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OMB No 1545-0687

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

1906

2018Department of the Treasury
Internal Revenue ServiceFor calendar year 2018 or other tax year beginning July 01, 2018, and ending June 30, 2019▶ 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 <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(c) <u>3</u> <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) C Book value of all assets at end of year	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions) University of Southern Indiana	D Employer identification number (Employees' trust, see instructions) 35-1308176
		Number, street, and room or suite no. If a P.O. box, see instructions 8600 University Blvd	E Unrelated business activity code (See instructions) 451211
		City or town, state or province, country, and ZIP or foreign postal code Evansville, IN 47712	

F Group exemption number (See instructions.) ▶**G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Enter the number of the organization's unrelated trades or businesses. ▶ 4 Describe the only (or first) unrelated trade or business here ▶ Online campus store sales. If only one, complete Parts I–V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.

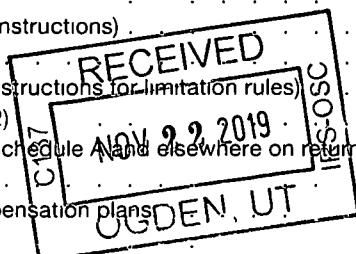
I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ Jeff Sickman Telephone number ▶ 812-465-7163

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	<u>42,567</u> <u>09</u>			
b Less returns and allowances				
c Balance ▶		1c <u>42,567</u> <u>09</u>		
2 Cost of goods sold (Schedule A, line 7)		2 <u>25,148</u> <u>32</u>		
3 Gross profit Subtract line 2 from line 1c		3 <u>17,418</u> <u>77</u>		<u>17,418</u> <u>77</u>
4a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions, attach schedule)		12		
13 Total. Combine lines 3 through 12		13		<u>17,418</u> <u>77</u>

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.)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16	<u>459</u>	<u>99</u>
17 Bad debts	17		
18 Interest (attach schedule) (see instructions)	18		
19 Taxes and licenses	19		
20 Charitable contributions (See instructions for limitation rules)	20	<u>1,540</u>	<u>39</u>
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach schedule)	28	<u>1,554</u>	<u>81</u>
29 Total deductions. Add lines 14 through 28	29	<u>3,555</u>	<u>19</u>
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30	<u>13,863</u>	<u>58</u>
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31		
32 Unrelated business taxable income Subtract line 31 from line 30	32	<u>13,863</u>	<u>58</u>



For Paperwork Reduction Act Notice, see instructions.

Cat No 11291J

Form **990-T** (2018)

Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	22,408	33
34	Amounts paid for disallowed fringes	34		
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35		
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	22,408	33
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000	00
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36.	38	21,408	33

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	4,495	75
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40		
41	Proxy tax. See instructions	41		
42	Alternative minimum tax (trusts only)	42		
43	Tax on Noncompliant Facility Income. See instructions	43		
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	4,495	75

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	45a		
b	Other credits (see instructions)	45b		
c	General business credit. Attach Form 3800 (see instructions)	45c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d		
e	Total credits. Add lines 45a through 45d	45e		
46	Subtract line 45e from line 44	46	4,495	75
47	Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47		
48	Total tax. Add lines 46 and 47 (see instructions)	48	4,495	75
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49		
50a	Payments: A 2017 overpayment credited to 2018	50a		
b	2018 estimated tax payments	50b		
c	Tax deposited with Form 8868	50c		
d	Foreign organizations. Tax paid or withheld at source (see instructions)	50d		
e	Backup withholding (see instructions)	50e		
f	Credit for small employer health insurance premiums (attach Form 8941)	50f		
g	Other credits, adjustments, and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	50g		
51	Total payments. Add lines 50a through 50g	51		
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52		
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	4,495	75
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54		
55	Enter the amount of line 54 you want <input type="checkbox"/> Credited to 2019 estimated tax <input type="checkbox"/> Refunded	55		

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

56	At any time during the 2018 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 here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
58	Enter the amount of tax-exempt interest received or accrued during the tax year	\$	

Sign Here

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.

Signature of officer

Date 11/14/2019

Controller and Assistant Treasurer

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no	
Firm's address				

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ►

1	Inventory at beginning of year	1	198,028	80	6	Inventory at end of year	6	210,452	15
2	Purchases	2	29,114	78	7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	25,148	32
3	Cost of labor	3	7,953	37	8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No	
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b	503	52					
5	Total. Add lines 1 through 4b	5	235,600	47					✓

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property		
(1)		
(2)		
(3)		
(4)		
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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ►
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►		

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property		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 schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8				

UNIVERSITY OF SOUTHERN INDIANA
EIN: 35-1308176
Form 990-T (2018) Schedule Attachment

Unrelated Business Activity Code - 451211
Schedule A - Cost of Goods Sold

The University operates a campus store which offers sales of its merchandise via the internet. The sales reported below represent gift and logo items that were sold online during the past year.

