4)**		**No**
	(5) Loans or loan guarantees.	**1b(5)**		**No**
	(6) Performance of services or membership or fundraising solicitations.	**1b(6)**		**No**
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	**1c**		**No**

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	**(b)** Type of organization	**(c)** Description of relationship

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

******	2018-02-09	******
Signature of officer or trustee	Date	Title

May the IRS discuss this return with the preparer shown below (see instr)? ☑ **Yes** ☐ **No**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
DANIEL J MCGUIRE		2018-02-10		P00120449

Firm's name ▶ MCGUIRE YUHAS HUFFMAN & BUCKLEY PC — Firm's EIN ▶37-1107578

Firm's address ▶ 334 W ELDORADO STREET DECATUR, IL 625222192 — Phone no (217) 428-2127

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TY 2017 Depreciation Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
CRIB	1993-06-29	2,500	2,382	150DB	25 0000	79	79		
CHICKEN HOUSE	1993-06-29	1,000	953	150DB	25 0000	31	31		
BARN	1993-06-29	2,300	2,192	150DB	25 0000	72	72		
TILING	2002-01-16	7,102	6,955	150DB	15 0000	147	147		
TILING	2003-01-17	6,442	6,043	150DB	15 0000	266	266		
HOUSE REMOVAL	2015-07-27	15,000							

TY 2017 Investments Corporate Bonds Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CORP BONDS	75,000	73,355

TY 2017 Investments Corporate Stock Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Name of Stock	End of Year Book Value	End of Year Fair Market Value
COMMON STOCK	259,612	368,523

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TY 2017 Investments - Other Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
EFT'S EQUITY	AT COST	39,058	55,087
EFT'S FOREIGN	AT COST	21,437	22,955
MUTUAL FUNDS	AT COST	159,028	169,353
EFT'S FIXED	AT COST	48,355	48,624

TY 2017 Land, Etc. Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS & EQUIPMENT	19,344	19,120	224	
ACREAGE DOUGLAS COUNTY, IL	911,307		911,307	3,648,982
HOUSE REMOVAL ADDED TO LAND BASIS	15,000		15,000	

TY 2017 Other Expenses Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FARM				
REAL ESTATE TAXES	12,826	12,826		
INSURANCE	1,490	1,490		
UTILITIES	585	585		
MANAGEMENT FEES	6,864	6,864		
EXPENSES				
FILING FEE	15	15		

TY 2017 Other Professional Fees Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREP	1,775	1,775		

TY 2017 Taxes Schedule

Name: JUSTUS SEAMAN IRREV TUA

EIN: 37-6305299

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT TAXES/LICENSES	1,072			

Justus Seaman Charitable Trust

Account #: 130001354	Tax Worksheet:From 1/1/2017 to 12/31/2017

Trust Category:	Charitable Trust	Admin Officer:	Andrew P Mihm
Dates Open:	12/28/1999 to Present	Invest Officer:	Andrew P Mihm
Trust Year End:	December	Tax State:	Illinois
Date Printed:	01/19/2018	Tax ID.	37-6305299

Capital Gains and Losses

Individual Transactions

Short-Term

Description of Security	Cusip	Shares/Par	Acquired	Date Sold	Days Held	Income	Principal	Cost Basis	Gain/Loss
PPL Corp	69351T106	100.000000	06/28/2016	02/10/2017	227	0.00	3,543.92	-3,670 00	-126.08
Pacific Gas & Electric Corp Com	69331C108	50 000000	08/05/2016	03/30/2017	237	0.00	3,316 43	-3,210.00	106 43
American Express Co	025816109	100 000000	07/05/2016	04/21/2017	290	0 00	8,013 82	-5,939 00	2,074 82
Vanguard Small-Cap Index - Adm Shares	922908686	43 821000	10/13/2016	04/24/2017	193	0 00	2,822.07	-2,500 00	322.07
Vanguard Small-Cap Index - Adm Shares	922908686	42 794000	08/05/2016	04/24/2017	262	0.00	2,755 94	-2,500 00	255.94
				Short-Term Total		0 00	20,452.18	-17,819.00	2,633.18

