



T (503) 242-1447  
F (503) 274-2789

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805 SW Broadway  
Suite 1200  
Portland, OR 97205

November 7, 2018

Mynor Veliz  
Headwaters Health Foundation  
283 W Front Street  
Missoula, MT 59802

Dear Mynor:

Enclosed are the organization's 2017 Exempt Organization returns. The paper filed return(s) should be signed, dated, and mailed, as indicated.

Specific filing instructions are as follows.

**FORM 990-PF RETURN:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by November 15, 2018.

Form 990-PF has an overpayment of \$12,337. The entire overpayment has been applied to the estimated tax payments.

No amount is due on Form 990-PF.

**FORM 990-T RETURN:**

No amount is due on Form 990-T.

Please sign and mail on or before November 15, 2018.

Mail to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

Please note that there is \$2,788,897 of undistributed income for 2017 on Form 990-PF. The organization must distribute this amount by the end of its 2018 tax year to avoid the excise tax on undistributed income.

**MONTANA FORM CIT RETURN:**

The Montana Form CIT should be mailed on or before November 15, 2018 to:

Montana Department of Revenue  
PO Box 8021  
Helena, MT 59604-8021

Enclose a check or money order for \$50, payable to Montana Department of Revenue.

We prepared the returns from information you provided to us without verification in accordance with the terms of the Master Services Agreement (MSA) and Addendum that we have in place with you. In

addition, we have relied on you to alert us if you participated in a listed transaction or a transaction of interest as described on the following IRS websites:

- Listed transactions: <http://www.irs.gov/Businesses/Corporations/Listed-Transactions>
- Transactions of interest: <https://www.irs.gov/businesses/corporations/transactions-of-interest>

Please contact us if you have engaged in a transaction substantially similar to one of the transactions described on either of these websites, or as identified as a listed transaction on any state website.

Upon examination of the returns by taxing authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns or if we may be of further assistance.

Sincerely,

*Wendy Campos*  
for Moss Adams LLP

Enclosures

# TAX RETURN FILING INSTRUCTIONS

FORM 990-PF

**FOR THE YEAR ENDING**

December 31, 2017

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**Prepared For:**

Headwaters Health Foundation  
of Western Montana  
283 W Front Street No. 301  
Missoula, MT 59802

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**Prepared By:**

Moss Adams LLP  
805 SW Broadway Ste 1200  
Portland, OR 97205

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**Amount Due or Refund:**

An overpayment of \$12,337. The entire overpayment has been applied to the estimated tax payments.

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**Make Check Payable To:**

No amount is due.

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**Mail Tax Return and Check (if applicable) To:**

Not applicable

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**Return Must be Mailed On or Before:**

Not applicable

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**Special Instructions:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by November 15, 2018

Please note that there is \$2,788,897 of undistributed income for 2017 on Form 990-PF. The organization must distribute this amount by the end of its 2018 tax year to avoid the excise tax on undistributed income.

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

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

# 2017

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization

HEADWATERS HEALTH FOUNDATION  
OF WESTERN MONTANA

Employer identification number

81-1099715

Name and title of officer

CHRISTINA TWOHIG  
TREASURER

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

<b>1a</b> Form 990 check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b>	_____
<b>2a</b> Form 990-EZ check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9)	<b>2b</b>	_____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22)	<b>3b</b>	_____
<b>4a</b> Form 990-PF check here	<input checked="" type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5)	<b>4b</b>	55,921.
<b>5a</b> Form 8868 check here	<input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, line 3c)	<b>5b</b>	_____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize MOSS ADAMS LLP to enter my PIN 12345  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

93389448102

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 10/26/18

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2017)

723051 10-11-17

**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.  
▶ Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

**2017**

Open to Public Inspection

Form **990-PF**

Department of the Treasury  
Internal Revenue Service

For calendar year 2017 or tax year beginning , and ending

Name of foundation <b>HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA</b>		<b>A Employer identification number</b>  81-1099715
Number and street (or P.O. box number if mail is not delivered to street address) 283 W FRONT STREET	Room/suite 301	<b>B Telephone number</b>  406-926-6526
City or town, state or province, country, and ZIP or foreign postal code MISSOULA, MT 59802		<b>C</b> If exemption application is pending, check here ... <input type="checkbox"/>
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D 1.</b> Foreign organizations, check here ..... <input type="checkbox"/>  <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ..... <input type="checkbox"/>
<b>H</b> 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		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 94,512,778.	<b>J</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

<b>Part I Analysis of Revenue and Expenses</b> <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received .....	86,574,733.		N/A	
	<b>2</b> Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	<b>3</b> Interest on savings and temporary cash investments .....	442,098.	442,098.		STATEMENT 2
	<b>4</b> Dividends and interest from securities .....	1,454,692.	1,617,802.		STATEMENT 3
	<b>5a</b> Gross rents .....				
	<b>b</b> Net rental income or (loss) .....				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10 .....	629,791.			STATEMENT 1
	<b>b</b> Gross sales price for all assets on line 6a .....	2,064,820.			
	<b>7</b> Capital gain net income (from Part IV, line 2) .....		1,089,517.		
	<b>8</b> Net short-term capital gain .....				
	<b>9</b> Income modifications .....				
	<b>10a</b> Gross sales less returns and allowances .....				
<b>b</b> Less: Cost of goods sold .....					
<b>c</b> Gross profit or (loss) .....					
<b>11</b> Other income .....	513,401.	722,249.		STATEMENT 4	
<b>12 Total.</b> Add lines 1 through 11 .....	89,614,715.	3,871,666.			
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc. ....	286,492.	23,417.		247,077.
	<b>14</b> Other employee salaries and wages .....	138,765.	0.		128,087.
	<b>15</b> Pension plans, employee benefits .....	118,658.	1,454.		85,105.
	<b>16a</b> Legal fees ..... STMT 5	4,390.	0.		2,592.
	<b>b</b> Accounting fees ..... STMT 6	24,047.	775.		20,817.
	<b>c</b> Other professional fees ..... STMT 7	458,444.	1,002,001.		159,438.
	<b>17</b> Interest .....	23,951.	23,951.		0.
	<b>18</b> Taxes ..... STMT 8	185,141.	23,953.		0.
	<b>19</b> Depreciation and depletion .....	944.	0.		
	<b>20</b> Occupancy .....	86,246.	0.		81,842.
	<b>21</b> Travel, conferences, and meetings .....	57,910.	0.		57,890.
	<b>22</b> Printing and publications .....	2,832.	0.		2,832.
	<b>23</b> Other expenses ..... STMT 9	199,465.	48.		199,306.
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 .....	1,587,285.	1,075,599.		984,986.
	<b>25</b> Contributions, gifts, grants paid .....	0.			0.
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25 .....	1,587,285.	1,075,599.		984,986.	
<b>27 Subtract line 26 from line 12:</b>					
<b>a</b> Excess of revenue over expenses and disbursements ...	88,027,430.				
<b>b Net investment income</b> (if negative, enter -0-) .....		2,796,067.			
<b>c Adjusted net income</b> (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		27,375.	449,608.	449,608.
	2	Savings and temporary cash investments			750,000.	750,000.
	3	Accounts receivable	20,540.			
		Less: allowance for doubtful accounts			20,540.	20,540.
	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	STMT 11	0.	51,399,947.	51,399,947.
	c	Investments - corporate bonds	STMT 12	0.	3,776,748.	3,776,748.
	11	Investments - land, buildings, and equipment: basis				
	Less: accumulated depreciation					
12	Investments - mortgage loans					
13	Investments - other	STMT 13	0.	38,111,218.	38,111,218.	
14	Land, buildings, and equipment: basis	5,661.				
	Less: accumulated depreciation	STMT 10	944.	0.	4,717.	4,717.
15	Other assets (describe)					
16	<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)			27,375.	94,512,778.	94,512,778.
Liabilities	17	Accounts payable and accrued expenses		1,493.	71,570.	
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable				
	22	Other liabilities (describe)	STATEMENT 14	0.	244,191.	
23	<b>Total liabilities</b> (add lines 17 through 22)			1,493.	315,761.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26, and lines 30 and 31.					
	24	Unrestricted		25,882.	94,197,017.	
	25	Temporarily restricted				
	26	Permanently restricted				
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> 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				
30	<b>Total net assets or fund balances</b>			25,882.	94,197,017.	
31	<b>Total liabilities and net assets/fund balances</b>			27,375.	94,512,778.	

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	25,882.
2	Enter amount from Part I, line 27a	2	88,027,430.
3	Other increases not included in line 2 (itemize) UNREALIZED GAINS	3	6,143,705.
4	Add lines 1, 2, and 3	4	94,197,017.
5	Decreases not included in line 2 (itemize)	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	94,197,017.

**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.)
<b>1a PUBLICLY TRADED SECURITIES</b>			
<b>b ALTERNATIVE INVESTMENTS</b>	P		
<b>c CAPITAL GAINS DIVIDENDS</b>			
<b>d</b>			
<b>e</b>			

(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))
<b>a</b> 1,037,000.		975,303.	61,697.
<b>b</b> 283,651.			283,651.
<b>c</b> 744,169.			744,169.
<b>d</b>			
<b>e</b>			

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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
<b>a</b>			61,697.
<b>b</b>			283,651.
<b>c</b>			744,169.
<b>d</b>			
<b>e</b>			

<b>2</b> 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 .....	<b>2</b>	1,089,517.
<b>3</b> 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 .....	<b>3</b>	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))
2016	48,448.	17,220.	2.813473
2015			
2014			
2013			
2012			

<b>2</b> Total of line 1, column (d) .....	<b>2</b>	2.813473
<b>3</b> 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 .....	<b>3</b>	2.813473
<b>4</b> Enter the net value of noncharitable-use assets for 2017 from Part X, line 5 .....	<b>4</b>	77,661,511.
<b>5</b> Multiply line 4 by line 3 .....	<b>5</b>	218,498,564.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) .....	<b>6</b>	27,961.
<b>7</b> Add lines 5 and 6 .....	<b>7</b>	218,526,525.
<b>8</b> Enter qualifying distributions from Part XII, line 4 .....	<b>8</b>	990,647.

