Form **4720**

Department of the Treasury
Internal Revenue Service

Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4959, 4960, 4965, 4966, 4967, and 4968)

► **Go to *www.irs.gov/Form4720* for instructions and the latest information.**

OMB No. 1545-0052

2018

For calendar year 2018 or other tax year beginning , 2018, and ending , 20

Name of organization or entity	**Employer identification number**
Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)	Check box for type of annual return: ☐ Form 990 ☐ Form 990-EZ ☐ Form 990-PF ☐ Other ☐ Form 5227
City or town, state or province, country, and ZIP or foreign postal code	

		Yes	No
A	Is the organization a foreign private foundation within the meaning of section 4948(b)?		
B	Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable)		

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ► $ _____. If "No," (that is, any uncorrected acts or transactions), attach an explanation (see instructions).

Part I Taxes on Organization (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4959, 4960(a), 4965(a)(1), 4966(a)(1), and 4968(a))

1	Tax on undistributed income—Schedule B, line 4	**1**	
2	Tax on excess business holdings—Schedule C, line 7	**2**	
3	Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e)	**3**	
4	Tax on taxable expenditures—Schedule E, Part I, column (g)	**4**	
5	Tax on political expenditures—Schedule F, Part I, column (e)	**5**	
6	Tax on excess lobbying expenditures—Schedule G, line 4	**6**	
7	Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e)	**7**	
8	Tax on premiums paid on personal benefit contracts	**8**	
9	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h)	**9**	
10	Tax on taxable distributions—Schedule K, Part I, column (f)	**10**	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach statement	**11**	
12	Tax on failure to meet the requirements of section 501(r)(3)—Schedule M, Part II, line 2	**12**	
13	Tax on excess executive compensation—Schedule N	**13**	
14	Tax on net investment income of private colleges and universities—Schedule O	**14**	
15	**Total** (add lines 1–14)	**15**	0.00

Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

	(a) Name and address of person subject to tax. City or town, state or province, country, ZIP or foreign postal code	**(b)** Taxpayer identification number
a		
b		
c		

	(c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d)	**(d)** Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d)	**(e)** Tax on taxable expenditures—Schedule E, Part II, col. (d)	**(f)** Tax on political expenditures—Schedule F, Part II, col. (d)
a				
b				
c				
Total	0.00	0.00	0.00	0.00

	(g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d)	**(h)** Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d)	**(i)** Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, col. (d)	**(j)** Tax on taxable distributions—Schedule K, Part II, col. (d)
a				
b				
c				
Total	0.00	0.00	0.00	0.00

	(k) Tax on prohibited benefits—Sch L, Part II, col. (d), and Part III, col. (d)	**(l)** Total—Add cols. (c) through (k)
a		
b		
c		
Total	0.00	0.00

Part II-B Summary of Taxes (See Tax Payments in the instructions.)

1	Enter the taxes listed in Part II-A, column (l), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (l)	1	
2	**Total tax.** Add Part I, line 15, and Part II-B, line 1	2	0.00
3	Total payments including amount paid with Form 8868 (see instructions)	3	
4	**Tax due.** If line 2 is larger than line 3, enter amount owed (see instructions) ▶	4	0.00
5	**Overpayment.** If line 2 is smaller than line 3, enter the difference. This is your refund ▶	5	0.00

SCHEDULE A—Initial Taxes on Self-Dealing (Section 4941)

Part I Acts of Self-Dealing and Tax Computation

(a) Act number	(b) Date of act	(c) Description of act
1		
2		
3		
4		
5		

(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealer (10% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of $20,000 or 5% of col. (e))

Part II Summary of Tax Liability of Self-Dealers and Proration of Payments

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see instructions)

Part III Summary of Tax Liability of Foundation Managers and Proration of Payments

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

SCHEDULE B—Initial Tax on Undistributed Income (Section 4942)

1	Undistributed income for years before 2017 (from Form 990-PF for 2018, Part XIII, line 6d)	1	
2	Undistributed income for 2017 (from Form 990-PF for 2018, Part XIII, line 6e)	2	
3	Total undistributed income at end of current tax year beginning in 2018 and subject to tax under section 4942 (add lines 1 and 2)	3	
4	**Tax—**Enter 30% of line 3 here and on Part I, line 1	4	

Also available as part of the eCourse
[Answer Bar: How to Protect Your Nonprofit]

First appeared as part of the conference materials for the
36th Annual Nonprofit Organizations Institute session
"Violations of Chapter 42: How to Identify, Correct, and Report While Minimizing Audit Risks "