

Instructions for filing
INTERNET CORPORATION FOR ASSIGNED NAMES AND NUMBERS
Amended Form 990-T - Exempt Organization Business Return
for the year ended June 30, 2018

Signature...

The amended return has been signed by an officer of the organization.

Filing...

The federal copy of the return was filed by us on your behalf.
Do not separately file a copy of the Form 990-T with the Internal
Revenue Service.

Payment of tax...

The return shows an overpayment of \$65,219 of which \$65,219
should be refunded to you.

DO NOT separately file Form 990-T with the Internal Revenue Service.
Doing so will delay the processing of your return.

Form **990-T**

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

2017

For calendar year 2017 or other tax year beginning 07/01, 2017, and ending 06/30, 20 18.

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Department of the Treasury
Internal Revenue Service

- A** Check box if address changed
- B** Exempt under section
- 501(**C**) (**3**)
- 408(e) 220(e)
- 408A 530(a)
- 529(a)

Name of organization (Check box if name changed and see instructions.)
INTERNET CORPORATION FOR ASSIGNED NAMES AND NUMBERS

Number, street, and room or suite no. If a P.O. box, see instructions.
12025 WATERFRONT DRIVE, SUITE 300

City or town, state or province, country, and ZIP or foreign postal code
LOS ANGELES, CA 90049

D Employer identification number
(Employees' trust, see instructions.)
95-4712218

E Unrelated business activity codes
(See instructions.)
900099

C Book value of all assets at end of year
505,518,063

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **N/A**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **XAVIER CALVEZ** Telephone number ▶ **(310) 301-5838**

| Part I Unrelated Trade or Business Income | | | | (A) Income | (B) Expenses | (C) Net |
|---|--|--|--------------------|------------|--------------|---------|
| 1a | Gross receipts or sales | | | | | |
| b | Less returns and allowances | | | | | |
| | | | c Balance ▶ | 1c | | |
| 2 | Cost of goods sold (Schedule A, line 7) | | | | | |
| 3 | Gross profit. Subtract line 2 from line 1c | | | | | |
| 4a | Capital gain net income (attach Schedule D) | | | | | |
| b | Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) | | | | | |
| c | Capital loss deduction for trusts | | | | | |
| 5 | Income (loss) from partnerships and S corporations (attach statement) | | | | | |
| 6 | Rent income (Schedule C) | | | | | |
| 7 | Unrelated debt-financed income (Schedule E) | | | | | |
| 8 | Interest, annuities, royalties, and rents from controlled organizations (Schedule F) | | | | | |
| 9 | Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) | | | | | |
| 10 | Exploited exempt activity income (Schedule I) | | | | | |
| 11 | Advertising income (Schedule J) | | | | | |
| 12 | Other income (See instructions; attach schedule) | | | 0 | | 0 |
| 13 | Total. Combine lines 3 through 12 | | | 0 | | 0 |

| Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.) | | | | | | |
|--|---|--|--|-----|--|-------|
| 14 | Compensation of officers, directors, and trustees (Schedule K) | | | 14 | | |
| 15 | Salaries and wages | | | 15 | | |
| 16 | Repairs and maintenance | | | 16 | | |
| 17 | Bad debts | | | 17 | | |
| 18 | Interest (attach schedule) | | | 18 | | |
| 19 | Taxes and licenses | | | 19 | | |
| 20 | Charitable contributions (See instructions for limitation rules) | | | 20 | | |
| 21 | Depreciation (attach Form 4562) | | | 21 | | |
| 22 | Less depreciation claimed on Schedule A and elsewhere on return | | | 22a | | 22b |
| 23 | Depletion | | | 23 | | |
| 24 | Contributions to deferred compensation plans | | | 24 | | |
| 25 | Employee benefit programs | | | 25 | | |
| 26 | Excess exempt expenses (Schedule I) | | | 26 | | |
| 27 | Excess readership costs (Schedule J) | | | 27 | | |
| 28 | Other deductions (attach schedule) | | | 28 | | |
| 29 | Total deductions. Add lines 14 through 28 | | | 29 | | |
| 30 | Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | | | 30 | | 0 |
| 31 | Net operating loss deduction (limited to the amount on line 30) | | | 31 | | |
| 32 | Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 | | | 32 | | 0 |
| 33 | Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) | | | 33 | | 1,000 |
| 34 | Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 | | | 34 | | 0 |

Part III Tax Computation

Table with 4 columns: Line number, Description, Amount, and Total. Rows include 35 Organizations Taxable as Corporations, 36 Trusts Taxable at Trust Rates, 37 Proxy tax, 38 Alternative minimum tax, 39 Tax on Non-Compliant Facility Income, and 40 Total.