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)

Table with 11 rows for excise tax calculations. Includes fields for exempt foundations, tax under section 511, add lines 1 and 2, subtitle A tax, tax based on investment income, credits/payments (6a-6d), total credits, penalty, tax due, overpayment, and amount credited to 2018 estimated tax.

Part VII-A Statements Regarding Activities

Table with 10 rows for activity statements. Includes questions about political campaigns, political purposes, Form 1120-POL filing, tax on political expenditures, reimbursement, IRS reporting, changes in governing instruments, unrelated business income, Form 990-T filing, liquidation, section 508(e) requirements, assets, reporting states, and substantial contributors.



Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-16. Row 11: At any time during the year, did the foundation, directly or indirectly, own a controlled entity... Row 12: Did the foundation make a distribution to a donor advised fund... Row 13: Did the foundation comply with the public inspection requirements... Row 14: The books are in care of MYNOR VELIZ... Row 15: Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF... Row 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?

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.

Table with 3 columns: Question, Yes, No. Rows 1a-4b. Row 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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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.) Row 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. Row 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? Row 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? If "Yes," list the years. 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.) c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. Row 3a: Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? Row 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.) Row 4a: Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? Row 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?

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

		Yes	No
<b>5a</b> 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>b</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	<b>5b</b>	
Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>		
<b>c</b> 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 <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
<b>6a</b> 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>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>6b</b>	X
If "Yes" to 6b, file Form 8870.			
<b>7a</b> 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>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	<b>7b</b>	

**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
SEE STATEMENT 16		286,491.	23,744.	17,059.

**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
MARY K WINDECKER - 283 W FRONT STREET, MISSOULA, MT 59802	PROJECT MANAGER	54,543.	1,553.	0.

**Total** number of other employees paid over \$50,000 0

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)

**3 Five highest-paid independent contractors for professional services. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
PHILANTHROPY NORTHWEST 2101 4TH AVENUE SUITE 650, SEATTLE, WA 98121	CONSULTING	75,018.

Total number of others receiving over \$50,000 for professional services ..... 0

**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 N/A	
2	
3	
4	

**Part IX-B Summary of Program-Related Investments**

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	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 ..... 0.

**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	38,491,412.
b	Average of monthly cash balances .....	1b	2,241,544.
c	Fair market value of all other assets .....	1c	38,111,218.
d	<b>Total</b> (add lines 1a, b, and c) .....	1d	78,844,174.
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	78,844,174.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) .....	4	1,182,663.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4 .....	5	77,661,511.
6	<b>Minimum investment return.</b> Enter 5% of line 5 .....	6	3,883,076.

**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	3,883,076.
2a	Tax on investment income for 2017 from Part VI, line 5 .....	2a	55,921.
b	Income tax for 2017. (This does not include the tax from Part VI.) .....	2b	
c	Add lines 2a and 2b .....	2c	55,921.
3	Distributable amount before adjustments. Subtract line 2c from line 1 .....	3	3,827,155.
4	Recoveries of amounts treated as qualifying distributions .....	4	0.
5	Add lines 3 and 4 .....	5	3,827,155.
6	Deduction from distributable amount (see instructions) .....	6	0.
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 .....	7	3,827,155.

**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	984,986.
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	5,661.
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	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4 .....	4	990,647.
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	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 .....	6	990,647.

**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
<b>1</b> Distributable amount for 2017 from Part XI, line 7				3,827,155.
<b>2</b> Undistributed income, if any, as of the end of 2017:				
<b>a</b> Enter amount for 2016 only			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2017:				
<b>a</b> From 2012				
<b>b</b> From 2013				
<b>c</b> From 2014				
<b>d</b> From 2015				
<b>e</b> From 2016	47,611.			
<b>f</b> Total of lines 3a through e	47,611.			
<b>4</b> Qualifying distributions for 2017 from Part XII, line 4: ▶ \$	990,647.			
<b>a</b> Applied to 2016, but not more than line 2a			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions)	0.			
<b>d</b> Applied to 2017 distributable amount				990,647.
<b>e</b> Remaining amount distributed out of corpus	0.			
<b>5</b> Excess distributions carryover applied to 2017 (If an amount appears in column (d), the same amount must be shown in column (a).)	47,611.			47,611.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
<b>e</b> Undistributed income for 2016. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
<b>f</b> Undistributed income for 2017. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2018				2,788,897.
<b>7</b> 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)	0.			
<b>8</b> Excess distributions carryover from 2012 not applied on line 5 or line 7	0.			
<b>9</b> Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	0.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2013				
<b>b</b> Excess from 2014				
<b>c</b> Excess from 2015				
<b>d</b> Excess from 2016				
<b>e</b> Excess from 2017				

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

**1 a** 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 foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

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

**Part XV Supplementary Information (Complete this part only if the foundation 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).)  
 NONE

**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.  
 NONE

**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., 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)*

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
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)				
<b>a Paid during the year</b>				
NONE				
<b>Total</b> .....				<b>3a</b> 0.
<b>b Approved for future payment</b>				
NONE				
<b>Total</b> .....				<b>3b</b> 0.





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

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

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (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
N/A		

**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 or trustee: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **TREASURER**

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 <input type="checkbox"/> if self-employed	PTIN
WENDY CAMPOS	WENDY CAMPOS	10/26/18		P00448102
Firm's name ► MOSS ADAMS LLP			Firm's EIN ► 91-0189318	
Firm's address ► 805 SW BROADWAY STE 1200 PORTLAND, OR 97205			Phone no. 503-242-1447	

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

**Name of the organization**

HEADWATERS HEALTH FOUNDATION  
OF WESTERN MONTANA

**Employer identification number**

81-1099715

**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) (2017)

<b>Name of organization</b> HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA	<b>Employer identification number</b> 81-1099715
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**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	COMMUNITY MEDICAL CENTER  2827 FORT MISSOULA ROAD  MISSOULA, MT 59804	\$ 86,574,733.	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.)
	_____	\$ _____	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.)
	_____	\$ _____	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.)

<b>Name of organization</b> HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA	<b>Employer identification number</b> 81-1099715
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**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
1	PUBLICLY TRADED SECURITIES <hr/> <hr/> <hr/>	\$ 44,262,993.	04/03/17
1	ALTERNATIVE INVESTMENTS <hr/> <hr/> <hr/>	\$ 30,542,560.	04/30/17
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____

<b>Name of organization</b> HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA	<b>Employer identification number</b> 81-1099715
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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
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

Name **HEADWATERS HEALTH FOUNDATION**  
**OF WESTERN MONTANA**

Employer identification number  
**81-1099715**

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

**Part I Required Annual Payment**

1	Total tax (see instructions) .....		<b>1</b>	55,921.
2 a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 .....	<b>2a</b>		
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method .....	<b>2b</b>		
c	Credit for federal tax paid on fuels (see instructions) .....	<b>2c</b>		
d	<b>Total.</b> Add lines 2a through 2c .....		<b>2d</b>	
3	Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation doesn't owe the penalty .....		<b>3</b>	55,921.
4	Enter the tax shown on the corporation's 2016 income tax return. See instructions. <b>Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5</b> .....		<b>4</b>	
5	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 .....		<b>5</b>	55,921.

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

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

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year .....	<b>9</b> 05/15/17	06/15/17	09/15/17	12/15/17
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column .....	<b>10</b> 13,980.	13,981.	13,980.	13,980.
11 <b>Estimated tax paid or credited for each period.</b> For column (a) only, enter the amount from line 11 on line 15. See instructions .....	<b>11</b>			
<b>Complete lines 12 through 18 of one column before going to the next column.</b>				
12 Enter amount, if any, from line 18 of the preceding column .....	<b>12</b>			
13 Add lines 11 and 12 .....	<b>13</b>			
14 Add amounts on lines 16 and 17 of the preceding column .....	<b>14</b>	13,980.	27,961.	41,941.
15 Subtract line 14 from line 13. If zero or less, enter -0- .....	<b>15</b> 0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- .....	<b>16</b>	13,980.	27,961.	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 .....	<b>17</b> 13,980.	13,981.	13,980.	13,980.
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column .....	<b>18</b>			

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

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <b>(C Corporations with tax years ending June 30 and S corporations:</b> Use 3rd month instead of 4th month. <b>Form 990-PF and Form 990-T filers:</b> Use 5th month instead of 4th month.) See instructions ..... <b>19</b>				
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19 .....	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2017 and before 7/1/2017 .....	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 4\% (0.04)}{365}$ ...	<b>22</b> \$	\$	\$	\$
<b>23</b> Number of days on line 20 after 06/30/2017 and before 10/1/2017 .....	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 4\% (0.04)}{365}$ ...	<b>24</b> \$	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2017 and before 1/1/2018 .....	<b>25</b>			
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 4\% (0.04)}{365}$ ...	<b>26</b> \$	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2017 and before 4/1/2018 .....	<b>27</b>	SEE ATTACHED WORKSHEET		
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 4\% (0.04)}{365}$ ...	<b>28</b> \$	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2018 and before 7/1/2018 .....	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$ .....	<b>30</b> \$	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2018 and before 10/1/2018 .....	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$ .....	<b>32</b> \$	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2018 and before 1/1/2019 .....	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$ .....	<b>34</b> \$	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2018 and before 3/16/2019 .....	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$ .....	<b>36</b> \$	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 .....	<b>37</b> \$	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 33; or the comparable line for other income tax returns .....	<b>38</b> \$			1,742.

