

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

OMB No. 1545-0687

**2018**

For calendar year 2018 or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

▶ Go 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).

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

Unrelated business activity code (see instructions) ▶ \_\_\_\_\_

Describe the unrelated trade or business ▶ \_\_\_\_\_

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

**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.)

|           |  |            |  |  |            |
|-----------|--|------------|--|--|------------|
| <b>14</b> | Compensation of officers, directors, and trustees (Schedule K)   | <b>14</b>  |  |  |            |
| <b>15</b> | Salaries and wages   | <b>15</b>  |  |  |            |
| <b>16</b> | Repairs and maintenance  | <b>16</b>  |  |  |            |
| <b>17</b> | Bad debts  | <b>17</b>  |  |  |            |
| <b>18</b> | Interest (attach schedule) (see instructions)  | <b>18</b>  |  |  |            |
| <b>19</b> | Taxes and licenses   | <b>19</b>  |  |  |            |
| <b>20</b> | Charitable contributions (See instructions for limitation rules)   | <b>20</b>  |  |  |            |
| <b>21</b> | Depreciation (attach Form 4562)  | <b>21</b>  |  |  |            |
| <b>22</b> | Less depreciation claimed on Schedule A and elsewhere on return  | <b>22a</b> |  |  | <b>22b</b> |
| <b>23</b> | Depletion  | <b>23</b>  |  |  |            |
| <b>24</b> | Contributions to deferred compensation plans   | <b>24</b>  |  |  |            |
| <b>25</b> | Employee benefit programs  | <b>25</b>  |  |  |            |
| <b>26</b> | Excess exempt expenses (Schedule I)  | <b>26</b>  |  |  |            |
| <b>27</b> | Excess readership costs (Schedule J)   | <b>27</b>  |  |  |            |
| <b>28</b> | Other deductions (attach schedule)   | <b>28</b>  |  |  |            |
| <b>29</b> | <b>Total deductions.</b> Add lines 14 through 28   | <b>29</b>  |  |  |            |
| <b>30</b> | Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13           | <b>30</b>  |  |  |            |
| <b>31</b> | Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions) | <b>31</b>  |  |  |            |
| <b>32</b> | Unrelated business taxable income. Subtract line 31 from line 30   | <b>32</b>  |  |  |            |