Long-Term

Description of Security	Cusip	Shares/Par	Acquired	Date Sold	Days Held	Income	Principal	Cost Basis	Gain/Loss
Intel Corp Com	458140100	300.000000	12/03/2013	03/09/2017	1,192	0 00	10,760.80	-7,113 00	3,647.80
Exxon Mobil Corp	30231G102	50 000000	04/05/2013	03/30/2017	1,455	0 00	4,105 41	-4,438.50	-333 09
Ishares Investment Grade Corp Bond	464287242	100 000000	04/04/2013	04/21/2017	1,478	0.00	11,923 73	-12,007 00	-83 27
Fed Total Return Bd Fund 328	31428Q101	253 107000	07/01/2014	04/21/2017	1,025	0 00	2,758.87	-2,814 55	-55.68
Fed Total Return Bd Fund 328	31428Q101	421 893000	04/16/2013	04/21/2017	1,466	0 00	4,598.63	-4,813.80	-215 17
Vanguard High-Yield Corp Fund Admiral	922031760	250.138000	09/16/2011	04/21/2017	2,044	0 00	1,473.31	-1,400.77	72.54
Vanguard High-Yield Corp Fund Admiral	922031760	86.505000	08/03/2011	04/21/2017	2,088	0 00	509.52	-500 00	9.52
Vanguard High-Yield Corp Fund Admiral	922031760	171.821000	07/27/2011	04/21/2017	2,095	0 00	1,012 03	-1,000 00	12 03
Vanguard High-Yield Corp Fund Admiral	922031760	45.788000	03/01/2010	04/21/2017	2,608	0 00	269 69	-250 00	19 69
Vanguard High-Yield Corp Fund Admiral	922031760	282 805000	04/03/2009	04/21/2017	2,940	0.00	1,665 72	-1,250.00	415 72
Cisco Sys Inc Com	17275R102	250 000000	06/26/2014	04/21/2017	1,030	0.00	8,184 82	-6,160 00	2,024 82
Exxon Mobil Corp	30231G102	100.000000	04/05/2013	04/21/2017	1,477	0 00	8,088 82	-8,876 99	-788.17
Vanguard Developed Markets Index Fund Adm Shares	921943809	1,096 502000	02/01/2016	04/24/2017	448	0 00	14,079 09	-12,204.06	1,875 03
Pfizer Inc Com	717081103	200 000000	05/06/2014	04/24/2017	1,084	0 00	6,763.85	-5,958.00	805 85
Toyota Motor Corp	892331307	100 000000	04/01/2013	04/24/2017	1,484	0.00	10,673 76	-10,184 99	488 77
Vanguard Developed Markets Index Fund Adm Shares	921943809	723.411000	02/08/2016	04/25/2017	442	0 00	9,360 94	-7,697 09	1,663.85
Vanguard Developed Markets Index Fund Adm Shares	921943809	26.589000	02/01/2016	04/25/2017	449	0 00	344 06	-295 94	48.12
Merrick Bank CD 1% 05/19/17	59013JEV7	8,000 000000	05/13/2015	05/19/2017	737	0 00	8,000.00	-8,000 00	0 00
Pfizer Inc Com	717081103	200 000000	05/06/2014	05/31/2017	1,121	0 00	6,535 86	-5,958.00	577 86
Metlife, Inc	59156R108	250.000000	04/11/2013	06/16/2017	1,527	0 00	13,248 42	-9,459 95	3,788.47
Metlife, Inc	59156R108	100 000000	04/03/2013	06/16/2017	1,535	0 00	5,299 37	-3,724.00	1,575 37
Travelers Cos Inc	89417E109	100.000000	04/10/2013	06/20/2017	1,532	0.00	12,860.75	-8,501.00	4,359 75
Fed Total Return Bd Fund 328	31428Q101	500 000000	07/01/2014	06/27/2017	1,092	0 00	5,465.00	-5,560.00	-95.00
Nucor Corp	670346105	100 000000	09/16/2011	08/11/2017	2,156	0.00	5,550 88	-3,495 00	2,055 88
FHLMC Bond 1 25% 10/2/19	3137EADM8	25,000.000000	12/22/2015	08/24/2017	611	0 00	24,884 25	-24,703 12	181.13
Coca Cola Co Com	191216100	150.000000	04/01/2013	08/24/2017	1,606	0 00	6,814 36	-6,055.49	758 87
Fed Total Return Bd Fund 328	31428Q101	454.545000	05/13/2015	08/25/2017	835	0 00	4,986.36	-5,000 00	-13.64
Fed Total Return Bd Fund 328	31428Q101	674.461000	07/14/2014	08/25/2017	1,138	0 00	7,398 84	-7,500.00	-101.16
Fed Total Return Bd Fund 328	31428Q101	370.994000	07/01/2014	08/25/2017	1,151	0.00	4,069 80	-4,125 45	-55.65

