

EXTENDED TO MAY 15, 2019

Form **990-T****Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0087

For calendar year 2017 or other tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.**2017**Open to Public Inspection for  
501(c)(3) Organizations OnlyDepartment of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form990T](http://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).

A ☐ Check box if  
address changedName of organization ( ☐ Check box if name changed and see instructions.)D Employer identification number  
(Employees' trust, see  
instructions.)

94-2301550

B Exempt under section  
☒ 501(c)(3) ☐ 408(e) ☐ 220(e)  
☐ 408A ☐ 530(a)  
☐ 529(a)Print  
or  
Type

RUBICON PROGRAMS INC

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

2500 BISSELL AVENUE

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

RICHMOND, CA 94804

900099

C Book value of all assets  
at end of year  
9,650,228.

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.

SEE STATEMENT 1

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 THE ORGANIZATION

Telephone number (510) 231-6991

**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)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
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 partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. 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		
12 Other income (See instructions; attach schedule) STATEMENT 2	12	6,321.	
13 Total. Combine lines 3 through 12	13	6,321.	6,321.

**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	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	6,321.
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	6,321.
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	5,321.

**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation.  
Controlled group members (sections 1561 and 1563) check here ☐ 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 **SEE STATEMENT 3** **35c** **956.**

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:  
☐ Tax rate schedule or ☐ 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** **956.**

**Part IV Tax and Payments**

**41a** 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 **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** **956.**

**43** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) **43**

**44** Total tax. Add lines 42 and 43 **44** **956.**

**45a** Payments: A 2016 overpayment credited to 2017 **45a**

**b** 2017 estimated tax payments **45b**

**c** Tax deposited with Form 8868 **45c** **2,340.**

**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: ☐ Form 2439 ☐ Form 4136 ☐ Other **Total** **45g**

**46** Total payments. Add lines 45a through 45g **46** **2,340.**

**47** Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ **47**

**48** Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed **48**

**49** Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49** **1,384.**

**50** Enter the amount of line 49 you want: Credited to 2018 estimated tax **1,384.** Refunded **50** **0.**

**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? **Yes** **No**

**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** **Date** **CFO** **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 **LAWRENCE S. KUECHLER** Preparer's signature **LAWRENCE S. KUECHLER** Date **03/15/19** Check ☐ If self-employed PTIN **P00233621**

Firm's name **ARMANINO LLP** Firm's EIN **94-6214841**

Firm's address **50 W. SAN FERNANDO ST, STE 500 SAN JOSE, CA 95113** Phone no. **408-200-6400**

RUBICON PROGRAMS INC

94-2301550

FORM 990-T	DESCRIPTION OF ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY	STATEMENT 1
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PRETAX COMMUTE TRANSPORTATION AND PARKING BENEFITS

TO FORM 990-T, PAGE 1

FORM 990-T	OTHER INCOME	STATEMENT 2
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DESCRIPTION	AMOUNT
PRE-TAX COMMUTER BENEFITS	6,321.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	6,321.

## FORM 990-T

## LINE 35C TAX COMPUTATION

## STATEMENT 3

1. TAXABLE INCOME . . . . .	5,321	
2. LESSER OF LINE 1 OR FIRST BRACKET AMOUNT . .	5,321	
3. LINE 1 LESS LINE 2 . . . . .	0	
4. LESSER OF LINE 3 OR SECOND BRACKET AMOUNT . .	0	
5. LINE 3 LESS LINE 4 . . . . .	0	
6. INCOME SUBJECT TO 34% TAX RATE . . . . .	0	
7. INCOME SUBJECT TO 35% TAX RATE . . . . .	0	
8. 15 PERCENT OF LINE 2 . . . . .	798	
9. 25 PERCENT OF LINE 4 . . . . .	0	
10. 34 PERCENT OF LINE 6 . . . . .	0	
11. 35 PERCENT OF LINE 7 . . . . .	0	
12. ADDITIONAL 5% SURTAX . . . . .	0	
13. ADDITIONAL 3% SURTAX . . . . .	0	
14. TOTAL INCOME TAX		798

15. TAX AT 21% RATE EFFECTIVE AFTER 12/31/2017		1,117	
	DAYS		
16. TAX PRORATED FOR NUMBER OF DAYS IN 2017	184	402	
17. TAX PRORATED FOR NUMBER OF DAYS IN 2018	181	554	
18. TOTAL TAX PRORATED	365		956

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

OMB No. 1545-1709

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.

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.  <b>RUBICON PROGRAMS INC</b>	Enter filer's identifying number Employer identification number (EIN) or  <b>94-2301550</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>2500 BISSELL AVENUE</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>RICHMOND, CA 94804</b>	

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

## THE ORGANIZATION

- The books are in the care of ► **2500 BISSELL AVENUE - RICHMOND, CA 94804**  
Telephone No. ► **(510) 231-6991** 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 **MAY 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year \_\_\_\_\_ or  
► ☒ tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.

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	\$	<b>2,340.</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.	3b	\$	<b>0.</b>
c <b>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.	3c	\$	<b>2,340.</b>

**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