REVENUE	<i>USI Campus Store Online Merchandise</i>
Sales, retail - gross	\$42,567.09
Less: Sales Returns	
Miscellaneous	
Total Sales	<u>\$42,567.09</u>
COST OF GOODS SOLD	
Beginning Inventory	\$198,028.80
Plus: Purchases	\$29,114.78
Plus: Cost of Labor	\$7,953.37
Plus: Freight	\$503.52
Less: Ending Inventory	<u>\$210,452.15</u>
Cost of Goods Sold	<u>\$25,148.32</u>
Gross Margin on Sales	\$17,418.77

UNIVERSITY OF SOUTHERN INDIANA
EIN: 35-1308176
Form 990-T (2018) Schedule Attachment

Unrelated Business Activity Code - 451211
Part II - Deductions not taken Elsewhere

PART II, Line 28 - Other Deductions

USI Campus Store: Other deductions allocable to income from online sales that are unrelated business income to the University include retail space rental and fees for processing credit cards

USI Campus Store	
Rent	1,166.82
Credit Card Processing Fees	<u>387.99</u>
Part II, Line 28 other deductions	<u><u>1,554.81</u></u>

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income for
Unrelated Trade or Business

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning July 01, 2018, and ending June 30, 20 19.

► 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

Name of the organization

Employer identification number

University of Southern Indiana

35-1308176

Unrelated business activity code (see instructions) ► 453220

Describe the unrelated trade or business ► Museum gift shop

Part I Unrelated Trade or Business Income				(A) Income		(B) Expenses		(C) Net	
1a	Gross receipts or sales	<u>12,689</u>	<u>39</u>	1c	<u>12,689</u>	<u>39</u>			
b	Less returns and allowances			2	<u>6,821</u>	<u>31</u>			
3	Cost of goods sold (Schedule A, line 7)			3	<u>5,868</u>	<u>08</u>			<u>5,868</u> <u>08</u>
4a	Gross profit. Subtract line 2 from line 1c			4a					
b	Capital gain net income (attach Schedule D)			4b					
c	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4c					
5	Capital loss deduction for trusts			5					
6	Income (loss) from a partnership or an S corporation (attach statement)			6					
7	Rent income (Schedule C)			7					
8	Unrelated debt-financed income (Schedule E)			8					
9	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			9					
10	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			10					
11	Exploited exempt activity income (Schedule I)			11					
12	Advertising income (Schedule J)			12					
13	Other income (See instructions, attach schedule)			13					
13	Total. Combine lines 3 through 12			13					<u>5,868</u> <u>08</u>

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.)

14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15		
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses	19		
20	Charitable contributions (See instructions for limitation rules)	20	<u>586</u>	<u>81</u>
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		
23	Depletion	23		
24	Contributions to deferred compensation plans	24		
25	Employee benefit programs	25		
26	Excess exempt expenses (Schedule I)	26		
27	Excess readership costs (Schedule J)	27		
28	Other deductions (attach schedule)	28		
29	Total deductions. Add lines 14 through 28	29	<u>586</u>	<u>81</u>
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30	<u>5,281</u>	<u>27</u>
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31		
32	Unrelated business taxable income Subtract line 31 from line 30	32	<u>5,281</u>	<u>27</u>

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ►

1 Inventory at beginning of year	1	10,306	18	6 Inventory at end of year	6	9,603	73
2 Purchases	2	5,849	03	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	6,821	31
3 Cost of labor	3			8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No	
4a Additional section 263A costs (attach schedule)	4a						
b Other costs (attach schedule)	4b	269	83				
5 Total. Add lines 1 through 4b	5	16,425	04				<input checked="" type="checkbox"/>

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

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)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ►

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		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 schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Totals				
Total dividends-received deductions included in column 8				

UNIVERSITY OF SOUTHERN INDIANA
EIN: 35-1308176
Form 990-T (2018) Schedule Attachment

Unrelated Business Activity Code - 453220
Schedule A - Cost of Goods Sold

The University operates a museum gift shop in New Harmony, IN. The majority of the items in the general merchandise category do not relate to the exempt purpose.

