

Certified mail
7018-0040-0000-6237-1212

Form **990-T**

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

OMB No. 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or other tax year beginning July 1, 2019, and ending June 30, 20 20

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

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

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

A ☐ Check box if
address changed

B Exempt under section

☒ 501(c)(3)

☐ 408(e) ☐ 220(e)

☐ 408A ☐ 530(a)

☐ 529(a)

C Book value of all assets
at end of year

299,319,000

Print
or
Type

Name of organization (☐ Check box if name changed and see instructions.)

LUTHERAN CHURCH-MISSOURI SYNOD

Number, street, and room or suite no. If a P.O. box, see instructions.

1333 S KIRKWOOD RD

City or town, state or province, country, and ZIP or foreign postal code

ST LOUIS MO 63122-7295

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

43-0658188

E Unrelated business activity code
(See instructions.)

541800

F Group exemption number (See instructions.) ►

G Check organization type ► ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Enter the number of the organization's unrelated trades or businesses. ► 1 Describe the only (or first) unrelated trade or business here ► **ADVERTISING**. If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.

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 ► **ROSS STROH, EXEC DIR OF ACCOUNTING**

Telephone number ►

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	107,215		
b Less returns and allowances			
c Balance ►	1c 107,215		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3 107,215		107,215
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11 55,538	216,765	(161,227)
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13 (162,753)	216,765	(54,012)

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (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	42,768
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach schedule) (see instructions)	18	
19 Taxes and licenses	19	3,150
20 Depreciation (attach Form 4562)	20	
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	
22 Depletion	22	
23 Contributions to deferred compensation plans	23	
24 Employee benefit programs	24	9,456
25 Excess exempt expenses (Schedule I)	25	
26 Excess readership costs (Schedule J)	26	
27 Other deductions (attach schedule)	27	5,979
28 Total deductions. Add lines 14 through 27	28	61,353
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	(115,365)
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	
31 Unrelated business taxable income. Subtract line 30 from line 29	31	(115,365)

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2019)

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	(115,365)
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	(115,365)
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	(115,365)

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	0
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	0

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800 (see instructions)	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	0
47	Subtract line 46e from line 45	47	0
48	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)	48	
49	Total tax. Add lines 47 and 48 (see instructions)	49	0
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	
51a	Payments: A 2018 overpayment credited to 2019	51a	
b	2019 estimated tax payments	51b	
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	51g	
52	Total payments. Add lines 51a through 51g	52	0
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached	53	
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	0
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	56	0

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

57	At any time during the 2019 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
58	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.		✓
59	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

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

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		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 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)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).

Totals**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 25.

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) REPORTER	55,538	216,765		0	0	
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) ▶	55,538	216,765	(161,227)	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)						
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 28.

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 ▶			

Lutheran Church Missouri Synod
EIN: 43-0658188

Schedule of other deductions (Form 990-T, Part II, line 28)

Meeting and travel	\$94
Rental of equipment	1,283
Services-related entities	4,091
Supplies	387
Advertising and promotion	124
Total	<u>\$5,979</u>

The Lutheran Church—Missouri Synod
EIN: 43-0658188
Tax Year: July 1, 2019 to June 30, 2020

Foreign countries during 2019 calendar year in which organization had an interest in or a signature or other authority over a financial account (Part V, line 51)

Canada, China, Czech Republic, Hong Kong, Jamaica, Dominican Republic, Germany, Kazakhstan, Kenya, Kyrgyzstan, PNG, Panama, Peru, Philippines, Spain, Sri Lanka, Thailand, Vietnam

U.S. Postal Service
CERTIFIED MAIL® RECEIPT

Domestic Mail Only

For delivery information, visit our website at www.usps.com

Certified Mail
7020 0090 0001 5970 1168

**Electronic Extension of Time To File an
Organization Return**

Application for each return.