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

FORM 990-PF  
**UNDERPAYMENT OF ESTIMATED TAX WORKSHEET**

Name(s) HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA					Identifying Number  81-1099715
---	--	--	--	--	--------------------------------------

(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
05/15/17	13,980.	13,980.	31	.000109589	47.
06/15/17	13,981.	27,961.	92	.000109589	282.
09/15/17	13,980.	41,941.	91	.000109589	418.
12/15/17	13,980.	55,921.	106	.000109589	650.
03/31/18	0.	55,921.	45	.000136986	345.

Penalty Due (Sum of Column F). ..... 1,742.

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



FORM 990-PF

GAIN OR (LOSS) FROM SALE OF ASSETS

STATEMENT 1

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	DATE ACQUIRED	DATE SOLD	(F) GAIN OR LOSS
PUBLICLY TRADED SECURITIES							
	1,037,000.	975,303.	0.				61,697.

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	DATE ACQUIRED	DATE SOLD	(F) GAIN OR LOSS
ALTERNATIVE INVESTMENTS							
	283,651.	459,726.	0.				-176,075.

CAPITAL GAINS DIVIDENDS FROM PART IV							744,169.
TOTAL TO FORM 990-PF, PART I, LINE 6A							629,791.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
MANAGED ACCOUNTS	442,098.	442,098.	
TOTAL TO PART I, LINE 3	442,098.	442,098.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 3

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ALTERNATIVE INVESTMENTS	169,261.	0.	169,261.	332,371.	
MANAGED ACCOUNTS	2,029,600.	744,169.	1,285,431.	1,285,431.	
TO PART I, LINE 4	2,198,861.	744,169.	1,454,692.	1,617,802.	

FORM 990-PF OTHER INCOME STATEMENT 4

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ALTERNATIVE INVESTMENTS	513,401.	722,249.	
TOTAL TO FORM 990-PF, PART I, LINE 11	513,401.	722,249.	

FORM 990-PF LEGAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	4,390.	0.		2,592.
TO FM 990-PF, PG 1, LN 16A	4,390.	0.		2,592.

FORM 990-PF ACCOUNTING FEES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	24,047.	775.		20,817.
TO FORM 990-PF, PG 1, LN 16B	24,047.	775.		20,817.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT	251,175.	251,175.		0.
CONSULTING	156,229.	0.		113,724.
RECRUITING	45,714.	0.		45,714.
PASSTHROUGH INVESTMENT EXPENSE	5,326.	750,826.		0.
TO FORM 990-PF, PG 1, LN 16C	458,444.	1,002,001.		159,438.

FORM 990-PF

TAXES

STATEMENT 8

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX	185,141.	0.		0.
FOREIGN TAX	0.	23,953.		0.
TO FORM 990-PF, PG 1, LN 18	185,141.	23,953.		0.

FORM 990-PF

OTHER EXPENSES

STATEMENT 9

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
SMALL EQUIPMENT	103,059.	0.		103,059.
INSURANCE	26,944.	0.		26,944.
COMPUTER AND SOFTWARE	24,055.	0.		24,055.
ADVERTISING AND PROMOTIONS	10,787.	0.		10,787.
FEES AND SUBSCRIPTIONS	10,040.	0.		10,040.
OFFICE EXPENSE	9,324.	0.		9,213.
REPAIRS AND MAINTENANCE	8,609.	0.		8,609.
EQUIPMENT RENT	5,725.	0.		5,725.
MISCELLANEOUS	853.	0.		853.
BOND PREMIUM AMORTIZATION	48.	48.		0.
STATE FILING FEES	21.	0.		21.
TO FORM 990-PF, PG 1, LN 23	199,465.	48.		199,306.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 10

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE	FAIR MARKET VALUE
INTERACTIVE DISPLAY SYSTEM	5,661.	944.	4,717.	4,717.
TO 990-PF, PART II, LN 14	5,661.	944.	4,717.	4,717.

FORM 990-PF CORPORATE STOCK STATEMENT 11

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SPDR S&P GLOBAL NATURAL	1,398,495.	1,398,495.
DFA EMERGING MKTS VALUE	5,928,154.	5,928,154.
PIMCO RAE FUNDAMENTAL	20,554,684.	20,554,684.
PIMCO RAE FUNDAMENTAL	18,792,622.	18,792,622.
PIMCO RAE FUNDAMENTAL	4,725,992.	4,725,992.
TOTAL TO FORM 990-PF, PART II, LINE 10B	51,399,947.	51,399,947.

FORM 990-PF CORPORATE BONDS STATEMENT 12

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
VANGUARD INFLATION	1,227,415.	1,227,415.
VANGUARD TOTAL BOND	2,549,333.	2,549,333.
TOTAL TO FORM 990-PF, PART II, LINE 10C	3,776,748.	3,776,748.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 13

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
THE HIGHCLERE INTERNATIONAL INVESTORS EMERGING MARKETS SMID FUND	FMV	5,769,933.	5,769,933.
SEAPORT GLOBAL PROPERTY SECURITIES FUND LLC	FMV	5,753,567.	5,753,567.
HARVEST MLP INCOME FUND II LLC	FMV	4,765,518.	4,765,518.
CLIFTON EQUAL SECTOR COMMODITY STRATEGY FUND LLC	FMV	1,390,765.	1,390,765.
WEATHERLOW OFFSHORE FUND I LTD	FMV	8,045,257.	8,045,257.
IRONWOOD INTERNATIONAL LTD	FMV	7,419,642.	7,419,642.
WCP NEWCOLD LP	FMV	1,972,798.	1,972,798.
COLLER INTERNATIONAL PARTNERS VII FEEDER FUND LP	FMV	613,187.	613,187.
LPL FINANCIAL	FMV	2,380,551.	2,380,551.
TOTAL TO FORM 990-PF, PART II, LINE 13		38,111,218.	38,111,218.

FORM 990-PF

OTHER LIABILITIES

STATEMENT 14

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
PAYROLL LIABILITIES	0.	59,050.
DEFERRED EXCISE TAX	0.	131,179.
EXCISE TAX PAYABLE	0.	53,962.
TOTAL TO FORM 990-PF, PART II, LINE 22	0.	244,191.

FORM 990-PF

LIST OF SUBSTANTIAL CONTRIBUTORS  
PART VII-A, LINE 10

STATEMENT 15

NAME OF CONTRIBUTOR

ADDRESS

COMMUNITY MEDICAL CENTER

2827 FORT MISSOULA ROAD  
MISSOULA, MT 59804

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS  
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 16

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
ROBERT PHILLIPS 283 W FRONT STREET MISSOULA, MT 59802	CHAIRMAN 1.31	0.	0.	116.
ROSALIE SHEEHY CATES 283 W FRONT STREET MISSOULA, MT 59802	VICE CHAIRMAN 1.31	0.	0.	0.
CHRISTINA TWOHIG 283 W FRONT STREET MISSOULA, MT 59802	TREASURER 1.30	0.	0.	116.
MACK CLAPP 283 W FRONT STREET MISSOULA, MT 59802	TRUSTEE 1.30	0.	0.	117.
JODI DALY 283 W FRONT STREET MISSOULA, MT 59802	TRUSTEE 1.30	0.	0.	0.
PENNY KIPP 283 W FRONT STREET MISSOULA, MT 59802	TRUSTEE 1.30	0.	0.	0.
RYAN TOLLESON KNEE 283 W FRONT STREET MISSOULA, MT 59802	TRUSTEE 1.30	0.	0.	117.
JAY LOWDER 283 W FRONT STREET MISSOULA, MT 59802	TRUSTEE 1.30	0.	0.	0.
STEVE MCNEECE 283 W FRONT STREET MISSOULA, MT 59802	TRUSTEE 1.30	0.	0.	0.
RICHARD OPPER 283 W FRONT STREET MISSOULA, MT 59802	TRUSTEE 1.30	0.	0.	0.

HEADWATERS HEALTH FOUNDATION OF WESTERN

81-1099715

ALYSSA SCHOCK	TRUSTEE			
283 W FRONT STREET	1.30	0.	0.	115.
MISSOULA, MT 59802				

MIKE STEWART	TRUSTEE			
283 W FRONT STREET	1.30	0.	0.	116.
MISSOULA, MT 59802				

BRENDA SOLORZANO-CAUDLE	CEO			
283 W FRONT STREET	40.00	180,588.	11,182.	16,246.
MISSOULA, MT 59802				

MYNOR A VELIZ	CFO			
283 W FRONT STREET	40.00	105,903.	12,562.	116.
MISSOULA, MT 59802				

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII

286,491.	23,744.	17,059.
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2017 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

990-PF

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	INTERACTIVE DISPLAY SYSTEM	02/27/17	SL	5.00		16	5,661.				5,661.			944.	944.
	* TOTAL 990-PF PG 1 DEPR						5,661.				5,661.	0.		944.	944.



# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868) .**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA	Employer identification number (EIN) or  81-1099715
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 283 W FRONT STREET, NO. 301	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MISSOULA, MT 59802	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MYNOR VELIZ

- The books are in the care of ▶ 283 W FRONT STREET - MISSOULA, MT 59802  
Telephone No. ▶ 406-926-6526 Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until NOVEMBER 15, 2018, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 2017 or
- ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	70,000.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	70,000.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2017)

MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045

# TAX RETURN FILING INSTRUCTIONS

FORM 990-T

**FOR THE YEAR ENDING**

December 31, 2017

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**Prepared For:**

Headwaters Health Foundation  
of Western Montana  
283 W Front Street No. 301  
Missoula, MT 59802

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**Prepared By:**

Moss Adams LLP  
805 SW Broadway Ste 1200  
Portland, OR 97205

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**Amount Due or Refund:**

No amount is due.

