2939319800414 1

Form	990-T	E>	rempt Organization					n	OMB No 1545-0047
1 0111	, 000 ;	For cale	(and proxy ta) ndar year 2019 or other tax year begin			-		020	୭ଲ10
Depar	tment of the Treasury		► Go to www.irs.gov/Form990						<u> </u>
	al Revenue Service	<b>▶</b> Do	not enter SSN numbers on this form a					:)(3).	Open to Public Inspection for 501(c)(3) Organizations Only
A	Check box if address changed				me changed and see			D Empl	oyer identification number oyees' trust, see instructions )
B Ex	empt under section		LIBERTY UNIVERSITY,	INC	!				
X	501(C) 3)	Print	Number, street, and room or suite no					54-0	946734
	408(e) 220(e)	or						E Unrel	lated business activity code
	408A 530(a)	1 . , pc	1971 UNIVERSITY BLV	Ď.				(See in	nstructions)
	529(a)		City or town, state or province, countr	y, and 2	ZIP or foreign postal co	ode			
C Bo	ok value of all assets	1	LYNCHBURG, VA 24515	•	5 ,			52	
ate	end of year	F Gro	up exemption number (See instruct	ions )	<b>&gt;</b>				
	3367494352.		ck organization type X 501	<u> </u>		501(0	:) trust	401(a)	trust Other trust
H E	nter the number of		nization's unrelated trades or busine			1001(0			(or first) unrelated
			ESTMENT ACTIVITY			niv one.		-	e than one, describe the
			end of the previous sentence, cor	mplete		•	•		*
	ade or business, the		•	•	·				
1 D	uring the tax year,	was the	corporation a subsidiary in an affili	ated q	roup or a parent-sul	bsidiary of	controlled group?		Yes X No
			identifying number of the parent co	_		•			
J TI	ne books are in care	e of ▶DR	. ROBERT RITZ		1	elephor	ne number ▶ 43	4-592	-4800
Par	t I Unrelated	Trade o	or Business Income		(A) Income	•	(B) Expen	ses	(C) Net
1a	Gross receipts or s	sales						11	
b	Less returns and allowa	nces	c Balance ▶	1c			•		
2	Cost of goods sol	d (Schedi	ule A, line 7)	2			•		
3	Gross profit Sub	tract line	2 from line 1c	3		_			
4a	Capital gain net in	ncome (a	ttach Schedule D)	4a			<u>'</u>		
b			Part II, line 17) (attach Form 4797)	4b					
С	Capital loss deduc	ction for t	rusts	4c					
5			an S corporation (attach statement)	5	180,	5.4·5°.	. ATCH 1		180,545.
6	Rent income (Sch	edule C)		_6_		_			
7	Unrelated debt-fir	nanced in	come (Schedule E)	7_					<u> </u>
8 7	Interest, annuities, roya	alties, and rea	nts from a controlled organization (Schedule F)	_8					
8 6 CC			(c)(7), (9), or (17) organization (Schedule G)	9/	<i>-</i>				
ຸ 10	Exploited exempt	activity in	ncome (Schedule I)	10					
11			ule J)	11					<u> </u>
12	Other income (Se	e instruc	tions, attach schedule)	12					
13	Total. Combine lin	nes 3 thro	ough 12	13		545.			180,545.
Par			<b>Taken Elsewhere</b> (See instr le unrelated business incom		ns for limitation	ns on d	leductions ) (D	eduction	ons must be directly
14	Compensation of	officers,	directors, and trustees (Schedule K)					. 14	
15				7	6-17	$\supset \mathbb{T}$		. 15	
16	Repairs and maint	tenance _	RECEIVED	. la	$1)\supset 11$	2		. 16	
17				308	, , , , , , , , , , , , , , , , , , , ,			. 17	
18	Interest (attach so	chédule) (	see instructions N . 0 7 . 2021	IX.				. 18	
19	Taxes and licenses	, S.,,,	JUN VOLUME	喧				. 19	
20				1	20				,
21	Less depreciation	claimed	on Schedue Candelsewhere on re	turn	21a			21b	<u> </u>
22	Depletion							. 22	
23	Contributions to d	eferred c	ompensation plans						
24	,								
25			chedule I).						
26/			chedule J)					- 1	
2,7			chedule)						201,067.
28			s 14 through 27					- 1	201,067.
29			e income before net operating						-20,522.
30			loss arising in tax years beginnin						
3 <sub>1</sub>			income Subtract line 30 from line	-		•			-20,522
			otice, see instructions.						Form <b>990-T</b> (2019)

