



Form 990-T

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No 1545-0687

2017

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

For calendar year 2017 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).

A ☐ Check box if address changed B Exempt under section ☒ 501(c) (3) 03 ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a)		Name of organization (☐ Check box if name changed and see instructions.) INTERNATIONAL FOUNDATION OF EMPLOYEE BENEFIT PLANS, INC. Number, street, and room or suite no. If a P.O. box, see instructions. 18700 W. BLUEMOUND RD, PO BOX 69 City or town, state or province, country, and ZIP or foreign postal code BROOKFIELD, WI 53008-0069	D Employer identification number (Employees' trust, see instructions) 39-1034021 E Unrelated business activity codes (See instructions) 541800 323100
C Book value of all assets at end of year 35,215,830.		F Group exemption number (See instructions) ☐ G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust	

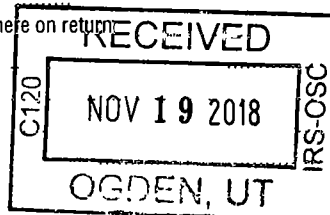
H Describe the organization's primary unrelated business activity. **ADVERTISING**I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ NoIf "Yes," enter the name and identifying number of the parent corporation. ☐J The books are in care of **AL HAMWRIGHT**Telephone number **262-786-6700**

Part I	Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net	
1 a	Gross receipts or sales	c Balance	1c			
b	Less returns and allowances		2			
2	Cost of goods sold (Schedule A, line 7)		3			
3	Gross profit. Subtract line 2 from line 1c		4a			
4 a	Capital gain net income (attach Schedule D)		4b			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4c			
c	Capital loss deduction for trusts		5			
5	Income (loss) from partnerships and S corporations (attach statement)		6			
6	Rent income (Schedule C)		7			
7	Unrelated debt-financed income (Schedule E)		8			
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)		9			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		10			
10	Exploited exempt activity income (Schedule I)		11	84,525.	52,595.	31,930.
11	Advertising income (Schedule J)		12	114,835.		114,835.
12	Other income (See instructions; attach schedule) SEE STATEMENT 1		13	199,360.	52,595.	146,765.
13	Total. Combine lines 3 through 12					

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	8,912.
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule)	18	
19	Taxes and licenses	19	6,000.
20	Charitable contributions (See instructions for limitation rules) SEE STATEMENT 4 SEE STATEMENT 2	20	8,056.
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	3,987.
27	Excess readership costs (Schedule J)	26	
28	Other deductions (attach schedule)	27	31,930.
29	Total deductions Add lines 14 through 28	28	14,375.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	29	73,260.
31	Net operating loss deduction (limited to the amount on line 30)	30	73,505.
32	Unrelated business taxable income before specific deduction Subtract line 31 from line 30	31	
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	32	73,505.
34	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	33	1,000.
		34	72,505.



SEE STATEMENT 3

Part III Tax Computation

35 Organizations Taxable as Corporations See instructions for tax computation		
Controlled group members (sections 1561 and 1563) check here ☐ 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		35c 13,126.
36 Trusts Taxable at Trust Rates. See instructions for tax computation Income tax on the amount on line 34 from.		
☐ Tax rate schedule or ☐ 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 13,126.

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		13,126.
43 Other taxes Check if from ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)	43		
44 Total tax Add lines 42 and 43	44		13,126.
45a Payments. A 2016 overpayment credited to 2017	45a	10,349.	
b 2017 estimated tax payments	45b	13,900.	
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. ☐ Form 2439 ☐ Form 4136 ☐ Other Total	45g		
46 Total payments. Add lines 45a through 45g	46		24,249.
47 Estimated tax penalty (see instructions) Check if Form 2220 is attached ☐	47		
48 Tax due If line 46 is less than the total of lines 44 and 47, enter amount owed	48		
49 Overpayment If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49		11,123.
50 Enter the amount of line 49 you want: Credited to 2018 estimated tax 11,123. Refunded	50		0.

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 CANADA	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		X
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 *James S. Doherty* Date 11/14/18 Title CHIEF EXECUTIVE 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
ROSE DOHERTY	ROSE DOHERTY	11/13/18		P00653989
Firm's name LEGACY PROFESSIONALS LLP			Firm's EIN 32-0043599	
4 WESTBROOK CORPORATE CTR #700				
Firm's address WESTCHESTER, IL 60154			Phone no. 312-368-0500	

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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.

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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)						
(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		0.	0.	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.