Part IV Tax and Payments

Table with 4 columns: Line number, Description, Amount, and Total. Rows include 41a-41d Credits, 42 Subtract line 41e from line 40, 43 Other taxes, 44 Total tax, 45a-45g Payments, 46 Total payments, 47 Estimated tax penalty, 48 Tax due, 49 Overpayment, and 50 Enter the amount of line 49 you want.

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

Table with 3 columns: Line number, Description, and Yes/No columns. Rows include 51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account... 52 During the tax year, did the organization receive a distribution from... 53 Enter the amount of tax-exempt interest received or accrued during the tax year.

Sign Here

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

Signature of officer: [Signature] Date: 29 April 2020 Title: CFO

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

Table with 4 columns: Paid Preparer Use Only, Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ►

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

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 × column 6) | 8. Allocable deductions (column 6 × total of columns 3(a) and 3(b)) |
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |
| Totals ► | | | Enter here and on page 1, Part I, line 7, column (A). | Enter here and on page 1, Part I, line 7, column (B). |
| Total dividends-received deductions included in column 8 ► | | | | |

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

| 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) | | | | |
| Totals | | | 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). |

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) | | | | |
| Totals | | Enter here and on page 1, Part I, line 9, column (A). | | Enter here and on page 1, Part I, line 9, column (B). |

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) | | | | | | |
| Totals | | 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. |

Schedule J—Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|--|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals (carry to Part II, line (5)) | | | | | | |

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) | | | | | | |
| Totals from Part I ▶ | | | | | | |
| Totals, Part II (lines 1–5) ▶ | Enter here and on page 1, Part I, line 11, col. (A). | Enter here and on page 1, Part I, line 11, col. (B). | | | | Enter here and on page 1, Part II, line 27. |

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

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total. Enter here and on page 1, Part II, line 14 ▶ | | | |

**INTERNET CORPORATION FOR ASSIGNED
NAMES AND NUMBERS
Taxpayer Certainty and Disaster Tax Relief Act of 2019**

**EIN: 95-4712218
Tax Year Ending 06-30-2018**

**INTERNET CORPORATION FOR ASSIGNED
NAMES AND NUMBERS ("Taxpayer")**

**12025 WATERFRONT
DRIVE, SUITE 300
LOS ANGELES, CA 90049
95-4712218**

Pursuant to Section 302 of the newly enacted "Taxpayer Certainty and Disaster Tax Relief Act of 2019", the above-referenced Taxpayer is amending its previously-filed return for the tax year ended 06/30/2018 to request a refund of any excess unrelated business income tax paid under IRC Section 512(a)(7) for any qualified transportation fringe benefits.

The following lines of the amended Form 990-T have changed from the originally filed return:

| Line Number | Reason for Change |
|--|----------------------------|
| - Form 990, Part I, Lines 12, 13 | - Section 512(a)(7) Repeal |
| - Form 990, Part II, Lines 30, 32, 34 | - Section 512(a)(7) Repeal |
| - Form 990, Part III, Lines 35C, 40 | - Section 512(a)(7) Repeal |
| - Form 990, Part IV, Lines 42, 44, 45g, 46, 48, 49, 50 | - Section 512(a)(7) Repeal |

Form **8991**

Tax on Base Erosion Payments of Taxpayers With Substantial Gross Receipts

(December 2018)

For tax year beginning 07/01, 2017, and ending 06/30, 2018

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8991 for instructions and the latest information.

