

Department of the Treasury
Internal Revenue Service

For the calendar year 1971 or other taxable year beginning

....., 1971, and ending, 19.....

Name of Organization	Employer Identification Number (In case of employees' trust described in section 401(a) and exempt under section 501(a), insert the trust's identification number.)
Number and street	
City or town, State, and ZIP code	Enter activity code from Instructions for Form 990 if stated. If not stated describe nature of unrelated trade or business activity.
Name and address of trust's fiduciary	Date of current exemption letter and code section under which you are exempt.

Complete only page 1 if unrelated trade or business gross income is \$5,000 or less.

Complete the entire form (except lines 1 thru 5) if unrelated trade or business gross income is over \$5,000.

Unrelated business taxable income computation—When unrelated trade or business gross income is \$5,000 or less

- 1 Unrelated trade or business gross income. (State sources)
- 2 Less deductions
- 3 Unrelated business taxable income before specific deduction
- 4 Less specific deduction (see instruction "K(5)")
- 5 Unrelated business taxable income

Organizations Taxable as Corporations (See General Instruction B(1))

- 6 Unrelated business taxable income (line 5 above, or line 33, page 2)
- 7 Surtax exemption (line 6 or \$25,000, whichever is lesser). (Component members of a controlled group see page 6 of instructions and enter your surtax exemption or line 6, whichever is lesser.)
- 8 Line 6 less line 7
- 9 (a) 22% of line 6
- (b) 26% of line 8
- (c) If multiple surtax exemption is elected under section 1562, enter 6 percent of line 7
- 10 Alternative tax from separate Schedule D
- 11 Income tax—(line 9 or, if applicable, line 10, whichever is lesser)
- 12 Less: (a) Foreign tax credit (attach Form 1118)
- (b) Investment credit (attach Form 3468)
- 13 Balance of income tax
- 14 Tax from recomputing prior year investment credit (attach Form 4255)
- 15 Income tax (line 13 plus line 14). Enter here and on line 23

Trusts Taxable at Trust Rates (See General Instruction B(2))

- 16 Tax on line 5 above or line 33, page 2 (from Tax Rate Schedule on last page of instructions)
- 17 Alternative tax from separate Schedule D
- 18 Income tax—(line 16 or, if applicable, line 17, whichever is lesser)
- 19 Less: (a) Foreign tax credit (attach Form 1116)
- (b) Investment credit (attach Form 3468)
- 20 Balance of income tax
- 21 Tax from recomputing prior year investment credit (attach Form 4255)
- 22 Income tax (line 20 plus line 21). Enter here and on line 23

- 23 Income tax (from line 15 or 22, whichever is applicable)
- 24 Minimum tax on tax preference items (attach Form 4626)
- 25 Total tax (add lines 23 and 24)
- 26 Credits: (a) Tax paid (deposited) with Form 7004 application for extension (attach copy)
- (b) Tax paid (deposited) with Form 7005 application for additional extension (attach copy)
- (c) Credit from regulated investment companies (attach Form 2439)
- (d) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)
- 27 TAX DUE (line 25 less line 26). See instruction E for depository method of payment
- 28 OVERPAYMENT (line 26 less line 25)

Tax Computation

Total Income Tax

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

..... Date Signature of officer or trustee Title
..... Date Signature of individual or firm preparing the return Address

UNRELATED BUSINESS TAXABLE INCOME COMPUTATION

UNRELATED TRADE OR BUSINESS GROSS INCOME

1 Gross receipts or gross sales Less: Returns and allowances	
2 Less: Cost of goods sold (Schedule A) and/or operations (Schedule B)	
3 Gross profit	
4 (a) Net capital gains—(separate Schedule D)	
(b) Ordinary gain (or loss) from Part II, Form 4797 (attach Form 4797)	
(c) Capital loss deduction for trusts	
5 Income (or loss) from partnerships (attach statement)	
6 Rent income (Schedule C)	
7 Unrelated debt financed income (Schedule E)	
8 Investment income of a 501(c)(7) or (9) organization (Schedule F)	
9 Interest, annuities, royalties, and rents from controlled organizations (Schedule G)	
10 Exploited exempt activity income (Schedule H)	
11 Advertising income (Schedule I, Part III, Column A)	
12 TOTAL unrelated trade or business income (add lines 3 through 11)	

DEDUCTIONS

(Except for contributions, deductions must be directly connected with the unrelated business income)

	A. Total	B. Directly connected
13 Compensation of officers or trustees (Schedule J)		
14 Salaries and wages (not deducted elsewhere)		
15 Repairs (see instructions)		
16 Bad debts		
17 Interest (attach schedule)		
18 Taxes (attach schedule)		
19 Contributions (see instructions for "limitations." Attach schedule)		
20 Depreciation (Schedule K)		
21 Amortization (attach schedule)		
22 Depletion		
23 Pension, profit-sharing plans, etc. (see instructions)		
24 Employee benefit programs (see instructions)		
25 Other deductions (attach schedule)		
26 TOTAL deductions (add lines 13 through 25)		
27 Unrelated business taxable income before allowable excess advertising costs (line 12 less line 26, column B)		
28 Less: Excess advertising costs (Schedule I—Part III—Col. B)		
29 Unrelated business taxable income before net operating loss deduction (line 27 less line 28)		
30 Less: Net operating loss deduction (see instructions—attach statement)		
31 Unrelated business taxable income before specific deduction		
32 Less: Specific deduction (see instruction "K(5)")		
33 Unrelated business taxable income (line 31 less line 32)		