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**Make Check Payable To:**

No amount is due.

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**Mail Tax Return and Check (if applicable) To:**

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

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**Return Must be Mailed On or Before:**

November 15, 2018

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**Special Instructions:**

The return should be signed and dated.

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

2017

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).

Department of the Treasury Internal Revenue Service

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

Form header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets; D Employer identification number; E Unrelated business activity codes; F Group exemption number; G Check organization type; H Describe the organization's primary unrelated business activity; I During the tax year, was the corporation a subsidiary...

Form header section containing: J The books are in care of; Telephone number; Part I Unrelated Trade or Business Income table header.

Table for Part I Unrelated Trade or Business Income with columns (A) Income, (B) Expenses, (C) Net and rows 1a through 13.

Table for Part II Deductions Not Taken Elsewhere with columns 14 through 34 and rows for various deduction categories.

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____		
<b>c</b> Income tax on the amount on line 34	<b>35c</b>	0.
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>36</b>	
<b>37 Proxy tax.</b> See instructions	<b>37</b>	
<b>38 Alternative minimum tax</b>	<b>38</b>	
<b>39 Tax on Non-Compliant Facility Income.</b> See instructions	<b>39</b>	
<b>40 Total.</b> Add lines 37, 38 and 39 to line 35c or 36, whichever applies	<b>40</b>	0.

**Part IV Tax and Payments**

<b>41a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>41a</b>	
<b>b</b> Other credits (see instructions)	<b>41b</b>	
<b>c</b> General business credit. Attach Form 3800	<b>41c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>41d</b>	
<b>e Total credits.</b> Add lines 41a through 41d	<b>41e</b>	
<b>42</b> Subtract line 41e from line 40	<b>42</b>	0.
<b>43</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>43</b>	
<b>44 Total tax.</b> Add lines 42 and 43	<b>44</b>	0.
<b>45a</b> Payments: A 2016 overpayment credited to 2017	<b>45a</b>	
<b>b</b> 2017 estimated tax payments	<b>45b</b>	
<b>c</b> Tax deposited with Form 8868	<b>45c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>45d</b>	
<b>e</b> Backup withholding (see instructions)	<b>45e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>45f</b>	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	<b>45g</b>	
<b>46 Total payments.</b> Add lines 45a through 45g	<b>46</b>	
<b>47</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>47</b>	
<b>48 Tax due.</b> If line 46 is less than the total of lines 44 and 47, enter amount owed	<b>48</b>	0.
<b>49 Overpayment.</b> If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	<b>49</b>	0.
<b>50</b> Enter the amount of line 49 you want: <b>Credited to 2018 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>50</b>	

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

<b>51</b> At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		X
<b>52</b> 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
<b>53</b> Enter the amount of tax-exempt interest received or accrued during the tax year		

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

TREASURER \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name WENDY CAMPOS	Preparer's signature WENDY CAMPOS	Date 10/26/18	Check <input type="checkbox"/> if self-employed	PTIN P00448102
Firm's name <b>MOSS ADAMS LLP</b> 805 SW BROADWAY STE 1200			Firm's EIN <b>91-0189318</b>	
Firm's address <b>PORTLAND, OR 97205</b>			Phone no. <b>503-242-1447</b>	

**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 <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 .....		
3 Cost of labor .....	3			7	
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 <b>Total.</b> 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)		%	
<b>Totals</b> .....			Enter here and on page 1, Part I, line 7, column (A). 0.
<b>Total dividends-received deductions</b> included in column 8 .....			Enter here and on page 1, Part I, line 7, column (B). 0.

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b>			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).
<b>Totals</b>		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.
<b>Totals</b>	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)						
<b>Totals</b> (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)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b> .....	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			0.

FORM 990-T

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 17

PARTNERSHIP NAME	GROSS INCOME	DEDUCTIONS	NET INCOME OR (LOSS)
HARVEST MLP INCOME FUND II LLC	1.	0.	1.
WCP NEWCOLD LP	-52,103.	0.	-52,103.
TOTAL TO FORM 990-T, PAGE 1, LINE 5	-52,102.	0.	-52,102.



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor Headwaters Health Foundation of Western Montana	Identifying number (see instructions)  81-1099715
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- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? .....  Yes  No
- b** Did the transferor remain in existence after the transfer? .....  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? .....  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? .....  Yes  No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
WCP NEWCOLD LP	47-3997648

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? .....  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership? .....  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? .....  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>3</b> Name of transferee (foreign corporation)  NEWCOLD UK BV	<b>4a</b> Identifying number, if any
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<b>5</b> Address (including country) HOGEWEG 35 E ZALTBOMMEL, 5301 LJ NETHERLANDS	<b>4b</b> Reference ID number  2001
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**6** Country code of country of incorporation or organization  
NL

**7** Foreign law characterization (see instructions)  
LIMITED LIABILITY COMPANY

- 8** Is the transferee foreign corporation a controlled foreign corporation? .....  Yes  No

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **926** (Rev. 12-2017)

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/12/2017		263,367.		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**Section B - Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

**Section C - Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
<b>Totals</b>					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

- 11** Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)?  Yes  No
- 12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.
- a** Transfer of property subject to section 367(a)(1) gain recognition  Yes  No
  - b** Depreciation recapture  Yes  No
  - c** Branch loss recapture  Yes  No
  - d** If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture  \$ \_\_\_\_\_
  - e** Any other income recognition provision contained in the above-referenced regulations  Yes  No
- If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

**Section D - Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
<b>Totals</b>						



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

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 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor Headwaters Health Foundation of Western Montana	Identifying number (see instructions) 81-1099715
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- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made?  Yes  No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
WCP NEWCOLD LP	47-3997648

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation) NEWCOLD SYDNEY UNIT TRUST	4a Identifying number, if any 98-6084629
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5 Address (including country) LEVEL 1, 140 BOURKE STREET MELBOURNE, VICTORIA 3000 AUSTRALIA	4b Reference ID number
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6 Country code of country of incorporation or organization  
AS

7 Foreign law characterization (see instructions)  
TRUST

- 8** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 926 (Rev. 12-2017)

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	04/20/2017		125,133.		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**Section B - Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

**Section C - Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
<b>Totals</b>					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

- 11** Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)?  Yes  No
- 12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.
- a** Transfer of property subject to section 367(a)(1) gain recognition  Yes  No
  - b** Depreciation recapture  Yes  No
  - c** Branch loss recapture  Yes  No
  - d** If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture  \$ \_\_\_\_\_
  - e** Any other income recognition provision contained in the above-referenced regulations  Yes  No
- If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

**Section D - Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
<b>Totals</b>						

- 13 a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)?  Yes  No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 14 a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)?  Yes  No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not?  Yes  No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 15 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ \_\_\_\_\_
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.  
(a) Before .000 % (b) After .352 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 20 Did this transfer result from a change in entity classification?  Yes  No
- 21 a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)?  Yes  No  
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

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 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor Headwaters Health Foundation of Western Montana	Identifying number (see instructions) 81-1099715
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- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made?  Yes  No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
WCP NEWCOLD LP	47-3997648

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation) NEWCOLD MELBOURNE UNIT TRUST	4a Identifying number, if any 98-6084627
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5 Address (including country) LEVEL 1, 140 BOURKE STREET MELBOURNE, VICTORIA 3000 AUSTRALIA	4b Reference ID number
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6 Country code of country of incorporation or organization  
AS

7 Foreign law characterization (see instructions)  
TRUST

- 8** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 926 (Rev. 12-2017)

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/11/2017		310,829.		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**Section B - Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

**Section C - Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
<b>Totals</b>					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

- 11** Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)?  Yes  No
- 12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.
- a** Transfer of property subject to section 367(a)(1) gain recognition  Yes  No
  - b** Depreciation recapture  Yes  No
  - c** Branch loss recapture  Yes  No
  - d** If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture  \$ \_\_\_\_\_
  - e** Any other income recognition provision contained in the above-referenced regulations  Yes  No
- If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

**Section D - Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
<b>Totals</b>						

- 13 a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)?  Yes  No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 14 a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)?  Yes  No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not?  Yes  No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 15 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ \_\_\_\_\_
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.  
(a) Before .000 % (b) After .352 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 20 Did this transfer result from a change in entity classification?  Yes  No
- 21 a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)?  Yes  No  
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor Headwaters Health Foundation of Western Montana	Identifying number (see instructions) 81-1099715
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- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? .....  Yes  No
- b** Did the transferor remain in existence after the transfer? .....  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? .....  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? .....  Yes  No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
WCP NEWCOLD LP	47-3997648

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? .....  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership? .....  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? .....  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation) NEWCOLD MELBOURNE NO 2 UNIT TRUST	4a Identifying number, if any 98-6084630
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5 Address (including country) LEVEL 1, 140 BOURKE STREET MELBOURNE, VICTORIA 3000 AUSTRALIA	4b Reference ID number
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6 Country code of country of incorporation or organization  
AS

7 Foreign law characterization (see instructions)  
TRUST

- 8** Is the transferee foreign corporation a controlled foreign corporation? .....  Yes  No

LHA For Paperwork Reduction Act Notice, see separate instructions.

