

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

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).

OMB No. 1545-0047

2022

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

| Part I | Unrelated Trade or Business Income | (A) Income | (B) Expenses | (C) Net |
|---------------|--|------------|--------------|---------|
| 1a | Gross receipts or sales | | | |
| b | Less returns and allowances | | | |
| 1c | Balance | | | |
| 2 | Cost of goods sold (Part III, line 8) | | | |
| 3 | Gross profit. Subtract line 2 from line 1c | | | |
| 4a | Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions | | | |
| b | Net gain (loss) (Form 4797) (attach Form 4797). See instructions | | | |
| 4c | Capital loss deduction for trusts | | | |
| 5 | Income (loss) from a partnership or an S corporation (attach statement) | | | |
| 6 | Rent income (Part IV) | | | |
| 7 | Unrelated debt-financed income (Part V) | | | |
| 8 | Interest, annuities, royalties, and rents from a controlled organization (Part VI) | | | |
| 9 | Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) | | | |
| 10 | Exploited exempt activity income (Part VIII) | | | |
| 11 | Advertising income (Part IX) | | | |
| 12 | Other income (see instructions; attach statement) | | | |
| 13 | Total. Combine lines 3 through 12 | | | |

| Part II | Deductions Not Taken Elsewhere | See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income. |
|----------------|--|---|
| 1 | Compensation of officers, directors, and trustees (Part X) | 1 |
| 2 | Salaries and wages | 2 |
| 3 | Repairs and maintenance | 3 |
| 4 | Bad debts | 4 |
| 5 | Interest (attach statement). See instructions | 5 |
| 6 | Taxes and licenses | 6 |
| 7 | Depreciation (attach Form 4562). See instructions | 7 |
| 8 | Less depreciation claimed in Part III and elsewhere on return | 8a |
| 9 | Depletion | 9 |
| 10 | Contributions to deferred compensation plans | 10 |
| 11 | Employee benefit programs | 11 |
| 12 | Excess exempt expenses (Part VIII) | 12 |
| 13 | Excess readership costs (Part IX) | 13 |
| 14 | Other deductions (attach statement) | 14 |
| 15 | Total deductions. Add lines 1 through 14 | 15 |
| 16 | Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) | 16 |
| 17 | Deduction for net operating loss. See instructions | 17 |
| 18 | Unrelated business taxable income. Subtract line 17 from line 16 | 18 |

Part III Cost of Goods Sold

Enter method of inventory valuation

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

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

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

| | A | B | C | D |
|--|----------|----------|----------|----------|
| 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) | | | | |
| c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D | | | | |
| 3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) | | | | |
| 4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) | | | | |
| 5 Total deductions. 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)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

| | A | B | C | D |
|--|----------|----------|----------|----------|
| 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 statement) | | | | |
| b Other deductions (attach statement) | | | | |
| c Total deductions (add lines 3a and 3b, columns A through D) | | | | |
| 4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) | | | | |
| 5 Average adjusted basis of or allocable to debt-financed property (attach statement) | | | | |
| 6 Divide line 4 by line 5 | % | % | % | % |
| 7 Gross income reportable. Multiply line 2 by line 6 | | | | |
| 8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) | | | | |
| 9 Allocable deductions. Multiply line 3c by line 6 | | | | |
| 10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) | | | | |
| 11 Total dividends — received deductions 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 zero 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 zero | | | | |
| 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 zero 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)