▶ See instructions.

| | |
|--|---|
| Name INTERNET CORPORATION FOR ASSIGNED NAMES AND NUMBERS | Employer identification number 95-4712218 |
|--|---|

Part I Applicable Taxpayer

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under section 59A(e)(3).
 If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under section 59A(e)(3).

| | (a) First Preceding Tax Year | (b) Second Preceding Tax Year | (c) Third Preceding Tax Year |
|---|---------------------------------------|--|---------------------------------------|
| 1 a Gross receipts of the applicable taxpayer. See instructions | 343,106,716 | 253,020,323 | 224,330,416 |
| b Gross receipts from partnerships. | | | |
| c Gross receipts of all other persons treated as 1 person as the "applicable taxpayer" pursuant to section 59A(e)(3) | 5,452,479 | 0 | 0 |
| d Gross receipts. Combine lines 1a through 1c | 348,559,195 | 253,020,323 | 224,330,416 |
| e Gross receipts of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 1d | | | 1e 825,909,934 |
| f 3-year average annual gross receipts (Divide line 1e by 3.0) | | | 1f 275,303,311 |
| g Is line 1f \$500 million or more? <input type="checkbox"/> Yes. Continue to line 2. <input checked="" type="checkbox"/> No. STOP here and attach this form to your tax return. | | | |
| 2 a Aggregate base erosion tax benefit (from Schedule A, line 14) | | | 2a |
| b Aggregate amount of deductions allowable under Chapter 1 of the Internal Revenue Code | | | 2b |
| c Other allowable deductions not included in line 2b above | 2c | | |
| d Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column a-2 | 2d | | |
| e Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column a-2 | 2e | | |
| f Add lines 2c through 2e | | | 2f |
| g Total deductions for amounts paid or accrued for services to which the exception under section 59A(d)(5) applies (from Schedule A, line 5b) | 2g | | |
| h Qualified derivative payments excepted by section 59A(h) | 2h | | |
| i Total deductions allowed under sections 172, 245A, and 250 for the tax year | 2i | | |
| j Combine lines 2g through 2i | | | 2j |
| k Total Deductions. Subtract line 2j from the sum of line 2b and line 2f | | | 2k |
| l Base Erosion Percentage for purposes of section 59A(c)(4)(A). Divide line 2a by line 2k | | | 2l % |
| m Is the taxpayer's base erosion percentage on line 2l 3% or higher (2% or higher for a bank or securities dealer)? <input type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP after completing Part I and Schedule A and attach this form to your tax return. | | | |

For Paperwork Reduction Act Notice, see separate instructions.

Form **8991** (12-2018)

| Part II Modified Taxable Income (MTI) | |
|--|-----------|
| 3 a Taxable income after net operating loss and special deductions | 3a |
| b Base erosion tax benefits for the tax year with respect to base erosion payments | 3b |
| c Base erosion percentage of the net operating loss deduction allowed under section 172 for the tax year. See instructions | 3c |
| d Modified Taxable Income. See instructions | 3d |

| Part III Regular Tax Liability Adjusted for Purposes of Computing Base Erosion Minimum Tax Amount | |
|---|-----------|
| 4 a Regular tax liability | 4a |
| b Allowable credits, as adjusted (from Schedule B, line 7) | 4b |
| c Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount. Subtract line 4b from line 4a | 4c |

| Part IV Computation of Base Erosion Minimum Tax Amount | |
|--|-------------|
| 5 a Modified Taxable Income (from line 3d) | 5a |
| b Tax rate applicable for current tax year | 5b % |
| c Base Erosion Minimum Tax. Multiply line 5a by line 5b | 5c |
| d Regular tax liability adjusted for purposes of computing Base Erosion Minimum Tax Amount (from line 4c) | 5d |
| e Base Erosion Minimum Tax Amount. Subtract line 5d from line 5c. If zero or less, enter "-0-" | 5e |

Schedule A Base Erosion Payments and Base Erosion Tax Benefits (see instructions)