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) BENEFITS MAGAZINE	84,525.	52,595.	31,930.	171,340.	869,637.	31,930.
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	84,525.	52,595.				31,930.

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 (2017)

Alternative Minimum Tax - Corporations

▶ Attach to the corporation's tax return.

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

OMB No 1545-0123

2017

Name **INTERNATIONAL FOUNDATION OF EMPLOYEE
BENEFIT PLANS, INC.**

Employer identification number
39-1034021

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	72,505.
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	72,505.
4	Adjusted current earnings (ACE) adjustment:		
a	ACE from line 10 of the ACE worksheet in the instructions	4a	72,505.
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	72,505.
6	Alternative tax net operating loss deduction. See instructions	6	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7	72,505.
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	32,505.
10	Multiply line 9 by 20% (0.20)	10	6,501.
11	Alternative minimum tax foreign tax credit (AMTFTC). See instructions	11	
12	Tentative minimum tax. Subtract line 11 from line 10	12	6,501.
13	Regular tax liability before applying all credits except the foreign tax credit	13	13,126.
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

SEE STATEMENT 5

Adjusted Current Earnings (ACE) Worksheet

▶ See ACE Worksheet Instructions.

1 Pre-adjustment AMTI. Enter the amount from line 3 of Form 4626		1	72,505.
2 ACE depreciation adjustment:			
a AMT depreciation	2a		
b ACE depreciation			
(1) Post-1993 property	2b(1)		
(2) Post-1989, pre-1994 property	2b(2)		
(3) Pre-1990 MACRS property	2b(3)		
(4) Pre-1990 original ACRS property	2b(4)		
(5) Property described in sections 168(f)(1) through (4)	2b(5)		
(6) Other property	2b(6)		
(7) Total ACE depreciation. Add lines 2b(1) through 2b(6)	2b(7)		
c ACE depreciation adjustment. Subtract line 2b(7) from line 2a		2c	
3 Inclusion in ACE of items included in earnings and profits (E&P):			
a Tax-exempt interest income	3a		
b Death benefits from life insurance contracts	3b		
c All other distributions from life insurance contracts (including surrenders)	3c		
d Inside buildup of undistributed income in life insurance contracts	3d		
e Other items (see Regulations sections 1.56(g)-1(c)(6)(iii) through (ix) for a partial list)	3e		
f Total increase to ACE from inclusion in ACE of items included in E&P. Add lines 3a through 3e		3f	
4 Disallowance of items not deductible from E&P:			
a Certain dividends received	4a		
b Dividends paid on certain preferred stock of public utilities that are deductible under section 247 (as affected by P L 113-295, Div A, section 221(a)(41)(A), Dec 19, 2014, 128 Stat 4043)	4b		
c Dividends paid to an ESOP that are deductible under section 404(k)	4c		
d Nonpatronage dividends that are paid and deductible under section 1382(c)	4d		
e Other items (see Regulations sections 1.56(g)-1(d)(3)(i) and (ii) for a partial list)	4e		
f Total increase to ACE because of disallowance of items not deductible from E&P. Add lines 4a through 4e		4f	
5 Other adjustments based on rules for figuring E&P:			
a Intangible drilling costs	5a		
b Circulation expenditures	5b		
c Organizational expenditures	5c		
d LIFO inventory adjustments	5d		
e Installment sales	5e		
f Total other E&P adjustments. Combine lines 5a through 5e		5f	
6 Disallowance of loss on exchange of debt pools		6	
7 Acquisition expenses of life insurance companies for qualified foreign contracts		7	
8 Depletion		8	
9 Basis adjustments in determining gain or loss from sale or exchange of pre-1994 property		9	
10 Adjusted current earnings. Combine lines 1, 2c, 3f, 4f, and 5f through 9. Enter the result here and on line 4a of Form 4626		10	72,505.

FORM 990-T	OTHER INCOME	STATEMENT	1
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DESCRIPTION	AMOUNT
ONLINE JOB LISTING	114,835.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	114,835.

FORM 990-T	CONTRIBUTIONS	STATEMENT	2
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DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
NEVADA PARTNERSHIP FOR HOMELESS YOUTH	N/A	15,000.
NATIONAL CENTER FOR VICTIMS OF CRIME	N/A	15,000.
DANS LA RUE	N/A	7,866.
TOTAL TO FORM 990-T, PAGE 1, LINE 20		37,866.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT	3
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DESCRIPTION	AMOUNT
ONLINE JOBLIST EXPENSE-PRINTING,FEES	14,375.
TOTAL TO FORM 990-T, PAGE 1, LINE 28	14,375.