

Form **990-PF****Return of Private Foundation**

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

Department of the Treasury
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

For calendar year 2019 or tax year beginning

, and ending

Name of foundation THE JSM CHARITABLE TRUST		A Employer identification number 43-1769438
Number and street (or P.O. box number if mail is not delivered to street address) 1034 S. BRENTWOOD	Room/suite 1860	B Telephone number (314) 862-1040
City or town, state or province, country, and ZIP or foreign postal code ST. LOUIS, MO 63117-1229		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 156.	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received		6,685,029.		N/A	
2 Check <input type="checkbox"/> If the foundation is not required to attach Sch U					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities		43.	43.		STATEMENT 1
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		0.			
b Gross sales price less all assets on line 6a	5,792.				
7 Capital gain net income (from Part IV, line 2)			0.		
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)					
11 Other income					
12 Total. Add lines 1 through 11		6,685,072.	43.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees					
c Other professional fees	STMT 2	4.	4.		0.
17 Interest					
18 Taxes	STMT 3	1.	0.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses					
24 Total operating and administrative expenses. Add lines 13 through 23		5.	4.		0.
25 Contributions, gifts, grants paid		6,671,848.			6,671,848.
26 Total expenses and disbursements. Add lines 24 and 25		6,671,853.	4.		6,671,848.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		13,219.			
b Net investment income (if negative, enter -0-)			39.		
c Adjusted net income (if negative, enter -0-)				N/A	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only			Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value			
Assets	1 Cash - non-interest-bearing		11,314.	151.	151.		
	2 Savings and temporary cash investments						
	3 Accounts receivable ▶	5.					
	Less: allowance for doubtful accounts ▶		13.	5.	5.		
	4 Pledges receivable ▶						
	Less: allowance for doubtful accounts ▶						
	5 Grants receivable						
	6 Receivables due from officers, directors, trustees, and other disqualified persons						
	7 Other notes and loans receivable ▶						
	Less: allowance for doubtful accounts ▶						
	8 Inventories for sale or use						
	9 Prepaid expenses and deferred charges						
	10a Investments - U.S. and state government obligations						
	b Investments - corporate stock						
	c Investments - corporate bonds						
	Liabilities	11 Investments - land, buildings, and equipment basis ▶					
Less: accumulated depreciation ▶							
12 Investments - mortgage loans							
13 Investments - other							
14 Land, buildings, and equipment basis ▶							
Less: accumulated depreciation ▶							
15 Other assets (describe ▶)							
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)			11,327.	156.	156.		
17 Accounts payable and accrued expenses			10,500.				
18 Grants payable							
Net Assets or Fund Balances	19 Deferred revenue						
	20 Loans from officers, directors, trustees, and other disqualified persons						
	21 Mortgages and other notes payable						
	22 Other liabilities (describe ▶)						
	23 Total liabilities (add lines 17 through 22)		10,500.	0.			
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/>						
	24 Net assets without donor restrictions						
	25 Net assets with donor restrictions						
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/>						
	26 Capital stock, trust principal, or current funds		0.	0.			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.			
	28 Retained earnings, accumulated income, endowment, or other funds		827.	156.			
	29 Total net assets or fund balances		827.	156.			
30 Total liabilities and net assets/fund balances		11,327.	156.				

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 29 (must agree with end-of-year figure reported on prior year's return)	1	827.
2 Enter amount from Part I, line 27a	2	13,219.
3 Other increases not included in line 2 (itemize) ▶ ELECTION ADJUSTMENT	3	3,861.
4 Add lines 1, 2, and 3	4	17,907.
5 Decreases not included in line 2 (itemize) ▶ BOOK TO TAX ADJUSTMENTS	5	17,751.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	156.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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.)
1a WORLD ACCEP CORP S C NEW - 60 SHS	P	02/09/16	11/25/19
b			
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 5,792.		5,792.	0.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			0.
b			
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** 0.

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).
If (loss), enter -0- in Part I, line 8 **3** N/A

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 doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the 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))
2018	6,622,583.	1,225.	5,406.190204
2017	6,999,273.	1,700.	4,117.219412
2016	7,947,139.	50.	158,942.780000
2015	8,600,630.	7,698.	1,117.255131
2014	14,382,291.	7,002.	2,054.026135

2 Total of line 1, column (d)	2 171,637.470882
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3 34,327.494176
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4 2,026.
5 Multiply line 4 by line 3	5 69,547,503.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6 0.
7 Add lines 5 and 6	7 69,547,503.
8 Enter qualifying distributions from Part XII, line 4	8 6,671,848.

