### **Exempt Organization Business Income Tax Return** (and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20

	nent of the Treasury Revenue Service	Do no	Go to www.irs.gov/Form990T for instructions and the lates t enter SSN numbers on this form as it may be made public if your o			Open to Public Inspection for 501(c)(3) Organizations Only
_	Check box if address changed.	D Employ	yer identification number			
B Exen	npt under section 01( )( )	OI     (s				
=	08(e) 220(e)		City or town, state or province, country, and ZIP or foreign postal code			
=	.08A 530(a)					neck box if
	29(a) 529A		value of all assets at end of year	)		amended return.
<b>G</b> Cr	neck organization	on type		Other trust	ate collec	ge/university
H Ch	and if filing only	, to olo	<ul><li>6417(d)(1)(A) Applicable entity</li><li>m ☐ Credit from Form 8941 ☐ Refund shown on Form 243</li></ul>	20	mont om	ount from Earm 2000
			nization filing a consolidated return with a 501(c)(2) titleholdin			
			ched Schedules A (Form 990-T)			
			he corporation a subsidiary in an affiliated group or a parent-			
			and identifying number of the parent corporation	cascialary control	iou gioup	100 _ 100
	e books are in					
Part			ed Business Taxable Income			
1	Total of unrelate	ed busir	ness taxable income computed from all unrelated trades or busine	esses (see instruction	ons) <b>1</b>	
2	Reserved .				. 2	
3	Add lines 1 an	id 2 .			. 3	
4	Charitable cor	ntributio	ons (see instructions for limitation rules)		. 4	
5	Total unrelated	d busin	ess taxable income before net operating losses. Subtract lin	e 4 from line 3 .	. 5	
6			erating loss. See instructions			
7			siness taxable income before specific deduction and sec			
	Subtract line 6					
8			enerally \$1,000, but see instructions for exceptions)			
9			deduction. See instructions			
10			dd lines 8 and 9			)
11			taxable income. Subtract line 10 from line 7. If line 10 is	•		
Dort					·   11	I
Part					. 1	
1	_		<b>le as corporations.</b> Multiply Part I, line 11, by 21% (0.21). <b>ust rates.</b> See instructions for tax computation. Income to			
2			ust rates. See instructions for tax computation, income to ☐ Tax rate schedule or ☐ Schedule D (Form 1041)		I	
3			ctions		. 3	
4a	-		orm 4255, line 3, column (q)		. 4	
			ee instructions		. 4k	
5	Alternative min				. 5	
6	Tax on nonco	mpliar	It facility income. See instructions		. 6	
7		-	ough 6 to line 1 or 2, whichever applies			
Part	III Tax and	l Payn	nents			1
1a	Foreign tax cr	edit (co	rporations attach Form 1118; trusts attach Form 1116).	1a		
b	Other credits	(see ins	tructions) [	1b		
С	General busin	ess cre	dit. Attach Form 3800 (see instructions)	1c		
d	-	-	ninimum tax (attach Form 8801 or 8827)	1d		
е			es 1a through 1d		. 16	
2			Part II, line 7		. 2	
3a			Form 4255 (see instructions)	3a		
b	Amount due fr			3b		
C	Amount due fr			3c		
d	Amount due fr			3d		
e		-	see instructions)	3e		
f 1			dd lines 3a through 3e		. 31	
4			ax amount here $\dots$ $\dots$ $\dots$ $\dots$ $\dots$ $\dots$ $\dots$	siy delelled ullder	4	
	3000011 1234.	LITE I	an amount note in a series in		_ <u> </u>	

Form 990-T (2024) Part III Tax and Payments (continued) Current net 965 tax liability paid from Form 965-A, Part II, column (k) . 5 Payments: Preceding year's overpayment credited to the current year . . . 6a Current year's estimated tax payments. Check if section 643(g) election applies 6b Tax deposited with Form 8868 . . . . . . . . . . . . . . 6c Foreign organizations: Tax paid or withheld at source (see instructions) 6d 6e 6f Credit for small employer health insurance premiums (attach Form 8941) . . . Elective payment election amount from Form 3800 . . . . . . . . . . 6g Payment from Form 2439 6h i Credit from Form 4136 6i j Other (see instructions) . . . . . . 6j 7 7 **Total payments.** Add lines 6a through 6j 8 Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . 8 9 **Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed . . . 9 10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid 10 Enter the amount of line 10 you want: Credited to 2025 estimated tax 11 Refunded 11 Part IV Statements Regarding Certain Activities and Other Information (see instructions) Yes No At any time during the 2024 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 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? 2 If "Yes," see instructions for other forms the organization may have to file. Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . \$ 3 Enter available pre-2018 NOL carryovers here \$ . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I. line 6. Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions. Available post-2017 NOL carryover Reserved for future use **b** Reserved for future use **Supplemental Information** Provide any additional information. See instructions. 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. Sign May the IRS discuss this return Here with the preparer shown below