OMB No. 1545-0047

Certified Mail Fee

\$

Extra Services & Fees (if any)

☐ Return Receipt (hardcopy)

☐ Return Receipt (electronic)

☐ Certified Mail Restricted

☐ Adult Signature Required

☐ Adult Signature Restricted

Postage

\$

Total Postage and Fees

\$

Sent To

Dept. of the Treasury

Internal Revenue Service

Ogden UT 84201-0045

City, State, ZIP+4

PS Form 3800, April 2015

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SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Department of the Treasury
Internal Revenue Service
Ogden UT 84201-0045

PS Form 3800, April 2015

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COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes ☐ No

If YES, enter delivery address below:

OGDEN, UT

3. Service Type

☐ Adult Signature

☐ Adult Signature Restricted Delivery

☒ Certified Mail®

☐ Certified Mail Restricted Delivery

☐ Collect on Delivery

☐ Collect on Delivery Restricted Delivery

☐ Insured Mail

☐ Priority Mail Express®

☐ Registered Mail™

☐ Registered Mail Restricted Delivery

☐ Return Receipt for Merchandise

☐ Signature Confirmation™

☐ Signature Confirmation Restricted Delivery

Restricted Delivery

Domestic Return Receipt

Form 6069

Form 8870

Enter the Return

Application

Is For

Form 990 or

Form 990-BL

Form 4720 (if

Form 990-PF

Form 990-T (sec. 401(a) or 408(a) trust)

Form 990-T (trust other than above)

9590 9402 6016 0069 7229 13

2. Article Number (Transfer from service label)

7020 0090 0001 5970 1168

PS Form 3811, July 2015 PSN 7530-02-000-9053

The books are in the care of ▶ **Ross Stroh, Unit Executive of Accounting**

Telephone No. ▶ **314-965-9000** Fax No. ▶ **314-996-1089**

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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until May 15, 20 21, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year 20 20 or
▶ ☒ tax year beginning July 1, 20 19, and ending June 30, 20 20.

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

3a	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.	3a	\$	0
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.	3b	\$	0
c	Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	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.

Form **5471**

(Rev. December 2019)

Information Return of U.S. Persons With Respect to Certain Foreign Corporations

OMB No. 1545-0123

► Go to www.irs.gov/Form5471 for instructions and the latest information.Department of the Treasury
Internal Revenue ServiceInformation furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **Jul**, 20 **19**, and ending **Jun 30**, 20 **20**Attachment
Sequence No. **121**

Name of person filing this return LUTHERAN CHURCH--MISSOURI SYNOD	A Identifying number 43-0658188
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 1333 S KIRKWOOD RD	B Category of filer (See instructions. Check applicable box(es)): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code ST LOUIS MO 63122-7295	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 50 %
Filer's tax year beginning Jul 1 , 20 19 , and ending Jun 30 , 20 20	

D Check box if this is a final Form 5471 for the foreign corporation ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions) ☐**F** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director
Concordia International	1333 S Kirkwood Rd	43-1800025	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foundation	St Louis MO 63122		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation 812 Silvercord, Tower 1 812 Canton Rd Tsimshatsui, Kowloon Hong Kong				b(1) Employer identification number, if any	
				b(2) Reference ID number (see instructions)	
				c Country under whose laws incorporated HONG KONG	
d Date of incorporation 5/23/1996	e Principal place of business CHINA	f Principal business activity code number 551112	g Principal business activity INVESTMENT HOLDING	h Functional currency US DOLLAR	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States N/A	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
ORDINARY	2	2

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2019)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	59,172,085
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	59,172,085
	2 Cost of goods sold	2	35,774,402
	3 Gross profit (subtract line 2 from line 1c)	3	23,397,683
	4 Dividends	4	
	5 Interest	5	3,961,261
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
	7 Net gain or (loss) on sale of capital assets	7	
8a Foreign currency transaction gain or loss—unrealized	8a		
b Foreign currency transaction gain or loss—realized	8b		
9 Other income (attach statement)	9	496,530	
10 Total income (add lines 3 through 9)	10	27,855,474	
Deductions	11 Compensation not deducted elsewhere	11	
	12a Rents	12a	
	b Royalties and license fees	12b	
	13 Interest	13	1,071,267
	14 Depreciation not deducted elsewhere	14	
	15 Depletion	15	
	16 Taxes (exclude income tax expense (benefit))	16	2,137,490
	17 Other deductions (attach statement—exclude income tax expense (benefit))	17	18,201,500
18 Total deductions (add lines 11 through 17)	18	21,410,257	
Net Income	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10)	19	6,445,217
	20 Unusual or infrequently occurring items	20	
	21a Income tax expense (benefit)—current	21a	
	b Income tax expense (benefit)—deferred	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b)	22	6,445,217
Other Comprehensive Income	23a Foreign currency translation adjustments	23a	(3,030,544)
	b Other	23b	
	c Income tax expense (benefit) related to other comprehensive income	23c	
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c)	24	