Pai	t III	Total Unrelated Business Taxable Income				
32	Total (	of unrelated business taxable income computed from all unrelated trades or businesses (see		•		
	Instruct	ions)	32	1,12	24,(	J78.
33		ts paid for disallowed fringes	33			
34		ble contributions (see instructions for limitation rules) ATCH. 3	34	1.	12,4	408.
35		inrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line				
		the sum of lines 32 and 33	35	1,01	11.6	570.
36		on for net operating loss arising in tax years beginning before January 1, 2018 (see	<del>                                      </del>			
50						
27		ions)	36	1,01	11 6	570
37		unrelated business taxable income before specific deduction. Subtract line 36 from line 35	<del></del>		<del></del>	000.
38		c deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38		<u> </u>	500.
39 \		ed business taxable income. Subtract line 38 from line 37 If line 38 is greater than line 37.	<u> </u>	1 0:		
7.		e smaller of zero or line 37	39	1,01	ιυ, ε	3/0.
		Tax Computation	<del>- &gt;-</del>			
40		zations Taxable as Corporations. Multiply line 39 by 21% (0 21)	40	2.	12,2	241.
41	Trusts	Taxable at Trust Rates. See instructions for tax computation Income tax on	l i			
		ount on line 39 from Tax rate schedule or Schedule D (Form 1041)				
42	Proxy t	ax. See instructions	42			
43 .	Alterna	ive minimum tax (trusts only)	43			
P4 1	Tax on	Noncompliant Facility Income See instructions	44			
45/	Total A	dd lines 42, 43, and 44 to line 40 or 41, whichever applies	457	21	12,2	241.
Par	t V	Tax and Payments				
46 a	Foreign	tax credit (corporations attach Form 1118, trusts attach Form 1116) 46a				
b	Other c	redits (see instructions)				
С	Genera	business credit Attach Form 3800 (see instructions)	]			
ď	Credit f	or prior year minimum tax (attach Form 8801 or 8827)	1.			
		edits. Add lines 46a through 46d	46e			
47		t line 46e from line 45	47	21	2,2	241.
48		kes Check if from Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule).	48			
49		x. Add lines 47 and 48 (see instructions)	49	21	2,2	241.
50		et 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50			
		its A 2018 overpayment credited to 2019	1			-
		timated tax payments	1			
c	Tay don	osited with Form 8868	1			
		organizations Tax paid or withheld at source (see instructions)	1			
	_	withholding (see instructions)	1			
			1			
		or small employer health insurance premiums (attach Form 8941)	{			
g		edits, adjustments, and payments Form 2439  Other Total 516  22, 158.				
	_		<b>                                     </b>	2.5	) E 1	100
52		ayments. Add lines 51a through 51g	52	32	.5,2	288.
53		ed tax penalty (see instructions) Check if Form 2220 is attached	53			
54		. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	11		
55		ment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	<del>- 17</del>		. <b>.</b> , (	947.
56		amount of line 55 you want Credited to 2020 estimated tax ▶ 113,047. Refunded ▶				
Par		Statements Regarding Certain Activities and Other Information (see instructions		<del></del>	, T	
57		time during the 2019 calendar year, did the organization have an interest in or a signature or			res	No_
		financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may				
	FinCEN	Form 114, Report of Foreign Bank and Financial Accounts If "Yes," enter the name of the	foreign o	ountry		
	here 🕨			<u>_</u>		<u>x</u>
58	During t	he tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a forei	gn trust?	[_		_X
	If "Yes,"	see instructions for other forms the organization may have to file				
59	Enter th	e amount of tax-exempt interest received or accrued during the tax year > \$				
	Ur	der penallies of penury, indeclare that I have examined this return, including accompanying schedules and statements, and to the be, correct, and complete beclaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge	est of my k	nowledge and	d belie	af, it is
Sigr	) L tru	Ma Ma		discuss t		
Her			•	ep <u>arer</u> show		
		Date Title (see	e instructions)	?X Yes		No
		Print/Type preparer's name Preparer's signature Date Check	,   ıf	PTIN		
Paid			mployed	P0106	415′	7
Prep	arer			3-5381	590	
Use	Only	Firm's address > 1100 PEACHTREE STREET, SUITE 700, ATLANTA, GA 30309-4516 Phone				

