



**Note:** *The draft you are looking for begins on the next page.*

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SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2024

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

A Name of the organization B Employer identification number

C Unrelated business activity code (see instructions) D Sequence: of

E Describe the unrelated trade or business

Table with 5 columns: Part I, Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales, b Less returns and allowances, c Balance, 1c, 2 Cost of goods sold, 3 Gross profit, 4a Capital gain net income, b Net gain (loss), c Capital loss deduction, 5 Income (loss) from a partnership, 6 Rent income, 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, 9 Investment income, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income, 13 Total.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.

Table with 2 columns: Deductions, 1 through 18. Rows include: 1 Compensation of officers, directors, and trustees, 2 Salaries and wages, 3 Repairs and maintenance, 4 Bad debts, 5 Interest, 6 Taxes and licenses, 7 Depreciation, 8 Less depreciation claimed, 9 Depletion, 10 Contributions to deferred compensation plans, 11 Employee benefit programs, 12 Excess exempt expenses, 13 Excess readership costs, 14 Other deductions, 15 Total deductions, 16 Unrelated business income before net operating loss deduction, 17 Deduction for net operating loss, 18 Unrelated business taxable income.

**Part III Cost of Goods Sold**

Enter method of inventory valuation

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	
<b>2</b>	Purchases . . . . .	<b>2</b>	
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

<b>1</b>	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. <b>A</b> <input type="checkbox"/> _____ <b>B</b> <input type="checkbox"/> _____ <b>C</b> <input type="checkbox"/> _____ <b>D</b> <input type="checkbox"/> _____	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b>	Rent received or accrued				
<b>a</b>	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b>	<b>Total rents received or accrued by property.</b> Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b>	<b>Total rents received or accrued.</b> Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) . . . . .				
<b>4</b>	Deductions directly connected with the income in lines 2a and 2b (attach statement) . . . . .				
<b>5</b>	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				

**Part V Unrelated Debt-Financed Income** (see instructions)

<b>1</b>	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. <b>A</b> <input type="checkbox"/> _____ <b>B</b> <input type="checkbox"/> _____ <b>C</b> <input type="checkbox"/> _____ <b>D</b> <input type="checkbox"/> _____	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b>	Gross income from or allocable to debt-financed property . . . . .				
<b>3</b>	Deductions directly connected with or allocable to debt-financed property				
<b>a</b>	Straight line depreciation (attach statement) . . . . .				
<b>b</b>	Other deductions (attach statement) . . . . .				
<b>c</b>	<b>Total deductions</b> (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b>	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b>	Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b>	Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b>	Gross income reportable. Multiply line 2 by line 6 . . . . .				
<b>8</b>	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				
<b>9</b>	Allocable deductions. Multiply line 3c by line 6 . . . . .				
<b>10</b>	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . .				
<b>11</b>	<b>Total dividends — received deductions</b> included in line 10 . . . . .				

**Part VI 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 Part I,  
line 8, column (A).

Add columns 6 and 11.  
Enter here and on Part I,  
line 8, column (B).

Totals

**Part VII 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 statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
Add amounts in column 2. Enter here and on Part I, line 9, column (A).				Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Totals

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

## Part IX Advertising Income

- 1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

**A** ☐

**B** ☐

C ☐D ☐

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income . . . . .				
a	Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				
3	Direct advertising costs by periodical . . . . .				
a	Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8 . . . . .				
5	Readership costs . . . . .				
6	Circulation income . . . . .				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0- . . . . .				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 . . . . .				
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 . . . . .				

## Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

**Total.** Enter here and on Part II, line 1 . . . . .

**Part XI** Supplemental Information (see instructions)