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	1 2,303,629	3,670,332
2a	Trade notes and accounts receivable	2a 2,707,392	2,199,503
b	Less allowance for bad debts	2b () ()	
3	Derivatives	3	
4	Inventories	4	
5	Other current assets (attach statement)	5 121,144,870	118,554,887
6	Loans to shareholders and other related persons	6	
7	Investment in subsidiaries (attach statement)	7	
8	Other investments (attach statement)	8	
9a	Buildings and other depreciable assets	9a 59,786,075	68,693,091
b	Less accumulated depreciation	9b (32,901,590) (35,593,583)	
10a	Depletable assets	10a	
b	Less accumulated depletion	10b () ()	
11	Land (net of any amortization)	11	
12	Intangible assets:		
a	Goodwill	12a	
b	Organization costs	12b	
c	Patents, trademarks, and other intangible assets	12c	
d	Less accumulated amortization for lines 12a, 12b, and 12c	12d () ()	
13	Other assets (attach statement)	13 15,678,636	9,797,098
14	Total assets	14 168,719,012	167,321,328
Liabilities and Shareholders' Equity			
15	Accounts payable	15 49,443,050	39,114,394
16	Other current liabilities (attach statement)	16	
17	Derivatives	17	
18	Loans from shareholders and other related persons	18 22,051,057	24,304,131
19	Other liabilities (attach statement)	19 1,685,726	4,948,951
20	Capital stock:		
a	Preferred stock	20a	
b	Common stock	20b	
21	Paid-in or capital surplus (attach reconciliation)	21 1	1
22	Retained earnings	22 95,539,178	98,953,851
23	Less cost of treasury stock	23 () ()	
24	Total liabilities and shareholders' equity	24 168,719,012	167,321,328

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required statement.		✓
2 During the tax year, did the foreign corporation own an interest in any trust?		✓
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		✓
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? If "Yes," complete lines 4b and 4c.		✓
b Enter the total amount of the base erosion payments ▶ \$		
c Enter the total amount of the base erosion tax benefit ▶ \$		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? If "Yes," complete line 5b.		✓
b Enter the total amount of the disallowed deductions (see instructions) ▶ \$		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		✓
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement?		✓
8 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?		✓
9 If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009?		
10 If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year?		
11 If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars ▶ \$ _____		
12 If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s): <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified methods		
13 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		✓
14a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? If "Yes," go to line 14b.		✓
b Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year ▶ \$ _____		
15 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		✓
16 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		✓
17 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		✓
18 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		✓
19 Did you answer "Yes" to any of the questions in the instructions for line 19? If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) ▶ _____		✓
20 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? If "Yes," enter the amount ▶ \$ _____		
21 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? If "Yes," enter the amount ▶ \$ _____		

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item F on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► **LUTHERAN CHURCH--MISSOURI SYNOD**

Identifying number ►

43-0658188

1a	Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a	
b	Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions)	1b	
c	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1c	
d	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1d	
e	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	1e	
f	Other subpart F income (see instructions)	1f	
2	Earnings invested in U.S. property (enter the result from Worksheet B in the instructions)	2	
3	Section 245A eligible dividends (see instructions)	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5	Dividends received (translated at spot rate on payment date under section 989(b)(1))	5	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

- Was any income of the foreign corporation blocked?
- Did any such income become unblocked during the tax year (see section 964(b))?

If the answer to either question is "Yes," attach an explanation.

Yes	No
✓	
	✓

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item F on page 1 is completed, a separate Schedule I must be filed for each Category 4 or 5 filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder ► **CONCORDIA INTERNATIONAL FOUNDATION** Identifying number ► **43-1800025**

1a	Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	1a	
b	Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions)	1b	
c	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	1c	
d	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	1d	
e	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	1e	
f	Other subpart F income (see instructions)	1f	
2	Earnings invested in U.S. property (enter the result from Worksheet B in the instructions)	2	
3	Section 245A eligible dividends (see instructions)	3	
4	Factoring income	4	
	See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5	Dividends received (translated at spot rate on payment date under section 989(b)(1))	5	
6	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	6	

	Yes	No
• Was any income of the foreign corporation blocked?	✓	
• Did any such income become unblocked during the tax year (see section 964(b))?		✓

If the answer to either question is "Yes," attach an explanation.