	<i>Museum Shop</i>
REVENUE	<i>General Merchandise</i>
Sales, retail - gross	\$12,689.39
Less: Sales Returns	
Miscellaneous	
Total Sales	<u>\$12,689.39</u>
 COST OF GOODS SOLD	
Beginning Inventory	\$10,306.18
Plus: Purchases	\$5,849.03
Plus: Cost of Labor	
Plus: Freight	\$269.83
Less: Ending Inventory	<u>\$9,603.73</u>
Cost of Goods Sold	<u>\$6,821.31</u>
Gross Margin on Sales	\$5,868.08

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income for
Unrelated Trade or Business

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning July 01, 2018, and ending June 30, 20 19.

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501(c)(3) Organizations Only

Name of the organization

Employer identification number

University of Southern Indiana

35-1308176

Unrelated business activity code (see instructions) ▶ 561000

Describe the unrelated trade or business ▶ Administrative services to foundation

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	<u>523,800</u>	<u>00</u>			
b	Less returns and allowances			1c	<u>523,800</u>	<u>00</u>
2	Cost of goods sold (Schedule A, line 7)			2		
3	Gross profit Subtract line 2 from line 1c			3	<u>523,800</u>	<u>00</u>
4a	Capital gain net income (attach Schedule D)			4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4b		
c	Capital loss deduction for trusts			4c		
5	Income (loss) from a partnership or an S corporation (attach statement)			5		
6	Rent income (Schedule C)			6		
7	Unrelated debt-financed income (Schedule E)			7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			9		
10	Exploited exempt activity income (Schedule I)			10		
11	Advertising income (Schedule J)			11		
12	Other income (See instructions, attach schedule)			12		
13	Total. Combine lines 3 through 12			13		<u>523,800 00</u>

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.)

14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15	<u>369,257</u>	<u>00</u>
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses	19		
20	Charitable contributions (See instructions for limitation rules)	20		
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		
23	Depletion	23		
24	Contributions to deferred compensation plans	24		
25	Employee benefit programs	25	<u>154,543</u>	<u>00</u>
26	Excess exempt expenses (Schedule I)	26		
27	Excess readership costs (Schedule J)	27		
28	Other deductions (attach schedule)	28		
29	Total deductions. Add lines 14 through 28	29	<u>523,800</u>	<u>00</u>
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	<u>0</u>	<u>00</u>
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31		
32	Unrelated business taxable income. Subtract line 31 from line 30	32	<u>0</u>	<u>00</u>

For Paperwork Reduction Act Notice, see instructions.

Cat No 71329Y

Schedule M (Form 990-T) 2018

SCHEDULE M
(Form 990-T)

Unrelated Business Taxable Income for
Unrelated Trade or Business

OMB No 1545-0687

2018

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning July 01, 2018, and ending June 30, 20 19.

▶ 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

Name of the organization

Employer identification number

University of Southern Indiana

35-1308176

Unrelated business activity code (see instructions) ▶ 713940

Describe the unrelated trade or business ▶ **Fitness center fees for individuals who are not university employees or students**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	<u>7,075</u>	<u>00</u>			
b	Less returns and allowances					
2	Cost of goods sold (Schedule A, line 7)					
3	Gross profit Subtract line 2 from line 1c			<u>7,075</u>	<u>00</u>	<u>7,075</u> <u>00</u>
4a	Capital gain net income (attach Schedule D)					
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)					
c	Capital loss deduction for trusts					
5	Income (loss) from a partnership or an S corporation (attach statement)					
6	Rent income (Schedule C)					
7	Unrelated debt-financed income (Schedule E)					
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)					
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)					
10	Exploited exempt activity income (Schedule I)					
11	Advertising income (Schedule J)					
12	Other income (See instructions, attach schedule)					
13	Total. Combine lines 3 through 12					<u>7,075</u> <u>00</u>

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.)

14	Compensation of officers, directors, and trustees (Schedule K)			14		
15	Salaries and wages			15	<u>2,553</u>	<u>07</u>
16	Repairs and maintenance			16		
17	Bad debts			17		
18	Interest (attach schedule) (see instructions)			18		
19	Taxes and licenses			19		
20	Charitable contributions (See instructions for limitation rules)			20	<u>362</u>	<u>61</u>
21	Depreciation (attach Form 4562)	21				
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		22b		
23	Depletion			23		
24	Contributions to deferred compensation plans			24		
25	Employee benefit programs			25	<u>895</u>	<u>84</u>
26	Excess exempt expenses (Schedule I)			26		
27	Excess readership costs (Schedule J)			27		
28	Other deductions (attach schedule)			28		
29	Total deductions. Add lines 14 through 28			29	<u>3,811</u>	<u>52</u>
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13			30	<u>3,263</u>	<u>48</u>
31	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			31		
32	Unrelated business taxable income. Subtract line 31 from line 30			32	<u>3,263</u>	<u>48</u>