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

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-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)

5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-

6 Credits/Payments:

a 2019 estimated tax payments and 2018 overpayment credited to 2019

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

7 Total credits and payments. Add lines 6a through 6d

8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached

9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed**

10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**

11 Enter the amount of line 10 to be: **Credited to 2020 estimated tax** ☐

Refunded ☐

Part VII-A Statements Regarding Activities

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?

b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. 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?

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year.

(1) On the foundation. ☐ \$ 0. (2) On foundation managers. ☐ \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.

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.

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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

b If "Yes," has it filed a tax return on **Form 990-T** for this year?

N/A

5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?

If "Yes," attach the statement required by *General Instruction T*

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?

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

8a Enter the states to which the foundation reports or with which it is registered. See instructions. ☐ MO

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

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 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

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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		X
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		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u>	X	
14 The books are in care of ► <u>J&J MANAGEMENT SERVICES, INC.</u> Telephone no. ► <u>314-862-1040</u> Located at ► <u>1034 S. BRENTWOOD, #1860, ST. LOUIS, MO</u> ZIP+4 ► <u>63117-1229</u>		
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	N/A
16 At any time during calendar year 2019, 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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►	16	X

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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 Organizations relying on a current notice regarding disaster assistance, check here	N/A	
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 2019?	1c	X
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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
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 2019?	4b	X

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

	Yes	No
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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	N/A	
Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
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?	N/A	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.		
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, and foundation managers and their compensation.**

(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
JAMES S. MCDONNELL III	CO-TRUSTEE			
1034 S. BRENTWOOD, #1860				
ST LOUIS, MO 631171229	5.00	0.	0.	0.
JEFFREY M. MCDONNELL	CO-TRUSTEE			
1034 S. BRENTWOOD, #1860				
ST LOUIS, MO 631171229	1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

0

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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	0.
b	Average of monthly cash balances	1b	2,057.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,057.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	2,057.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	31.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,026.
6	Minimum investment return. Enter 5% of line 5	6	101.

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	101.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	1.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	100.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	100.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	100.

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	6,671,848.
b	Program-related investments - total from Part IX-B	1b	0.
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	6,671,848.
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	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	6,671,848.

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.

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				100.
2 Undistributed income, if any, as of the end of 2019				
a Enter amount for 2018 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2019:				
a From 2014	25,184.			
b From 2015	10,959.			
c From 2016				
d From 2017	11,929.			
e From 2018	7,998.			
f Total of lines 3a through e	56,070.			
4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 6,671,848.				
a Applied to 2018, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions) **	6,671,848.			
d Applied to 2019 distributable amount				0.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a).)	100.			100.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	6,727,818.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				0.
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)	6,685,029.			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7	25,084.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	17,705.			
10 Analysis of line 9:				
a Excess from 2015				
b Excess from 2016				
c Excess from 2017	9,707.			
d Excess from 2018	7,998.			
e Excess from 2019				

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	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
Name and address (home or business)				
a Paid during the year				
BOYS AND GIRLS CLUBS OF GREATER ST. LOUIS 2901 NORTH GRAND BLVD ST. LOUIS, MO 63107	NONE	PUBLIC CHARITY	GENERAL SUPPORT	100,000.
BUCKNELL UNIVERSITY 701 MOORE AVE. LEWISBURG, PA 17837	NONE	PUBLIC CHARITY	GENERAL SUPPORT	977,669.
DONALD DANFORTH PLANT SCIENCE CENTER 975 N. WARSON RD. ST. LOUIS, MO 63132	NONE	PUBLIC CHARITY	GENERAL SUPPORT	138,000.
GATEWAY ARCH PARK FOUNDATION ONE S. MEMORIAL DRIVE SUITE 700 ST. LOUIS, MO 63102	NONE	PUBLIC CHARITY	GENERAL SUPPORT	330,000.
HAWTHORN LEADERSHIP SCHOOL PO BOX 50059 ST. LOUIS, MO 63105	NONE	PUBLIC CHARITY	GENERAL SUPPORT	100,000.
Total			SEE CONTINUATION SHEET(S)	6,671,848.
b Approved for future payment				
SEE ATTACHED				57,652,879.
Total				57,652,879.

THE JSM CHARITABLE TRUST

43-1769438

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
LA TRINIDAD METHODIST CHURCH 300 SAN FERNANDO DT SAN ANTONIO, TX 78207	NONE	PUBLIC CHARITY	GENERAL SUPPORT	6,500.
MICDS 101 N. WARSON RD. ST. LOUIS, MO 63124	NONE	PUBLIC CHARITY	GENERAL SUPPORT	1,830,000.
MISSOURI HISTORICAL SOCIETY 5700 LINDELL BLVD. ST. LOUIS, MO 63112	NONE	PUBLIC CHARITY	GENERAL SUPPORT	274,000.
SCRIPPS COLLEGE 1030 N. COLUMBIA AVE. CLAREMONT, CA 91711	NONE	PUBLIC CHARITY	GENERAL SUPPORT	497,679.
ST. LOUIS POLICE FOUNDATION 9761 CLAYTON ROAD ST. LOUIS, MO 63124	NONE	PUBLIC CHARITY	GENERAL SUPPORT	500,000.
THE MUNY 1 THEATRE DR. ST. LOUIS, MO 63112	NONE	PUBLIC CHARITY	GENERAL SUPPORT	165,000.
WASHINGTON UNIVERSITY 1 BROOKINGS DR. ST. LOUIS, MO 63130	NONE	PUBLIC CHARITY	GENERAL SUPPORT	1,753,000.
Total from continuation sheets				5,026,179.