Schedule A—COST OF GOODS SOLD (See Instruction 2)

Method of inventory valuation (specify) ►	
1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 TOTAL	
6 Less inventory at end of year	
7 Cost of goods sold (enter here and on line 2, page 2)	

Schedule B—COST OF OPERATIONS

1 Salaries and wages	
2 Other costs (to be detailed):	
(a)	
(b)	
(c)	
(d)	
(e)	
3 Total (enter here and on line 2, page 2)	

Schedule C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY (See Instr. 6)

1. Description of property	2. Rent received or accrued	3. Percentage of rent attributable to personal property
		%
		%
		%

Continuation of Schedule C

4. Complete for any item in column 3 which is more than 50%, or for any item if the rent is determined on the basis of profit or income		5. Complete for any item in column 3 which exceeds 10% and is not more than 50%		
(a) Deductions directly connected (Attach schedule)	(b) Income reportable, column 2 less column 4(a)	(a) Gross income reportable (col. 2 × col. 3)	(b) Deductions directly connected with personal property (Attach schedule)	(c) Net income includible, column 5(a) less column 5(b)

Add 4(b) and 5(c) and enter total here and on line 6, page 2

Schedule E—UNRELATED DEBT-FINANCED INCOME (See Instruction 7)

1. Description of debt-financed property	2. Percentage of unrelated use	3. Gross income	4. Straight-line depreciation (Explain in Schedule K)	5. Deductions directly connected (Attach schedule)
	%			
	%			
	%			

Continuation of Schedule E

6. Amount of average acquisition indebtedness	7. Average adjusted basis of property (Attach schedule)	8. Percentage which column 6 is of column 7	9. Gross income reportable (Column 3 × column 8)	10. Allocable deductions (Total of columns 4 and 5 × column 8)	11. Net income (or loss) includible (Column 9 less column 10 × column 2)
		%			
		%			
		%			

Total (enter here and on line 7, page 2)

Schedule F—INVESTMENT INCOME OF A 501(c)(7) OR (9) ORGANIZATION (See Instruction 8)

(a) Description	(b) Amount	(c) Deductions Directly Connected (Attach schedule)	(d) Net investment income (col. b less col. c)	(e) Set Asides (Attach schedule)	(f) Balance of Investment Income (col. d less col. e)

Enter here and on line 8, page 2

Schedule G—GROSS INCOME (Annuities, Interest, Rents and Royalties) From Controlled Organizations (See Instruction 9)

1. Name and address of controlled organizations	2. Gross income	3. Directly connected deductions (Attach schedule)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under sec. 501(a) or the amount in col. (a), whichever is greater	(c) Percentage which column (a) is of column (b)
					%
					%
					%

Continuation of Schedule G

5. Nonexempt controlled organizations			6. Gross income reportable (Column 2 × column 4(c) or column 5(c))	7. Allowable deductions (Column 3 × column 4(c) or column 5(c))	8. Net income includible (Column 6 less column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage which column (a) is of column (b)			
		%			
		%			
		%			

Total (enter here and on line 9, page 2)

Schedule H—Exploited Exempt ACTIVITY INCOME; Other than Advertising Income (See Instruction 10)

1. Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (Col. 2 less col. 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (Col. 6 less col. 5 but not to exceed amount in col. 4)	8. Net income reportable (col. 4 less col. 7 but not less than zero)

Total (enter here and on line 10, page 2)

Schedule I—ADVERTISING INCOME AND EXCESS ADVERTISING COSTS (See Instruction 11)

Part I—Consolidated Periodicals

Table with 8 columns: 1. Name of Periodical, 2. Gross Advertising Income, 3. Direct Advertising Costs, 4. Excess Advertising Costs, 5. Net Advertising Income, 6. Circulation Income, 7. Readership Costs, 8. Includible Income.

Part II—Non-Consolidated Periodicals

Table with 8 columns, same as Part I, for non-consolidated periodicals.

Part III—Column A—Net Advertising Income

Table with 2 columns: (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals; (b) Enter total amount from column 5 or 8, Part I and amounts listed in cols. 5 and 8, Part II.

Part III—Column B—Excess Advertising Costs

Table with 2 columns: (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals; (b) Enter total amount from column 4, Part I and amounts listed in column 4, Part II.

Schedule J—COMPENSATION OF OFFICERS

Table with 5 columns: 1. Name and Social Security Number of Officer, 2. Title, 3. Time Devoted to Business, 4. Amount of Compensation, 5. Expense Account Allowances.

Schedule K—DEPRECIATION (See Instruction 20)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62-21 and 65-13.

Table with 7 columns: 1. Group and guideline class or description of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed or allowable in prior years, 5. Method of computing depreciation, 6. Life or rate, 7. Depreciation for this year.

Schedule L—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—see Instruction "E")

Table with 6 columns: Serial number of Form 503, Date of deposit, Amount, Serial number of Form 503, Date of deposit, Amount.

Did the organization, at any time during the taxable year, have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country? Yes No. If "Yes," attach Form 4683. (For definitions, see Form 4683.)