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/06/2017		705,938.		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**Section B - Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

**Section C - Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
<b>Totals</b>					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

- 11** Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)?  Yes  No
- 12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.
- a** Transfer of property subject to section 367(a)(1) gain recognition  Yes  No
  - b** Depreciation recapture  Yes  No
  - c** Branch loss recapture  Yes  No
  - d** If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture  \$ \_\_\_\_\_
  - e** Any other income recognition provision contained in the above-referenced regulations  Yes  No
- If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

**Section D - Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
<b>Totals</b>						

- 13 a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)?  Yes  No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 14 a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)?  Yes  No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not?  Yes  No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 15 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ \_\_\_\_\_
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.  
(a) Before .000 % (b) After .352 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 20 Did this transfer result from a change in entity classification?  Yes  No
- 21 a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)?  Yes  No  
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor Headwaters Health Foundation of Western Montana	Identifying number (see instructions) 81-1099715
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- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made?  Yes  No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
COLLER INTERNATIONAL PARTNERS VII LP	98-1219964

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation) COLLER INTERNATIONAL PARTNERS VII FEEDER FUND LP	4a Identifying number, if any
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5 Address (including country) PO BOX 255, TRAFALGAR COURT, LES BANQUES ST PETER PORT, GY1 3QL GUERNSEY	4b Reference ID number 2002
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6 Country code of country of incorporation or organization  
GK

7 Foreign law characterization (see instructions)  
CORPORATION

- 8** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 926 (Rev. 12-2017)

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash, Stock, and Securities**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	09/30/2017		370,179.		
Stock and securities (other than those that qualify as eligible property under Regs. sec. 1.367(a)-2(b)(3))					

9 Was cash the only property transferred?  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

10 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  Yes  No

**Section B - Property qualifying for Active Trade or Business exception under Regs. sec. 1.367(a)-2(a)(2)(i) and (ii)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Tangible property (not listed under another category)					
Working interest in oil and gas property (as described in Regs. sec. 1.367(a)-2(b)(2) and (f))					
Financial asset (as described in Regs. sec. 1.367(a)-2(b)(3))					
Certain tangible property to be leased (see Regs. sec. 1.367(a)-2(e))					
Totals					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

**Section C - Property not qualifying for Active Trade or Business exception (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer*
Inventory					
Installment obligations, etc. (as described in Regs. sec. 1.367(a)-2(c)(2))					
Nonfunctional currency, etc. (as described in Regs. sec. 1.367(a)-2(c)(3))					
Certain leased tangible property (as described in Regs. sec. 1.367(a)-2(c)(4))					
Certain property to be retransferred (see Regs. sec. 1.367(a)-2(g))					
Property described in Regs. sec. 1.6038B-1(c)(4)(iv)					
Property described in Regs. sec. 1.6038B-1(c)(4)(vii)					
<b>Totals</b>					

\* If property listed in this section is subject to depreciation recapture or branch loss recapture, see instructions.

- 11** Did the transferor transfer assets that qualify for the trade or business exception under section 367(a)(3)?  Yes  No
- 12** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-2 through 1.367(a)-7 for any of the following.
- a** Transfer of property subject to section 367(a)(1) gain recognition  Yes  No
  - b** Depreciation recapture  Yes  No
  - c** Branch loss recapture  Yes  No
  - d** If the answer to 12c is "Yes," enter the amount of foreign branch loss recapture  \$ \_\_\_\_\_
  - e** Any other income recognition provision contained in the above-referenced regulations  Yes  No
- If the answer to line 12a, 12b, 12c, or 12e is "Yes," see instructions for information that must be included in the *Supplemental Part III Information Required To Be Reported* section below.

**Section D - Intangible property under Regs. sec. 1.367(a)-1(d)(5)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 936(h)(3)(B)						
Property subject to sec. 367(d) pursuant to Regs. sec. 1.367(a)-1(b)(5)						
<b>Totals</b>						

- 13 a Did the transferor transfer property described in section 936(h)(3)(B) (not including section 1221(a)(3) property or a working interest in oil and gas property)?  Yes  No
- b If the answer to line 13a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 14 a Did the transferor apply section 367(d) to a transfer of any property pursuant to Regulations section 1.367(a)-1(b)(5)?  Yes  No
- b If the answer to line 14a is "Yes," enter the total amount included in income under section 367(d), if any, for the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- c If the answer to line 14a is "No," did the transferor transfer any property for which it could have applied section 367(d) pursuant to Regulations section 1.367(a)-1(b)(5) but did not?  Yes  No
- d If the answer to line 14c is "Yes," enter the total amount of gain recognized, if any, under section 367(a)(1) on the transfer of all such property on the income tax return for the year of the transfer ► \$ \_\_\_\_\_
- 15 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed twenty years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 15c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ \_\_\_\_\_
- 16 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

SEE ATTACHED

**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 17 Enter the transferor's interest in the foreign transferee corporation before and after the transfer.  
(a) Before .000 % (b) After .060 %
- 18 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 19 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 20 Did this transfer result from a change in entity classification?  Yes  No
- 21 a Did a domestic corporation make a distribution of property covered by section 367(e)(2) (see instructions)?  Yes  No  
If "Yes," complete lines 21b and 21c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED DECEMBER 31, 2017

STATEMENT PURSUANT TO § 1.351-3(a) BY HEADWATERS HEALTH FOUNDATION  
(FEIN: 81-1099715), A SIGNIFICANT TRANSFEROR

**Description of the Transfer:** During the tax year of 2017, Headwaters Health Foundation (“Transferor”) (FEIN: 81-1099715), contributed \$263,367 in cash to NewCold UK BV (FEIN: N/A), in exchange for shares of common stock. For US federal income tax purposes, the contribution of cash is treated as a contribution of assets by Transferor to Transferee. Immediately before and after the exchange, Transferor owned some of the issued and outstanding stock of Transferee. The transaction is intended to qualify as a transfer under Section 351.

This statement is attached to the federal income tax return for Headwaters Health Foundation for the tax year ending December 31, 2017, as required pursuant to Treasury Regulation Section 1.351-3. Pursuant to Treasury Regulation Section 1.351-3(c), a separate transferee statement has not been attached to this return.

**(1) The name and employer identification number (if any) of the transferor and transferee corporation(s):**

**Transferor:**

Headwaters Health Foundation

FEIN: 81-1099715

**Transferee:**

NewCold UK BV

FEIN: N/A

**(2) The date(s) of the transfer(s) of assets:** January 12, 2017

**(3) The aggregate fair market value and basis, determined immediately before the exchange, of the property transferred by such transferor in the exchange:**

The aggregate fair market value and basis of the transferred property was approximately \$263,367.

**(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:**

No private letter rulings were requested with respect to these exchanges.

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED DECEMBER 31, 2017

STATEMENT PURSUANT TO § 1.351-3(a) BY HEADWATERS HEALTH FOUNDATION  
(FEIN: 81-1099715), A SIGNIFICANT TRANSFEROR

**Description of the Transfer:** During the tax year of 2017, Headwaters Health Foundation (“Transferor”) (FEIN: 81-1099715), contributed \$125,133 in cash to NewCold Sydney Unit Trust (FEIN: 98-6084629), in exchange for shares of common stock. For US federal income tax purposes, the contribution of cash is treated as a contribution of assets by Transferor to Transferee. Immediately before and after the exchange, Transferor owned some of the issued and outstanding stock of Transferee. The transaction is intended to qualify as a transfer under Section 351.

This statement is attached to the federal income tax return for Headwaters Health Foundation for the tax year ending December 31, 2017, as required pursuant to Treasury Regulation Section 1.351-3. Pursuant to Treasury Regulation Section 1.351-3(c), a separate transferee statement has not been attached to this return.

**(1) The name and employer identification number (if any) of the transferor and transferee corporation(s):**

**Transferor:**

Headwaters Health Foundation

FEIN: 81-1099715

**Transferee:**

NewCold Sydney Unit Trust

FEIN: 98-6084629

**(2) The date(s) of the transfer(s) of assets:** April 20, 2017

**(3) The aggregate fair market value and basis, determined immediately before the exchange, of the property transferred by such transferor in the exchange:**

The aggregate fair market value and basis of the transferred property was approximately \$125,133.

**(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:**

No private letter rulings were requested with respect to these exchanges.

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED DECEMBER 31, 2017

STATEMENT PURSUANT TO § 1.351-3(a) BY HEADWATERS HEALTH FOUNDATION  
(FEIN: 81-1099715), A SIGNIFICANT TRANSFEROR

**Description of the Transfer:** During the tax year of 2017, Headwaters Health Foundation (“Transferor”) (FEIN: 81-1099715), contributed \$310,829 in cash to NewCold Melbourne Unit Trust (FEIN: 98-6084627), in exchange for shares of common stock. For US federal income tax purposes, the contribution of cash is treated as a contribution of assets by Transferor to Transferee. Immediately before and after the exchange, Transferor owned some of the issued and outstanding stock of Transferee. The transaction is intended to qualify as a transfer under Section 351.

This statement is attached to the federal income tax return for Headwaters Health Foundation for the tax year ending December 31, 2017, as required pursuant to Treasury Regulation Section 1.351-3. Pursuant to Treasury Regulation Section 1.351-3(c), a separate transferee statement has not been attached to this return.

**(1) The name and employer identification number (if any) of the transferor and transferee corporation(s):**

**Transferor:**

Headwaters Health Foundation

FEIN: 81-1099715

**Transferee:**

NewCold Melbourne Unit Trust

FEIN: 98-6084627

**(2) The date(s) of the transfer(s) of assets:** January 11, 2017

**(3) The aggregate fair market value and basis, determined immediately before the exchange, of the property transferred by such transferor in the exchange:**

The aggregate fair market value and basis of the transferred property was approximately \$310,829.

**(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:**

No private letter rulings were requested with respect to these exchanges.