The Lutheran Church--Missouri Synod
 EIN: 43-0658188
 Tax Year: July 1, 2019 to June 30, 2020

Schedule of other deductions (Form 5471, Schedule C, line 17):

Administration expenses	\$	18,169,576
Loss on disposals		31,924
	\$	18,201,500

Schedule of other current assets (Form 5471, Schedule F, line 5):

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Accounts receivable	\$ 64,894	\$ -
Time deposits	121,079,976	118,554,887
	\$ 121,144,870	\$ 118,554,887

Schedule of other assets (Form 5471, Schedule F, line 13):

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Land use rights, net amortization	\$ 5,707,811	\$ -
Construction in progress	9,429,861	-
Right-of-use assets	-	9,354,093
Prepayments and other receivables	172,442	12,784
Deferred tax assets	368,522	417,223
Inventories	-	12,998
	\$ 15,678,636	\$ 9,797,098

Schedule of other liabilities (Form 5471, Schedule F, line 19)

	(a) Beginning of annual accounting period	(b) End of annual accounting period
Long-term deposits received	\$ 222,703	\$ 161,175
Lease liabilities	-	3,367,077
Seat guarantees	1,463,023	1,420,699
	\$ 1,685,726	\$ 4,948,951

**SCHEDULE J
(Form 5471)**

(Rev. December 2019)

Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

LUTHERAN CHURCH—MISSOURI SYNOD

Identifying number

43-0658188

Name of foreign corporation

LCMS HOLDINGS LIMITED AND SUBSIDIARIES

EIN (if any)

Reference ID number (see instructions)

► PAS

- a** Separate Category (Enter code—see instructions.)
- b** If code 9011 is entered on line a, enter the country code for the sanctioned country (see instructions)

Part I Accumulated E&P of Controlled Foreign Corporation

☐ Check the box if person filing return does not have all U.S. shareholders' information to complete amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions).

Important: Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	(f) Section 965(a) Inclusion (section 959(c)(1)(A))	(g) Section 965(b)(4)(A) (section 959(c)(1)(A))
1a	Balance at beginning of year (as reported on prior year Schedule J)	100,575,477	NONE	NONE	NONE	NONE	NONE	NONE
b	Beginning balance adjustments (attach statement)							
c	Adjusted beginning balance (combine lines 1a and 1b)	100,575,477	NONE	NONE	NONE	NONE	NONE	NONE
2a	Reduction for taxes unsuspended under anti-splitter rules							
b	Disallowed deduction for taxes suspended under anti-splitter rules							
3	Current year E&P (or deficit in E&P)	6,445,217						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation							
5a	E&P carried over in nonrecognition transaction							
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction							
6	Other adjustments (attach statement) Transition	(3,030,544)						
7	Total current and accumulated E&P (combine lines 1c through 6)	103,990,150						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P							
9	Actual distributions							
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P							
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)							
12	Other adjustments (attach statement)							
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions)							
14	Balance at beginning of next year (combine lines 7 through 13)	103,990,150	NONE	NONE	NONE	NONE	NONE	NONE

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2019)

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

	1	2	3	4	NONE
1 Balance at beginning of year	▲				
2 Additions (amounts subject to future recapture)	▲				
3 Subtractions (amounts recaptured in current year)	▲				
4 Balance at end of year (combine lines 1 through 3)	▲				NONE

**SCHEDULE M
(Form 5471)**

(Rev. December 2018)

Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

LUTHERAN CHURCH--MISSOURI SYNOD

Identifying number

43-0658188

Name of foreign corporation

LCMS HOLDINGS LIMITED AND SUBSIDIARIES

EIN (if any)

Reference ID number (see instructions)

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ US DOLLAR

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade					
3 Sales of property rights (patents, trademarks, etc.)					
4 Platform contribution transaction payments received					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income)					
11 Interest received					
12 Premiums received for insurance or reinsurance					
13 Add lines 1 through 12					
14 Purchases of stock in trade (inventory)					
15 Purchases of tangible property other than stock in trade					
16 Purchases of property rights (patents, trademarks, etc.)					
17 Platform contribution transaction payments paid					
18 Cost sharing transaction payments paid					
19 Compensation paid for technical, managerial, engineering, construction, or like services					
20 Commissions paid					
21 Rents, royalties, and license fees paid					
22 Hybrid dividends paid (see instructions)					
23 Dividends paid (exclude hybrid dividends paid)					
24 Interest paid		803,042			
25 Premiums paid for insurance or reinsurance					
26 Add lines 14 through 25					
27 Accounts Payable					
28 Amounts borrowed (enter the maximum loan balance during the year)—see instructions	4,574,961	19,729,170			
29 Accounts Receivable					
30 Amounts loaned (enter the maximum loan balance during the year)—see instructions					