Justus Seaman Charitable Trust

Account #. 130001354 Tax Worksheet:From 1/1/2017 to 12/31/2017

Trust Category:	Charitable Trust	Admin Officer:	Andrew P Mihm
Dates Open	12/28/1999 to Present	Invest Officer:	Andrew P Mihm
Trust Year End:	December	Tax State:	Illinois
Date Printed:	01/19/2018	Tax ID:	37-6305299

Capital Gains and Losses

Individual Transactions

Long-Term

Description of Security	Cusip	Shares/Par	Acquired	Date Sold	Days Held	Income	Principal	Cost Basis	Gain/Loss
General Elec Co Com	369604103	250 000000	04/01/2013	10/02/2017	1,645	0 00	6,109 88	-5,769.98	339 90
Pacific Gas & Electric Corp Com	69331C108	50 000000	08/05/2016	10/02/2017	423	0 00	3,398.93	-3,210 00	188 93
Cisco Sys Inc Com	17275R102	200 000000	02/04/2015	10/24/2017	993	0.00	6,911 86	-5,400.00	1,511.86
Cisco Sys Inc Com	17275R102	50 000000	06/26/2014	10/24/2017	1,216	0.00	1,727.97	-1,232 00	495 97
Ross Stores, Inc.	778296103	50.000000	02/09/2015	11/17/2017	1,012	0.00	3,575 42	-2,362 25	1,213.17
Coca Cola Co Com	191216100	200 000000	04/12/2013	12/04/2017	1,697	0 00	9,211 80	-8,211.98	999 82
Coca Cola Co Com	191216100	50 000000	04/01/2013	12/04/2017	1,708	0 00	2,302.96	-2,018 49	284 47
				Long-Term Total		0.00	234,925.76	-207,251.40	27,674.36
				Individual Transactions Total		0.00	255,377.94	-225,070.40	30,307.54

Long Term Capital Gain Allocation

Description of Security	Cusip	Trade Date	Income	Principal	Gain/Loss	Description of Transaction
KKR & Co LP	48248M102	03/07/2017	0 00	73.26	73 26	Long Term Capital Gain Allocation on 500 shares
Dodge & Cox Income Fund	256210105	03/29/2017	0 00	49.50	49 50	Long Term Capital Gain Allocation on 4,500 shares
KKR & Co LP	48248M102	05/23/2017	0 00	60.08	60 08	Long Term Capital Gain Allocation on 500 shares
KKR & Co LP	48248M102	08/22/2017	0 00	111.25	111 25	Long Term Capital Gain Allocation on 750 shares
Dodge & Cox Income Fund	256210105	12/20/2017	0 00	117 00	117 00	Long Term Capital Gain Allocation on 4,500 shares
Long Term Capital Gain Allocation Total			0 00	411.09	411.09	