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED DECEMBER 31, 2017

STATEMENT PURSUANT TO § 1.351-3(a) BY HEADWATERS HEALTH FOUNDATION  
(FEIN: 81-1099715), A SIGNIFICANT TRANSFEROR

**Description of the Transfer:** During the tax year of 2017, Headwaters Health Foundation (“Transferor”) (FEIN: 81-1099715), contributed \$705,938 in cash to NewCold Melbourne No 2 Unit Trust (FEIN: 98-6084630), in exchange for shares of common stock. For US federal income tax purposes, the contribution of cash is treated as a contribution of assets by Transferor to Transferee. Immediately before and after the exchange, Transferor owned some of the issued and outstanding stock of Transferee. The transaction is intended to qualify as a transfer under Section 351.

This statement is attached to the federal income tax return for Headwaters Health Foundation for the tax year ending December 31, 2017, as required pursuant to Treasury Regulation Section 1.351-3. Pursuant to Treasury Regulation Section 1.351-3(c), a separate transferee statement has not been attached to this return.

**(1) The name and employer identification number (if any) of the transferor and transferee corporation(s):**

**Transferor:**

Headwaters Health Foundation of Western Montana

FEIN: 81-1099715

**Transferee:**

NewCold Melbourne No 2 Unit Trust

FEIN: 98-6084630

**(2) The date(s) of the transfer(s) of assets:** January 6, 2017

**(3) The aggregate fair market value and basis, determined immediately before the exchange, of the property transferred by such transferor in the exchange:**

The aggregate fair market value and basis of the transferred property was approximately \$705,938.

**(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:**

No private letter rulings were requested with respect to these exchanges.



HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED DECEMBER 31, 2017

**Description of the Transfer:** During the tax year of 2017, Headwaters Health Foundation (“Transferor”) (FEIN: 81-1099715), contributed \$370,179 in cash to Collier International Partners VII Feeder Fund (FEIN: N/A), in exchange for shares of common stock. For US federal income tax purposes, the contribution of cash is treated as a contribution of assets by Transferor to Transferee. Immediately before and after the exchange, Transferor owned some of the issued and outstanding stock of Transferee. The transaction is intended to qualify as a transfer under Section 351.

This statement is attached to the federal income tax return for Headwaters Health Foundation for the tax year ending December 31, 2017, as required pursuant to Treasury Regulation Section 1.351-3. Pursuant to Treasury Regulation Section 1.351-3(c), a separate transferee statement has not been attached to this return.

**(1) The name and employer identification number (if any) of the transferor and transferee corporation(s):**

**Transferor:**

Headwaters Health Foundation

FEIN: 81-1099715

**Transferee:**

Collier International Partners VII Feeder Fund LP

FEIN: N/A

**(2) The date(s) of the transfer(s) of assets:** September 30, 2017

**(3) The aggregate fair market value and basis, determined immediately before the exchange, of the property transferred by such transferor in the exchange:**

The aggregate fair market value and basis of the transferred property was approximately \$370,179.

**(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:**

No private letter rulings were requested with respect to these exchanges.

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED 12/31/17

STATEMENT PURSUANT TO REG. §1.6038B-1(C) AND TEMP. REG. §1.6038B-1T(C)(1) THROUGH §1.6038B-1T(C)(5) - INFORMATION REQUIRED WITH RESPECT TO TRANSFERS DESCRIBED IN SECTION 603B(A)(1)(A)

1. Transferor: Headwaters Health Foundation  
FEIN: 81-1099715  
283 W Front Street #301  
Missoula, MT 59802
  
2. Transfer Information:
  - a. Transferee Information: NewCold Sydney Unit Trust  
FEIN: 98-6084629  
Level 1, 140 Bourke Street  
Melbourne, Victoria 3000, Australia
  
  - b. Description of Transfer: Headwaters Health Foundation transferred cash of USD 125,133 to NewCold Sydney Unit Trust.
  
3. Consideration Received: Rasmuson Foundation received additional stock basis for properties transferred. Rasmuson Foundation owns 0.352% of NewCold Sydney Unit Trust immediately after the contribution as described above.
  
4. Property Transferred: Please see 2(b).
  - a. Active Business Property: N/A
  - b. Stock or Securities: N/A
  - c. Depreciated Property: N/A
  - d. Property to be Leased: N/A
  - e. Property to be Sold: N/A
  - f. Transfers to FSCs: N/A
  - g. Tainted Property: N/A
  - h. Foreign Loss Branch: N/A
  - i. Other Intangibles: N/A
  
5. Transfers of Foreign Branch with Previously Deducted Losses: N/A

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED 12/31/17

STATEMENT PURSUANT TO REG. §1.6038B-1(C) AND TEMP. REG. §1.6038B-1T(C)(1) THROUGH §1.6038B-1T(C)(5) - INFORMATION REQUIRED WITH RESPECT TO TRANSFERS DESCRIBED IN SECTION 603B(A)(1)(A)

1. Transferor: Headwaters Health Foundation  
FEIN: 81-1099715  
283 W Front Street #301  
Missoula, MT 59802
  
2. Transfer Information:
  - a. Transferee Information: NewCold UK BV  
FEIN: N/A  
Hogeweg 35 E  
Zaltbommel, 5301 LJ, Netherlands
  
  - b. Description of Transfer: Headwaters Health Foundation transferred cash of USD 263,367 to NewCold UK BV.
  
3. Consideration Received: Rasmuson Foundation received additional stock basis for properties transferred. Rasmuson Foundation owns 0.352% of NewCold UK BV immediately after the contribution as described above.
  
4. Property Transferred: Please see 2(b).
  - a. Active Business Property: N/A
  - b. Stock or Securities: N/A
  - c. Depreciated Property: N/A
  - d. Property to be Leased: N/A
  - e. Property to be Sold: N/A
  - f. Transfers to FSCs: N/A
  - g. Tainted Property: N/A
  - h. Foreign Loss Branch: N/A
  - i. Other Intangibles: N/A
  
5. Transfers of Foreign Branch with Previously Deducted Losses: N/A

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED 12/31/17

STATEMENT PURSUANT TO REG. §1.6038B-1(C) AND TEMP. REG. §1.6038B-1T(C)(1) THROUGH §1.6038B-1T(C)(5) - INFORMATION REQUIRED WITH RESPECT TO TRANSFERS DESCRIBED IN SECTION 603B(A)(1)(A)

1. Transferor: Headwaters Health Foundation  
FEIN: 81-1099715  
283 W Front Street #301  
Missoula, MT 59802
  
2. Transfer Information:
  - a. Transferee Information: NewCold Melbourne Unit Trust  
FEIN: 98-6084627  
Level 1, 140 Bourke Street  
Melbourne, Victoria 3000, Australia
  
  - b. Description of Transfer: Headwaters Health Foundation transferred cash of USD 310,829 to NewCold Melbourne Unit Trust.
  
3. Consideration Received: Rasmuson Foundation received additional stock basis for properties transferred. Rasmuson Foundation owns 0.352% of NewCold Melbourne Unit Trust immediately after the contribution as described above.
  
4. Property Transferred: Please see 2(b).
  - a. Active Business Property: N/A
  - b. Stock or Securities: N/A
  - c. Depreciated Property: N/A
  - d. Property to be Leased: N/A
  - e. Property to be Sold: N/A
  - f. Transfers to FSCs: N/A
  - g. Tainted Property: N/A
  - h. Foreign Loss Branch: N/A
  - i. Other Intangibles: N/A
  
5. Transfers of Foreign Branch with Previously Deducted Losses: N/A

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED 12/31/17

STATEMENT PURSUANT TO REG. §1.6038B-1(C) AND TEMP. REG. §1.6038B-1T(C)(1) THROUGH §1.6038B-1T(C)(5) - INFORMATION REQUIRED WITH RESPECT TO TRANSFERS DESCRIBED IN SECTION 603B(A)(1)(A)

1. Transferor: Headwaters Health Foundation  
FEIN: 81-1099715  
283 W Front Street #301  
Missoula, MT 59802
  
2. Transfer Information:
  - a. Transferee Information: NewCold Melbourne No 2 Unit Trust  
FEIN: 98-6084630  
Level 1, 140 Bourke Street  
Melbourne, Victoria 3000, Australia
  
  - b. Description of Transfer: Headwaters Health Foundation transferred cash of USD 705,938 to NewCold Melbourne No 2 Unit Trust.
  
3. Consideration Received: Rasmuson Foundation received additional stock basis for properties transferred.  
Rasmuson Foundation owns 0.352% of NewCold Melbourne No 2 Unit Trust immediately after the contribution as described above.
  
4. Property Transferred: Please see 2(b).
  - a. Active Business Property: N/A
  - b. Stock or Securities: N/A
  - c. Depreciated Property: N/A
  - d. Property to be Leased: N/A
  - e. Property to be Sold: N/A
  - f. Transfers to FSCs: N/A
  - g. Tainted Property: N/A
  - h. Foreign Loss Branch: N/A
  - i. Other Intangibles: N/A
  
5. Transfers of Foreign Branch with Previously Deducted Losses: N/A

HEADWATERS HEALTH FOUNDATION  
FEIN: 81-1099715  
FOR TAX YEAR ENDED 12/31/17

STATEMENT PURSUANT TO REG. §1.6038B-1(C) AND TEMP. REG. §1.6038B-1T(C)(1) THROUGH §1.6038B-1T(C)(5) - INFORMATION REQUIRED WITH RESPECT TO TRANSFERS DESCRIBED IN SECTION 603B(A)(1)(A)

1. Transferor: Headwaters Health Foundation  
FEIN: 81-1099715  
283 W Front Street #301  
Missoula, MT 59802
  
2. Transfer Information:
  - a. Transferee Information: Collier International Partners VII Feeder Fund LP  
FEIN: N/A  
PO Box 255, Trafalgar Court, Les Banques  
St Peter Port, GY1 3QL, Guernsey
  
  - b. Description of Transfer: Headwaters Health Foundation transferred cash of USD 370,179 to Collier International Partners VII Feeder Fund LP.
  