| Type of Base Erosion Payments | (Check all applicable boxes in columns (c), (d), and (e) below) | | | | | | |
|--|---|---|---|---|--------------------------------------|---|---|
| | (a-1) Aggregate Base Erosion Payment for Purposes of Base Erosion Percentage | (a-2) Aggregate Base Erosion Tax Benefit for Purposes of Base Erosion Percentage | (b-1) Base Erosion Payment for Purposes of Modified Taxable Income | (b-2) Base Erosion Tax Benefit for Purposes of Modified Taxable Income | (c) Any 25% Owner of the Taxpayer | (d) Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or any 25% Owner of the Taxpayer | (e) Any Person Related Within the Meaning of Section 482 to the Taxpayer |
| 1 Reserved for future use | | | | | | | |
| 2 Reserved for future use | | | | | | | |
| 3 Purchase or creations of property rights for intangibles (patents, trademarks, etc.) | | | | | | | |
| 4 Rents, royalties, and license fees | | | | | | | |
| 5a Compensation/consideration paid for services NOT excepted by section 59A(d)(5) | | | | | | | |
| b Compensation/consideration paid for services excepted by section 59A(d)(5) \$ _____ | | | | | | | |
| 6 Interest expense | | | | | | | |
| 7 Payments for the purchase of tangible personal property | | | | | | | |
| 8 Premiums and/or other considerations paid or accrued for insurance and reinsurance as covered by section 59A(d)(3) and section 59A(c)(2)(A)(iii) | | | | | | | |

Schedule A Base Erosion Payments and Base Erosion Tax Benefits (see instructions) (continued from page 3)

| Type of Base Erosion Payments | Check all applicable boxes in columns (c), (d), and (e) below | | | | | | |
|--|--|--|--|--|-------------------------------|--|--|
| | (a-1) | (a-2) | (b-1) | (b-2) | (c) | (d) | (e) |
| | Aggregate Base Erosion Payment for Purposes of Base Erosion Percentage | Aggregate Base Erosion Tax Benefit for Purposes of Base Erosion Percentage | Base Erosion Payment for Purposes of Modified Taxable Income | Base Erosion Tax Benefit for Purposes of Modified Taxable Income | Any 25% Owner of the Taxpayer | Person Related Under Sections 267(b) or 707(b)(1) to the Taxpayer or any 25% Owner of the Taxpayer | Any Person Related Within the Meaning of Section 482 to the Taxpayer |
| 9a Nonqualified derivative payments | | | | | | | |
| b Qualified derivative payments excepted by section 59A(h) \$ _____ | | | | | | | |
| 10 Payments reducing gross receipts made to surrogate foreign corporation | | | | | | | |
| 11 Other payments - specify | | | | | | | |
| 12 Combine lines 3 through 11 | | | | | | | |
| 13 Base erosion tax benefits related to payments reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at 30% statutory withholding tax rate | | | | | | | |
| 14 Total base erosion tax benefits for purposes of computing base erosion percentage. Subtract line 13, column (a-2) from line 12, column (a-2). Enter on Part I, line 2a | | | | | | | |
| 15 Portion of base erosion tax benefits reported on lines 3 through 11, on which tax is imposed by section 871 or 881, with respect to which tax has been withheld under section 1441 or 1442 at reduced withholding rate pursuant to income tax treaty. Multiply ratio of percentage withheld divided by 30% times tax benefit. See instructions | | | | | | | |
| 16 Total base erosion tax benefits for purposes of determining MTI. Subtract the sum of line 13, column (b-2); and line 15, column (b-2) from line 12, column (b-2). Enter this amount on Part II, line 3b | | | | | | | |

Schedule B Credits Reducing Regular Tax Liability in Computing Base Erosion Minimum Tax Amount (BEMTA)

Part I Credits Allowed Against Regular Tax (see instructions)

| | | | |
|---|---|---|--|
| 1 | Total credits allowed in current year. Enter the amount from Form 1120, Schedule J, Part I, line 6; or the applicable line of your return | 1 | |
| 2 | Credits for increasing research activities from line 1c of all Parts III of Form 3800 | 2 | |
| 3 | Total allowed credit for increasing research activities for current year. Enter the amount of research credit reported in Form 3800, Part II, line 38. See instructions | 3 | |
| 4 | Enter smaller of Schedule B, Part II, line 11 or Part III, line 16 | 4 | |
| 5 | Limitation of applicable section 38 credits. Multiply line 4 by 80% (0.80) | 5 | |
| 6 | Adjustments to allowed credits. Add lines 3 and 5 | 6 | |
| 7 | Credits allowed against regular tax in computing BEMTA. Subtract line 6 from line 1. Enter here and on Form 8991, line 4b | 7 | |

Part II Applicable section 38 credits
(Only complete Parts II and III if you have allowed applicable section 38 credits.)