Date

Preparer's signature

Title

Date

Signature of officer

Firm's name

Firm's address

**Paid** 

**Preparer** 

**Use Only** 

Print/Type preparer's name

(see instructions)? ☐Yes ☐ No

PTIN

Check \_\_\_\_ if

self-employed

Firm's EIN

Phone no.

	2-2	~
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		raye
Name of the organization	Employer identification number	

## 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

<b>A</b> Na	ne of the organization	B Employer identification number					
* Unrelated business activity code (see instructions)					<b>D</b> Sequence: of		
0.1	Unrelated business activity code (see instructions)						
E De	scribe the unrelated trade or business						
Pa	Unrelated Trade or Business Income		(A) Income	(B) Expense	es	(C) Net	
1a	Gross receipts or sales						
b	Less returns and allowances c Balance	1c					
2	Cost of goods sold (Part III, line 8)	2					
3	Gross profit. Subtract line 2 from line 1c	3					
4a	- 1 - 3 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1						
	Form 1120)). See instructions	4a					
b	Net gain (loss) (Form 4797) (attach Form 4797). See						
	instructions	4b					
С	Capital loss deduction for trusts	4c					
5	Income (loss) from a partnership or an S corporation (attach						
	statement)	5					
6	Rent income (Part IV)	6					
7	Unrelated debt-financed income (Part V)	7					
8	Interest, annuities, royalties, and rents from a controlled						
•	organization (Part VI)	8					
9	Investment income of section 501(c)(7), (9), or (17)						
	organizations (Part VII)	9					
10	Exploited exempt activity income (Part VIII)	10					
11	Advertising income (Part IX)	11					
12	Other income (see instructions; attach statement)	12					
13	Total. Combine lines 3 through 12	13	lineitetiene en ele	dustiana Das	J		
Par	<b>Deductions Not Taken Elsewhere</b> See instruction directly connected with the unrelated business incomplete.		ilmitations on de	eductions. Dec	luctic	ns must be	
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.				8b		
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	<b>Total deductions.</b> Add lines 1 through 14				15		
16	Unrelated business income before net operating loss deduction						
	column (C)				16		
17	Deduction for net operating loss. See instructions				17		
18	Unrelated business taxable income. Subtract line 17 from line	e 16			18		

Schedule A (Form 990-T) 2024 Page 2 Part III Cost of Goods Sold Enter method of inventory valuation 1 2 2 3 4 5 5 6 6 7 8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . . . . . . 9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?  $\square$  Yes  $\square$  No Part IV Rent Income (From Real Property and Personal Property Leased with Real Property) Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. В C  $\square$ Α В C D Rent received or accrued 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) . . . Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . 5 Part V Unrelated Debt-Financed Income (see instructions) Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. В C  $\square$ Α В C D 2 Gross income from or allocable to debt-financed 3 Deductions directly connected with or allocable to debt-financed property Straight line depreciation (attach statement) . Other deductions (attach statement) . . . . Total deductions (add lines 3a and 3b, columns A through D) . . . . . . . . . . Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . 5 Average adjusted basis of or allocable to debtfinanced property (attach statement) . . . . Divide line 4 by line 5 . . . . . . . . . . 6 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) . . .

Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)

Allocable deductions. Multiply line 3c by line 6

9 10

11

Schedule A (Form 990-T) 2024 Page \$

	ule A (Form 990-1) 2024						Page 3
Par	t VI Interest, Annuit	ties, Royaltie	es, and Rents	s fro		anizations (see instru	ctions)
	Exempt Controlled Organizations						
Name of controlled organization		2. Employer identification number	3. Net unrelated income (loss) (see instructions)		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)							
		l	Nonexemp	ot Coi	ntrolled Organization	ns	
	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)							
Tota	als					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)
Par	t VII Investment Inc	ome of a Se	ction 501(c)(	7), (9	), or (17) Organiza	ation (see instructions)	
	1. Description of income	2. Amou	ınt of income		3. Deductions lirectly connected attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)							
(2)							
(3)							
(4)							
Tota	als	Enter here line 9,	nts in column 2. and on Part I, column (A)				Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Par			ncome, Othe	r Th	an Advertising In	come (see instructions	s)
1	Description of exploited		,			,	
2			n trade or busi	ness.	Enter here and on P	art 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)						
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete						
_	ů					4	
5							6
6						O	
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

	le A (Form 990-T) 2024				Page
Part	IX Advertising Income				
1	Name(s) of periodical(s). Check box if re			olidated basis.	
	A				
	B				
	C				
Enter	amounts for each periodical listed above	in the corresponding co	olumn.		
	·	A	В	С	D
2	Gross advertising income				
а	Add columns A through D. Enter here a	nd on Part I, line 11, col	umn (A)		
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here a	nd on Part I, line 11, col	umn (B)		
4	Advertising gain (loss). Subtract line 3 f 2. For any column in line 4 showing complete lines 5 through 8. For any co- line 4 showing a loss or zero, do not co- lines 5 through 7, and enter zero on line	a gain, olumn in omplete			
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is le line 5, subtract line 6 from line 5. If line than line 6, enter zero	5 is less			
8	Excess readership costs allowed deduction. For each column showing a line 4, enter the lesser of line 4 or line 7	gain on			
а	Add line 8, columns A through D. Ent	•			on
Dov	Part II, line 13  t X Compensation of Officers, D				
Par	Compensation of Officers, D	Tectors, and Trustee	ss (see instruction	<del>-i</del>	4.0
	1. Name	<b>2.</b> Tit	le	3. Percentage of time devoted to business	<ol> <li>Compensation attributable to unrelated business</li> </ol>
(1)				%	
(2)				%	
(3)				%	
(4)				76	
Tota	II. Enter here and on Part II, line 1 .				
	Supplemental Information (se	ee instructions)		I	
,		,			

Name of the organization	Employer identification number

Name of the organization	Employer identification number

### Form **8453-TF**

### **Tax Exempt Entity Declaration and Signature** for Electronic Filing

Department of the Treasury Internal Revenue Service

For calendar year 2024, or tax year beginning , 2024, and ending , 20 For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP Go to www.irs.gov/Form8453TE for the latest information.

Name of filer EIN or SSN Type of Return and Return Information Part I Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. 1a Form 990 check here . . **b Total revenue,** if any (Form 990, Part VIII, column (A), line 12) . . . 2b **b Total revenue,** if any (Form 990-EZ, line 9) . . . . . . . 2a Form 990-EZ check here . 3a Form 1120-POL check here 3b 4b 4a Form 990-PF check here . **b** Tax based on investment income (Form 990-PF, Part V, line 5) . Form 8868 check here . . **b Balance due** (Form 8868, line 3c) . . . . . . . . . . 5a **b Total tax** (Form 990-T, Part III, line 4) . . . . . . . . . . 6b Form 990-T check here **b Total tax** (Form 4720, Part III, line 1) . . . . . . . . . . . Form 4720 check here . . 7b 7a Form 5227 check here . . **b** FMV of assets at end of tax year (Form 5227, Item D) . . . . 8b **b Tax due** (Form 5330, Part II, line 19) . . . . . . . . . . 9b Form 5330 check here . . 9a 10a Form 8038-CP check here **b** Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b **Declaration of Officer or Person Subject to Tax** Part II 11a 🗌 I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/ 990-PF (as specifically identified in Part I above) to the selected state agency(ies). Under penalties of perjury, I declare that  $\Box$  I am an officer of the above named entity or  $\Box$  I am the person subject to tax with respect to (name of entity) and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. Sign Robert McGarey Here Signature of officer or person subject to tax Title, if applicable Date **Declaration of Electronic Return Originator (ERO) and Paid Preparer** (see instructions) I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector. I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of periury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge. Date ERO's SSN or PTIN Check if also Check if self-ERO's ERO's paid preparer employed signature Use Firm's name (or yours if self-employed), address, and ZIP code Only Phone no. Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge. Print/Type preparer's name Preparer's signature Date Check if self-Paid employed **Preparer** Firm's EIN Firm's name Use Only Phone no. Firm's address