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019

Name of the organization

THE JSM CHARITABLE TRUST

Employer identification number

43-1769438**Organization type** (check one)**Filers of:****Section:**

Form 990 or 990-EZ

- ☐ 501(c)() (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- ☐ 527 political organization

Form 990-PF

- ☒ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

Name of organization	Employer identification number
THE JSM CHARITABLE TRUST	43-1769438

Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JEFFERY M. MCDONNELL 1034 S. BRENTWOOD, # 1860 ST LOUIS, MO 63117-1229	\$ 55,218.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	KATHERINE M. PIPOLI 1034 S. BRENTWOOD, # 1860 ST LOUIS, MO 63117-1229	\$ 490,419.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
3	JAMES S. MCDONNELL FOUNDATION 1034 S. BRENTWOOD, # 1860 ST LOUIS, MO 63117-1229	\$ 5,940,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
4	JEFFERY M. MCDONNELL 1034 S. BRENTWOOD, # 1860 ST LOUIS, MO 63117-1229	\$ 199,392.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization	Employer identification number
THE JSM CHARITABLE TRUST	43-1769438

Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
<u>1</u>	485 SHS WRLD / 60 SHS WRLD	\$ <u>55,218.</u>	<u>11/05/19</u>
<u>2</u>	2355 SHS WRLD / 4195 SHS GTLS	\$ <u>490,419.</u>	<u>11/05/19</u>
<u>4</u>	3126 SHS CDNS	\$ <u>199,392.</u>	<u>04/08/19</u>
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization THE JSM CHARITABLE TRUST	Employer identification number 43-1769438
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF		DIVIDENDS AND INTEREST FROM SECURITIES			STATEMENT 1
SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BANK OF AMERICA	43.	0.	43.	43.	
TO PART I, LINE 4	43.	0.	43.	43.	

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT 2
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CONSULTING FEE	4.	4.		0.
TO FORM 990-PF, PG 1, LN 16C	4.	4.		0.

FORM 990-PF		TAXES		STATEMENT 3	
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
TAXES	1.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	1.	0.		0.	

The JSM Charitable Trust
43-1769438
1034 S Brentwood Blvd, Suite 1860
Tax Year Ending 12/31/19

Attachment to Form 990-PF, *Return of Private Foundation*

**ELECTION TO TREAT QUALIFYING DISTRIBUTION AS BEING MADE OUT OF THE
UNDISTRIBUTED INCOME OF A DESIGNATED PRIOR TAX YEAR OR OUT OF CORPUS
UNDER REG. §53.4942(a)-3(d)(2)**

The JSM Charitable Trust declares that it is making an election under Reg. §53.4942(a)-3(d)(2) to treat its qualifying distribution for the tax year ending 12/31/19 as set forth below.

The qualified distribution totaled \$6,671,848 and shall first be made out of the undistributed income of the following designated prior tax years and/or corpus as follows:

\$ 0 out of the undistributed income of the tax year ending December, 31 2018.
\$ 0 out of the undistributed income of the tax year ending December, 31 2019.
\$ 6,671,848 out of corpus.

To acknowledge receipt of the election, please stamp the copy of this statement and return it to us. A pre-addressed envelope is enclosed for your convenience.

JSM Charitable Trust

By: 