3. Consideration Received: Rasmuson Foundation received additional stock basis for properties transferred.  
Rasmuson Foundation owns 0.060% of Collier International Partners VII Feeder Fund LP immediately after the contribution as described above.
  
4. Property Transferred: Please see 2(b).
  - a. Active Business Property: N/A
  - b. Stock or Securities: N/A
  - c. Depreciated Property: N/A
  - d. Property to be Leased: N/A
  - e. Property to be Sold: N/A
  - f. Transfers to FSCs: N/A
  - g. Tainted Property: N/A
  - h. Foreign Loss Branch: N/A
  - i. Other Intangibles: N/A
  
5. Transfers of Foreign Branch with Previously Deducted Losses: N/A

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868) .**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA	Employer identification number (EIN) or  81-1099715
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 283 W FRONT STREET, NO. 301	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MISSOULA, MT 59802	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MYNOR VELIZ

- The books are in the care of ▶ 283 W FRONT STREET - MISSOULA, MT 59802  
Telephone No. ▶ 406-926-6526 Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until NOVEMBER 15, 2018, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 2017 or
- ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2017)

MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045

# 2017 TAX RETURN FILING INSTRUCTIONS

MONTANA FORM CIT

## FOR THE YEAR ENDING

December 31, 2017

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**Prepared For:**

Headwaters Health Foundation  
of Western Montana  
283 W Front Street  
Missoula, MT 59802

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**Prepared By:**

Moss Adams LLP  
805 SW Broadway Ste 1200  
Portland, OR 97205

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**To Be Signed and Dated By:**

The appropriate corporate officer(s).

---

**Amount of Tax:**

Total tax	\$	50
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
Balance due	\$	50

---

**Overpayment:**

Not applicable

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**Make Check Payable to:**

Montana Department of Revenue

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**Mail Tax Return and Check (if applicable) to:**

Montana Department of Revenue  
PO Box 8021  
Helena, MT 59604-8021

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**Return Must be Mailed On or Before:**

November 15, 2018

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**Special Instructions:**

Include Montana Form CT - Corporation Income Tax Pmt Voucher with the check or money order.

Please, do NOT staple any part of the return together.



## Montana Corporate Income Tax Payment Instructions

---

### e-Pay

#### TransAction Portal

<https://tap.dor.mt.gov>

Quickly pay for e-filed or paper filed returns.

- e-check (free) or
- credit/debit card (small fee)

#### Now Mobile!



#### ACH Credit Program

[revenue.mt.gov](https://revenue.mt.gov) under Online Services

Send payments from your financial institution. See our website for more information.

---

### Pay by Check

#### Help us apply your payment accurately!

- Fill out the voucher below.
  - Choose one payment type.
  - Identify the tax year end date.
  - Provide the business' full FEIN.
- If you are paying for multiple tax periods, use separate vouchers for each tax period and specify the amount you want applied to that period.
- Do not staple or tape the voucher to your check or tax return.
- Make your check payable to Montana Department of Revenue.
- Remove your check stub.
- Write your FEIN and tax year in the memo line of your check.
- Detach the voucher below and mail it with your check to:
  - Department of Revenue
  - PO Box 8021
  - Helena, MT 59604-8021

762342 10-20-17

**Payments of \$500,000 or more must be made electronically.**

----- Cut line -----

**Form-CT**  
Rev 04 16

### Montana Corporate Income Tax Payment Voucher

#### Help us apply your payment.

- Send this voucher with your check
- Write your ID and tax year on the check memo line

**1. Current Year**

**Name** HEADWATERS HEALTH FOUNDATION OF WESTERN MON  
**Phone** 406 926 6526

**2. Estimated**

**3. Tentative**

**4. Amended**



13AJ01A1

**Department of Revenue**  
**PO Box 8021**  
**Helena, MT 59604-8021**

**5. Period Ending Date**

**6. FEIN**

**7. Amount Paid**

12312017

811099715

50 00

Pay online at [revenue.mt.gov](https://revenue.mt.gov)

No Staples!

2017 Montana Corporate Income Tax Return
Include a copy of federal Form 1120 as filed with the Internal Revenue Service

Name: HEADWATERS HEALTH FOUNDATION OF WESTERN MON
Mailing Address: 283 W FRONT STREET
City: MISSOULA
FEIN: 811099715
Federal Business Code/NAICS: 525990
State Incorporated in: MT on 01112016
Date Qualified in Montana: 01112016
MT Secretary of State ID: D270611

Mark all that apply:

- Office Use Only
X Initial Return
Final Return
Amended Return
Refund Return

Part I - Filing Method.

- 1. Mark this box if you are exempt from tax under the provision of Public Law 86-272.
2. Are you a member (parent or subsidiary) of a consolidated group for federal purposes?
3. Are you filing a combined return for Montana purposes?
4. If you answered "Yes" to questions 2 or 3 above, then mark one of the following filing methods and include Schedule M:
5. If you answered "Yes" to questions 2 or 3 above, you must include pages 1 through 5 of the parent's consolidated federal Form 1120 that you filed with the Internal Revenue Service, and enter:

Part II - Amended Return Only. Mark all that apply.

- a. Federal Revenue Agent Report; include a complete copy of this report.
b. NOL carryback/carryforward; list year(s) of loss.
c. Apportionment factor changes; include a statement explaining all adjustments in detail.
d. Amended federal tax return (Form 1120X); include a complete copy of the federal Form 1120X.
e. Application and/or change in tax credit; list type of credit being claimed.
f. Other; include a statement explaining all adjustments in detail.

Part III - General Questions. All questions must be answered.

- a. Describe in detail the nature and location(s) of your Montana activities (if necessary, provide the description on an additional page). PASSTHROUGH INCOME
b. Is this your corporation's first Montana tax return? X Yes No
If this corporation is a successor to a previously existing business, enter the predecessor's information:
Name FEIN

MONTANA e-file File online at revenue.mt.gov



17EP01A1



**Computation of Montana Taxable Income and Net Amount Due**

1. Taxable income reported on your federal tax return (line 28) (include a copy of signed federal Form 1120)	1.	-52102	00
<b>2. Additions</b>			
2a. State, local, foreign and franchise taxes based on income (include breakdown of your Form 1120, line 17)	2a.	00	
2b. Federal tax exempt interest	2b.	00	
2c. Contributions used to compute qualified endowment credit	2c.	00	
2d. Income/loss of foreign parent and foreign subsidiaries for worldwide combined filers	2d.	00	
2e. Income/loss of unitary corporations not included in federal consolidated return	2e.	00	
2f. Deemed dividends - Water's Edge filers only (include Schedule WE)	2f.	00	
2g. Income/loss of corporations incorporated in tax havens - Water's Edge filers only	2g.	00	
2h. Federal capital loss carry-over utilized on federal return (include Schedule D)	2h.	00	
2i. All of your other additions (include a detailed breakdown)	2i.	00	
Add lines 2a through 2i and enter the result. <b>This is the total of your additions.</b>	2.		00
<b>3. Reductions</b>			
3a. IRC Section 243 dividend received deduction	3a.	00	
3b. Nonbusiness income (include a detailed breakdown)	3b.	-52102	00
3c. Montana recycling deduction (include Form RCYL)	3c.	00	
3d. Income/loss of nonunitary corporations included in federal consolidated return	3d.	00	
3e. Income/loss of 80/20 companies - Water's Edge filers only	3e.	00	
3f. Capital loss incurred in current year (include federal Schedule D)	3f.	00	
3g. All of your other reductions (include a detailed breakdown)	3g.	00	
Add lines 3a through 3g and enter the result. <b>This is the total of your reductions.</b>	3.	-52102	00
4. Add lines 1 and 2, then subtract line 3 and enter the result. <b>This is your adjusted taxable income.</b>	4.		00
5. Income apportioned to Montana (multiply line 4 X .0000 % from Schedule K, line 5)	5.	0	00
<b>Combined filers must use the Schedule K included on page 5 of Form CIT.</b>			
6. Enter the income that you allocated directly to Montana (include a detailed breakdown)	6.	-52102	00
7. Montana taxable income before net operating loss (add lines 5 and 6 or enter amount reported on line 4)	7.	-52102	00
If line 7 is a loss, do you wish to forego the net operating loss carry-back provision? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
Note: If you have reported a loss on line 7 and have not marked either box, the loss has to be carried back first.			
8. Enter your Montana net operating loss carried over to this period (include a detailed schedule)	8.	0	00
9. Subtract line 8 from line 7 and enter the result here. <b>This is your Montana taxable income.</b>	9.	-52102	00
10. Multiply line 9 by 6.75% (or line 9 by 7% if you have a valid Water's Edge election). <b>This is your Montana tax liability.</b> (This amount cannot be less than the minimum tax liability of \$50.)	10.	50	00

Mark this box if you are calculating your tax liability using the Alternative Tax method (please see the Form CIT instructions before checking this box).

Questions? Call us at (406) 444-6900, or TDD (406) 444-2830 for hearing impaired.



17EP03A1

Form CIT, Page 4

Period End Date 12312017

FEIN 811099715

Computation of Montana Taxable Income and Net Amount Due (continued)

Table with 3 columns: Description, Amount, and Total. Rows include: 11. Your Montana tax liability from line 10 (50.00), 12. Payments (Total 50.00), 13. Enter total credits (from Schedule C) (00.00), 14. Add lines 12 and 13, then subtract from line 11 and enter result. This is your tax due or overpayment (50.00), 15. Enter the amount of overpayment that you want to be applied to your 2018 estimated tax (00.00), 16. Add lines 14 and 15; enter the result. This is your net tax due or overpayment (50.00), 17. Enter interest on all the tax paid after the due date, calculated at 12% per year, on a daily basis (00.00), 18. Enter estimated tax underpayment interest (include Form CIT-UT) (00.00), 19. Penalty (Total 00.00), 20a. If the result is positive, enter the amount due here. This is your total amount due (50.00), 20b. If the result is negative, enter the refund due here. This is your total refund (00.00).