| | | | |
|----|--|----|--|
| 8 | Low income housing credit from lines 1d and 4d of all Parts III of Form 3800 | 8 | |
| 9 | Renewable electricity production credit but only to extent of the renewable electricity under section 45(a) from lines 1f and 4e of all Parts III of Form 3800 | 9 | |
| 10 | Investment credit but only to extent of energy credit property under section 48 from line 4a of all Parts III of Form 3800 | 10 | |
| 11 | Total allowed applicable section 38 credits for current year. Enter the amount of applicable credits reported in Form 3800, Part II, line 38. See instructions | 11 | |

Part III BEMTA determined without adjustment for applicable section 38 credits

| | | | |
|----|---|----|--|
| 12 | Base erosion minimum tax (Form 8991, line 5c) | 12 | |
| 13 | Regular tax liability (Form 8991, line 4a), | 13 | |
| 14 | Subtract Schedule B, Part I, line 3 from line 1 | 14 | |
| 15 | Regular tax adjusted for credits that offset BEMTA. Subtract line 14 from line 13 | 15 | |
| 16 | Base erosion minimum tax determined without adjustment for applicable section 38 credits. Subtract line 15 from line 12; if zero or less, enter -0- | 16 | |

Form 8991, Page 1 Detail

=====

Form 8991, Page 1, Part I, Seperate Taxpayers aggregated

| Name | EIN |
|---|------------|
| ----- | ----- |
| Internet Corporation for Assigned Names and Numbers | 95-4712218 |
| Public Technical Identifiers | 32-0512841 |

INTERNET CORPORATION FOR ASSIGNED NAMES AND NUMBERS

FEIN: 95-4712218

FOR YEAR ENDED: JUNE 30, 2018

FORM 8991

REASON FOR CORRECTED FORM 8991

Form 8991 was not filed with the original return for the year ended June 30, 2018.

Form 990-T

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

OMB No. 1545-0687

For calendar year 2017 or other tax year beginning 07/01, 2017, and ending 06/30, 2018.

2017

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Form header section including: 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.

Form section H: Describe the organization's primary unrelated business activity. Section I: During the tax year, was the corporation a subsidiary... Section J: The books are in care of XAVIER CALVEZ Telephone number (310) 301-5838

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 Capital gain net income, 5 Income (loss) from partnerships and S corporations, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents from controlled organizations, 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, directors, and trustees, 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 claimed, 23 Depletion, 24 Contributions to deferred compensation plans, 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 deduction, 31 Net operating loss deduction, 32 Unrelated business taxable income before specific deduction, 33 Specific deduction, 34 Unrelated business taxable income.

For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2017)

Part III Tax Computation

| | | |
|---|------------|---------|
| 35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and: | | |
| a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ | | |
| b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ | | |
| c Income tax on the amount on line 34. ATCH. 2 ▶ | 35c | 65,219. |
| 36 Trusts Taxable at Trust Rates. 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). ▶ | 36 | |
| 37 Proxy tax. See instructions ▶ | 37 | |
| 38 Alternative minimum tax ▶ | 38 | |
| 39 Tax on Non-Compliant Facility Income. See instructions ▶ | 39 | |
| 40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies. ▶ | 40 | 65,219. |

Part IV Tax and Payments

| | | |
|--|------------|---------|
| 41 a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116). | 41a | |
| b Other credits (see instructions). | 41b | |
| c General business credit. Attach Form 3800 (see instructions) | 41c | |
| d Credit for prior year minimum tax (attach Form 8801 or 8827). | 41d | |
| e Total credits. Add lines 41a through 41d | 41e | |
| 42 Subtract line 41e from line 40. | 42 | 65,219. |
| 43 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) | 43 | |
| 44 Total tax. Add lines 42 and 43. | 44 | 65,219. |
| 45 a Payments: A 2016 overpayment credited to 2017 | 45a | |
| b 2017 estimated tax payments | 45b | |
| c Tax deposited with Form 8868. | 45c | |
| d Foreign organizations: Tax paid or withheld at source (see instructions) | 45d | |
| e Backup withholding (see instructions) | 45e | |
| f Credit for small employer health insurance premiums (Attach Form 8941) | 45f | |
| g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total ▶ | 45g | |
| 46 Total payments. Add lines 45a through 45g. | 46 | |
| 47 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ <input type="checkbox"/> | 47 | |
| 48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed ▶ | 48 | 65,219. |
| 49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid ▶ | 49 | |
| 50 Enter the amount of line 49 you want: Credited to 2018 estimated tax ▶ Refunded ▶ | 50 | |

