

C&F 9336

Form 990-T

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

OMB No 1545-0687

2017

For calendar year 2017 or other tax year beginning \_\_\_\_\_, 2017, and ending \_\_\_\_\_, 20\_\_\_\_

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
B Exempt under section
[X] 501(C)(3)
408(e)
408A
529(a)

Name of organization Charitable Foundation USA
Number, street, and room or suite no STE 1B
11710 Administration Drive
City or town, state or province, country, and ZIP or foreign postal code Saint Louis, MO 63146

D Employer identification number 43-1783807
E Unrelated business activity codes 561000

C Book value of all assets at end of year 2,042,771

F Group exemption number
G Check organization type [X] 501(c) corporation

H Describe the organization's primary unrelated business activity Trust Management Services

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? [X] Yes
J The books are in care of Daniel H Jones Sr. Telephone number (314) 779-1898

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Capital gain net income, 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: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Charitable contributions, etc.

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Part III Tax Computation

Table with 4 rows (35-40) and 2 columns. Row 35: Organizations Taxable as Corporations. Row 36: Trusts Taxable at Trust Rates. Row 37: Proxy tax. Row 38: Alternative minimum tax. Row 39: Tax on Non-Compliant Facility Income. Row 40: Total.

Part IV Tax and Payments

Table with 10 rows (41a-50) and 2 columns. Row 41a: Foreign tax credit. Row 42: Subtract line 41e from line 40. Row 43: Other taxes. Row 44: Total tax. Row 45a: Payments. Row 46: Total payments. Row 47: Estimated tax penalty. Row 48: Tax due. Row 49: Overpayment. Row 50: Enter the amount of line 49 you want.

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

Table with 3 rows (51-53) and 2 columns (Yes/No). Row 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... Row 52: During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? Row 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: [Signature] Date: 11-15-18 Title: Director and Vice President

Paid Preparer Use Only Print/Type preparer's name: Richard M Wise Preparer's signature: [Signature] Date: 11/15/18 Check self-employed: [X] PTIN: P01054264 Firm's name: The Wise Accounting Group LLC Firm's EIN: 81-4018308 Firm's address: 11710 Administration Dr Ste 1B Saint Louis MO 63146 Phone no: 314-569-0301

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

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

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

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

**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)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8 . . . . . ▶				

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

Table with 6 columns: 1 Name of controlled organization, 2 Employer identification number, 3 Net unrelated income (loss), 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.

Nonexempt Controlled Organizations

Table with 5 columns: 7 Taxable Income, 8 Net unrelated income (loss), 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.

Totals . . . . .

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

Table with 5 columns: 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).

Totals . . . . .

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

Table with 7 columns: 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, 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).

Totals . . . . .

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss) (col 2 minus col 3), 5 Circulation income, 6 Readership costs, 7 Excess readership costs (column 6 minus column 5, but not more than column 4).

Totals (carry to Part II, line (5)) . . . . .

**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)						
<b>Totals from Part I</b> . . . . . ▶						
<b>Totals, Part II (lines 1-5)</b> . . . . . ▶	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27

**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)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 . . . . . ▶			

Federal Supporting Statements

2017 PG01

Name(s) as shown on return

FEIN

Charitable Foundation USA

43-1783807

990-T - Part II - Line 28  
Other Deductions

Statement #9

<u>Description</u>	<u>Amount</u>
Salary	\$300
Accounting Fees	\$425
Accounting - Indirect	\$78
Office	\$28
Payroll Taxes	\$23
Miscellaneous	\$52
Information technology	\$16
Depreciation	\$7
Advertising	\$5
Legal	\$4
Interest	\$-1
<b>Total</b>	<u>\$937</u>

990-T - Part I - Line 12  
Other Income

PG01  
Statement #7

<u>Description</u>	<u>Amount</u>
Christensen CRT Trustee Fees	\$1,756
<b>Total</b>	<u>\$1,756</u>