Jeffrey M McDonnell

Co-Trustee

Date: 6/23/2020

THE JSM [CHARITABLE TRUST MATCHING GIFT PAYMENT] SCHEDULE 2019-2030																							On 2/1/19 JSM Revised Some Pymts for Years 2024-2027				
[First Adjustments Made Oct 2019; Moved Overages to 2020]																											
	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	R	S	T	U	V	W	X					
1	[First Adjustments Made Oct 2019; Moved Overages to 2020]																										
	Grantee (Purpose)	Grant Request ID# (1)	Total Gift (2)	JSMCT Gift (3)	Family Gift (4)	Family Donor Initials (5)			2019 (6)	The Adjustment from 2019 and 2020 (7) (same as 6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2024 (11)	2025 (12)	2026 (13)	2027 (14)	2028 (16)	2029 (15)	2030 (17)						
2	Boys & Girls Club of Greater St. Louis (New Teen Center in North County)	#220020532	1,000,000	500,000	500,000	ASM	44		100,000		100,000	100,000															
3	Hawthorn Leadership School Foundation (Capital Campaign to raise \$1.5M for 3rd floor renovations)	#220020493	200,000	100,000	100,000	ASM	44		100,000																		
4	Hollins University (Unrestricted Endowment)	#220020492	20,000,000	8,617,000	11,383,000	JSMIII	6										1,640,000	5,580,000	1,387,000								
5	Scripps College (Scripps/Prazer Science Facilities Renovation)	#220020564	2,000,000	1,000,000	1,000,000	JMM & JM			200,000		200,000	200,000	200,000	200,000													
6	May Paid Commitments Total								400,000		300,000	300,000	300,000	200,000			1,640,000	5,580,000	1,387,000								
7	Bucknell University (Endowment for Global Scholars Program)	#220020480	7,500,000	2,500,000	2,500,000	JP & JSMIII	%		500,000		500,000	500,000															
8	Davis & Elkins College (Secure the Future Campaign, Phase II)	#220020445	Up to \$5.5M	3,250,000	3,250,000	JSMIII	%				300,000	300,000	200,000	680,000	980,000	780,000											
9	Donald Danforth Plant Science Center (Endow McDowell mint Pymts)	#220020304	10,000,000	5,000,000	5,000,000	JFM	%		138,000																		
10	Forest Park Forever (Supporting "Forever" The Campaign for Forest Park's Future)	#220020433	20,000,000	10,000,000	10,000,000	JSMIII	%					500,000	500,000	1,890,000	4,930,000	2,180,000											
11	The Foundation for Barnes-Jewish Hospital/Endow & Support for the Institute for Supportive Care	#220020557	5,000,000	2,500,000	2,500,000	JFM	%								110,000	1,730,000	660,000										
12	Gateway Arch Park Foundation (formerly CityArchRiver Fdn.) (Endowment Fund for the long-term operation/maintenance of the new Archgrounds and Museum)	#220020391	8,000,000	4,000,000	2,000,000 ea	JFM & JSMIII	%		330,000		800,000	800,000	800,000														
13	Mary Institute-St. Louis County Day School (Building Construction)	#220020303	21,500,000	10,750,000	10,750,000	JSMIII	44	X	1,830,000		493,000																
14	Missouri Historical Society-History Museum (Endowment to Fund Special Exhibitions)	#220020338	5,000,000	2,500,000	2,500,000	JSMIII	44		274,000																		
15	Municipal Theatre Association (The MUNT) (Endowment)	#220020337	3,000,000	1,500,000	1,500,000	JSMIII	44		165,000																		
16	Saint Louis Police Foundation (Purchase Radios)	#220020571	1,000,000	500,000	500,000	ASM	44		500,000																		
17	Scripps College (Student Research Endowment)	#220020495	510,000	255,000	255,000	JMM & JM	44		50,000		50,000	50,000															
18	Washington University - Genome Institute (Endowment)	#220020392	25,000,000	12,500,000	12,500,000	JSMIII	44				3,500,000	3,500,000	3,500,000	2,000,000													
19	Washington University (McDonnell Fund For Academic Excellence)	#220020209	50,000,000	25,000,000	25,000,000	JFM	44		1,753,000		1,422,879																
20	Washington University (Accelerating Discovery all McDonnell Genome Institute)	#220020566	50,000,000	13,000,000	28,000,000	JSMIII	44		5,540,000		5,642,000	5,650,000	5,000,000	5,370,000	6,030,000	4,690,000	680,000	4,510,000	5,540,000	2,950,000							
21	November/December Scheduled Commitments Total								5,940,000		7,835,879	6,950,000	6,300,000	5,670,000	6,030,000	6,330,000	6,260,000	5,897,000	5,540,000	2,950,000							
22	TOTAL JSM CHARITABLE TRUST COMMITMENTS BY YEAR (Funds Committed By Trust)								5,940,000		7,835,879	6,950,000	6,300,000	5,670,000	6,030,000	6,330,000	6,260,000	5,897,000	5,540,000	2,950,000							
23																											
24																											
25																											
26																											
27																											

FORM 990-PF

ELECTION UNDER REGULATIONS SECTION
53.4942(A)-3(D)(2) TO TREAT
EXCESS QUALIFYING DISTRIBUTIONS
AS DISTRIBUTIONS OUT OF CORPUS

STATEMENT 4

OR SUCH GREATER AMOUNTS AS MAY BE REQUIRED TO QUALIFY UNDER SECTION
170(B)(1)(F)(II). SEE ATTACHED STATEMENT.