For Direct Deposit of your refund, complete 1, 2, 3 and 4.

- 1. RTN# 2. ACCT#
3. If using direct deposit, you are required to mark one box. Checking Savings
4. Is this refund going to an account that is located outside of the United States or its territories? Yes No

Paid preparer information. Please print.

Name MOSS ADAMS LLP
Address 805 SW BROADWAY STE 1200
City, State and ZIP PORTLAND OR 97205
Contact's Name WENDY CAMPOS Telephone Number 503 242 1447
PTIN, SSN or FEIN P00448102 Date 10252018

May the DOR discuss this return with your tax preparer?\*

X Yes No

\* If you would like to authorize a representative to discuss tax matters with the department, you must complete a Power of Attorney form. This form is available on our website at revenue.mt.gov.

Declaration - Under penalties of false swearing, 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.

Signature of Officer

X \_\_\_\_\_

Date

Telephone Number 406 926 6526

Printed Name of Officer CHRISTINA TWOHIG

Title TREASURER

Please mail your completed Form CIT to: Montana Department of Revenue, PO Box 8021, Helena, MT 59604-8021



17EP04A1

**Schedule K - Apportionment Factors for Multi-State Taxpayers**

Enter dollar values in columns A and B. Enter percentages in column C.		A. Everywhere	B. Montana	C. Factor
<b>1. Property Factor:</b> Enter average values for real and tangible personal property.				
1a. Land	1a.	00		00
1b. Buildings	1b.	00		00
1c. Machinery	1c.	00		00
1d. Equipment	1d.	00		00
1e. Furniture and fixtures	1e.	00		00
1f. Leases and leased property	1f.	00		00
1g. Inventories	1g.	00		00
1h. Depletable assets	1h.	00		00
1i. Supplies and other	1i.	00		00
1j. Property of foreign subsidiaries included in combined unitary group	1j.	00		00
1k. Property of unconsolidated subsidiaries included in combined unitary group	1k.	00		00
1l. Property of pass-through entities included in combined unitary group	1l.	00		00
1m. Multiply amount of rents by 8 and enter result	1m.	00		00
<b>Total Property Value</b> - add lines 1a through 1m		00		00
Divide the total in column B by the total in column A. Multiply that result by 100. This is your property factor.				1.
<b>2. Payroll Factor:</b>				
2a. Compensation of officers	2a.	00		00
2b. Salaries and wages	2b.	00		00
Payroll included in:				
2c. Costs of goods sold	2c.	00		00
2d. Other deductions	2d.	00		00
2e. Payroll of foreign subsidiaries included in combined unitary group	2e.	00		00
2f. Payroll of unconsolidated subsidiaries incl. in combined unitary group	2f.	00		00
2g. Payroll of pass-through entities included in combined unitary group	2g.	00		00
<b>Total Payroll Value</b> - add lines 2a through 2g		00		00
Divide the total in column B by the total in column A. Multiply that result by 100. This is your payroll factor.				2.
<b>3. Sales (Gross Receipts) Factor:</b>				
3a. Gross sales, less returns and allowances	3a.	00		
3b. Sales delivered or shipped to Montana purchasers:				
(1) Shipped from outside Montana	3b. (1)			00
(2) Shipped from within Montana	3b. (2)			00
3c. Sales shipped from Montana to:				
(1) United States government	3c. (1)			00
(2) Purchasers in a state where the taxpayer is not taxable	3c. (2)			00
3d. Sales other than sales of tangible personal property (for example, service income)				
	3d.			00
3e. Net gains reported on federal Schedule D and federal Form 4797	3e.	00		00
3f. Other gross receipts (rents, royalties, interest, etc.)	3f.	00		00
3g. Sales (receipts) of foreign subsidiaries included in combined unitary group	3g.	00		00
3h. Sales (receipts) of unconsolidated subsidiaries included in combined unitary group				
	3h.	00		00
3i. Sales (receipts) of pass-through entities included in combined unitary group	3i.	00		00
3j. Less: All intercompany transactions	3j.	00		00
<b>Total Sales Value</b> - add lines 3a through 3j		00		00
Divide the total in column B by the total in column A. Multiply that result by 100. This is your sales factor.				3.
<b>4. Add the percentages on lines 1, 2, and 3 in column C. This is the sum of your factors.</b>				4.
<b>5. Divide the total percentage on line 4, column C, by the number of factors that can be included in the calculation. If there is a value in column A for a factor category (Property, Payroll, or Sales), the factor is included in the calculation (see instructions). Enter the results here and also on Form CIT, page 3, line 5. This is your apportionment factor.</b>				5.



17EP05A1

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

2017

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).

Department of the Treasury Internal Revenue Service

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

Form 990-T header section containing organization name (HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA), address (283 W FRONT STREET, NO. 301, MISSOULA, MT 59802), and identification numbers (81-1099715, 900099).

Form 990-T section C: Book value of all assets at end of year (94,512,778) and group exemption number.

Form 990-T section H: Describe the organization's primary unrelated business activity (PASSTHROUGH INCOME FROM INVESTMENTS).

Form 990-T section I: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? (Yes/No).

Form 990-T section J: The books are in care of (MYNOR VELIZ) and telephone number (406-926-6526).

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4a Net gain (loss), 5 Income (loss) from partnerships, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, 9 Investment income, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include 14 Compensation of officers, 15 Salaries and wages, 16 Repairs and maintenance, 17 Bad debts, 18 Interest, 19 Taxes and licenses, 20 Charitable contributions, 21 Depreciation, 22 Less depreciation, 23 Depletion, 24 Contributions to deferred compensation, 25 Employee benefit programs, 26 Excess exempt expenses, 27 Excess readership costs, 28 Other deductions, 29 Total deductions, 30 Unrelated business taxable income before net operating loss, 31 Net operating loss deduction, 32 Unrelated business taxable income before specific deduction, 33 Specific deduction, 34 Unrelated business taxable income.

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____		
<b>c</b> Income tax on the amount on line 34	<b>35c</b>	0.
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>36</b>	
<b>37 Proxy tax.</b> See instructions	<b>37</b>	
<b>38 Alternative minimum tax</b>	<b>38</b>	
<b>39 Tax on Non-Compliant Facility Income.</b> See instructions	<b>39</b>	
<b>40 Total.</b> Add lines 37, 38 and 39 to line 35c or 36, whichever applies	<b>40</b>	0.

**Part IV Tax and Payments**

<b>41a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>41a</b>	
<b>b</b> Other credits (see instructions)	<b>41b</b>	
<b>c</b> General business credit. Attach Form 3800	<b>41c</b>	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>41d</b>	
<b>e Total credits.</b> Add lines 41a through 41d	<b>41e</b>	
<b>42</b> Subtract line 41e from line 40	<b>42</b>	0.
<b>43</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>43</b>	
<b>44 Total tax.</b> Add lines 42 and 43	<b>44</b>	0.
<b>45a</b> Payments: A 2016 overpayment credited to 2017	<b>45a</b>	
<b>b</b> 2017 estimated tax payments	<b>45b</b>	
<b>c</b> Tax deposited with Form 8868	<b>45c</b>	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>45d</b>	
<b>e</b> Backup withholding (see instructions)	<b>45e</b>	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>45f</b>	
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	<b>45g</b>	
<b>46 Total payments.</b> Add lines 45a through 45g	<b>46</b>	
<b>47</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>47</b>	
<b>48 Tax due.</b> If line 46 is less than the total of lines 44 and 47, enter amount owed	<b>48</b>	0.
<b>49 Overpayment.</b> If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	<b>49</b>	0.
<b>50</b> Enter the amount of line 49 you want: <b>Credited to 2018 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>50</b>	

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

<b>51</b> At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		X
<b>52</b> 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
<b>53</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

TREASURER \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name WENDY CAMPOS	Preparer's signature WENDY CAMPOS	Date 10/26/18	Check <input type="checkbox"/> if self-employed	PTIN P00448102
Firm's name <b>MOSS ADAMS LLP</b> 805 SW BROADWAY STE 1200			Firm's EIN <b>91-0189318</b>	
Firm's address <b>PORTLAND, OR 97205</b>			Phone no. <b>503-242-1447</b>	



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

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

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

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total
		0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals		Enter here and on page 1, Part I, line 7, column (A).		0.
Total dividends-received deductions included in column 8		Enter here and on page 1, Part I, line 7, column (B).		0.

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b>			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).
<b>Totals</b>		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.
<b>Totals</b>	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)						
<b>Totals</b> (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)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	0.	0.				0.
<b>Totals, Part II (lines 1-5)</b> .....	0.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			0.

FORM 990-T

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 17

PARTNERSHIP NAME	GROSS INCOME	DEDUCTIONS	NET INCOME OR (LOSS)
HARVEST MLP INCOME FUND II LLC	1.	0.	1.
WCP NEWCOLD LP	-52,103.	0.	-52,103.
TOTAL TO FORM 990-T, PAGE 1, LINE 5	-52,102.	0.	-52,102.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868) .**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. HEADWATERS HEALTH FOUNDATION OF WESTERN MONTANA	Employer identification number (EIN) or  81-1099715
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 283 W FRONT STREET, NO. 301	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MISSOULA, MT 59802	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MYNOR VELIZ

- The books are in the care of ▶ 283 W FRONT STREET - MISSOULA, MT 59802  
Telephone No. ▶ 406-926-6526 Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until NOVEMBER 15, 2018, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 2017 or
- ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2017)

MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045