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

| | | |
|--|-----|----|
| 51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶ _____ | Yes | No |
| 52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. | | X |
| 53 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____ | | |

Sign Here ▶

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

Signature of officer *[Signature]* Date 18 May 2019 Title CFO

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

| | | | | | |
|-------------------------------|--|--|------------------------|---|--------------------------|
| Paid Preparer Use Only | Print/Type preparer's name JOCELYNE MILLER | Preparer's signature <i>Joelyne C. Miller</i> | Date <u>5/19/19</u> | Check <input type="checkbox"/> if self-employed | PTIN P00634378 |
| | Firm's name ▶ ERNST & YOUNG U.S. LLP | Firm's EIN ▶ 34-6565596 | | | |
| | Firm's address ▶ 4365 EXECUTIVE DRIVE, #1600, SAN DIEGO, CA 92121 | Phone no. 858-535-7200 | | | |
| | | | | | |

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

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

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

1. Description of property

| |
|-----|
| (1) |
| (2) |
| (3) |
| (4) |

2. Rent received or accrued

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

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

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

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

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

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

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

Nonexempt Controlled Organizations

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

Totals ▶

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

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule) | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col. 3 plus col. 4) |
|--------------------------|---------------------|---|---------------------------------|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| | | Enter here and on page 1, Part I, line 9, column (A). | | Enter here and on page 1, Part I, line 9, column (B). |

Totals ▶

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

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| | | Enter here and on page 1, Part I, line 10, col. (A). | Enter here and on page 1, Part I, line 10, col. (B). | | | Enter here and on page 1, Part II, line 26. |

Totals ▶

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|-----------------------|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |

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

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

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

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total. Enter here and on page 1, Part II, line 14 ▶ | | | |

PART I - LINE 12 - OTHER INCOME

SEC. 512(A)(7) DISALLOWED QUALIFIED TRANSPORTATION FRINGE BENEFITS 245,939.

PART I - LINE 12 - OTHER INCOME 245,939.

PART I - LINE 12 - OTHER INCOME

THE AMOUNT REPORTED ON LINE 12 AS UNRELATED BUSINESS TAXABLE INCOME RELATES TO A NEWLY ENACTED TAX EFFECTIVE JANUARY 1, 2018, THAT IS BASED ON COMPANY PAID EMPLOYEE PARKING WHICH IS CONSIDERED A TAXABLE QUALIFIED TRANSPORTATION FRINGE BENEFIT FOR EXEMPT ORGANIZATIONS.

FORM 990-T: FISCAL YEAR CORPORATION TAX COMPUTATION APPLYING BLENDED TAX RATE

| | |
|--|-----------------------|
| 1 UNRELATED BUSINESS TAXABLE INCOME (PAGE1, PART II, LINE 34). | 244,939. |
| 2 TAX ON LINE 1 FIGURED USING THE TAX RATE SCHEDULE OR TAX COMPUTATION WORKSHEET FOR MEMBERS OF A CONTROLLED GROUP..... | 78,776. |
| 3 TAX ON LINE 1 FIGURED USING THE 21% RATE..... | 51,437. |
| 4 MULTIPLY LINE 2 BY THE NUMBER OF DAYS 184 IN THE CORPORATION'S TAX YEAR BEFORE 01/01/2018..... | 14,494,784. |
| 5 MULTIPLY LINE 3 BY THE NUMBER OF DAYS 181 IN THE CORPORATION'S TAX YEAR AFTER 12/31/2017..... | 9,310,097. |
| 6 DIVIDE LINE 4 BY THE TOTAL NUMBER OF DAYS 365 IN THE CORPORATION'S TAX YEAR..... | 39,712. |
| 7 DIVIDE LINE 5 BY THE TOTAL NUMBER OF DAYS 365 IN THE CORPORATION'S TAX YEAR..... | <u>25,507.</u> |
| 8 ADD LINES 6 AND 7: THE TOTAL TAX FOR THE FISCAL YEAR..... | <u><u>65,219.</u></u> |