Form **990-T** (2019)

Form 990-T (2019)										Page 3
Schedule A - Cost of Go	ods S	old. Er	nter metho	d of invent	ory v	aluation	<b>&gt;</b>			
1 Inventory at beginning of ye								ar	6	
2 Purchases	2							ld. Subtract line		
3 Cost of labor	3					6 from li	ne 5 Enter	here and in Part		
4 a Additional section 263A cos	sts					I, line 2			7	
(attach schedule)	4a							section 263A (w	with respect to Yes	No
<b>b</b> Other costs (attach schedule	e) . 4b					property	produced	or acquired for	resale) apply	
5 Total. Add lines 1 through 4						to the org	anızatıon? .	<u></u> <u>.</u>		<u>'A</u>
Schedule C - Rent Income	(From	Real P	roperty a	nd Perso	nal P	roperty	Leased V	Vith Real Proper	rty)	
(see instructions)										
Description of property										
(1)										
(2)										
(3)										
(4)								<del>,</del>		
	2. Re	ent recei	ved or accru	ed				1		
for personal property is more than 10% but not percen			percent	rom real and age of rent fo r if the rent is	or perso	nal propert	y exceeds	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)		
(1)	_									
(2)										
(3)										
(4)					_					
Total			Total							
(c) Total income. Add totals of col	•		•					(b) Total deductio Enter here and on		
here and on page 1, Part I, line 6,								Part I, line 6, colur	nn (B) 🕨	
Schedule E - Unrelated De	bt-Fina	nced l	ncome (se	e instructi	ons)		- 3 -	Coductions dispetly con	nected with or allocable to	
4.6				2 Gross			ا	debt-financ		
1 Description of debt-	nnanced p	огорепу		allocable t	to aept roperty		(a) Straight line depreciation (attach schedule)		(b) Other deductions (attach schedule)	
(1)				<del> </del>			(4.1.2	ar adriduity	(attach concadio)	
(2)			<del></del>	†						
(3)				<del> </del>		<u> </u>			<del></del>	
(4)				† <u>-</u>		-				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	of debt	rage adjuitor allocation	property	4	Columi divided	i		income reportable n 2 x column 6)	8. Allocable deductions (column 6 x total of colum 3(a) and 3(b))	
(1)					-	%				
(2)						%				
(3)						%				
(4)						%				
_		_						e and on page 1, e 7, column (A)	Enter here and on page Part I, line 7, column (I	e 1, B)
Totals	 ns <u>inclu</u> e	 ded in co	olumn 8		· · ·	<b>.</b>				

Form 990-T (2019)

Page 4

Schedule F - Interest, Ann	under, regulation	<del></del>		trolled Org				100	- 111311401				
Name of controlled organization	2 Employer identification numl	) to	et unrelate s) (see inst			of speci	_	ıncluded	f column 4 t in the contr ion's gross in	olling	6 Deductions directly connected with income in column 5		
(1)													
(2)							$\bot$						
(3)													
(4)													
Nonexempt Controlled Organiz	zations									·			
7 Taxable Income	8 Net unrelated in (loss) (see instruc			tal of specific ments made	d	incl	luded	of column in the co ion's gros:	ntrolling		Deductions directly nnected with income in column 10		
(1)										<u></u>			
(2)										ļ			
(3)													
(4)										<u> </u>			
Totals	ncome of a Sec	 ction 501(c	;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;			Pa	rt I, lu	re and on ne 8, colur see inst	mn (A)		ter here and on page 1, art I, line 8, column (B)		
1. Description of income	2. Amount of	f income		3 Deduction directly con (attach sch	nected				l-asides schedule)		5 Total deductions and set-asides (col 3 plus col 4)		
(1)			ļ										
(2)	<del></del>		ļ								_ <del></del>		
(3)	ļ		<del></del>								<del></del>		
Totals ▶ Schedule I – Exploited Exe	Enter here and Part I, line 9, c	olumn (A)	er Thar	n Adverti	sing In	come	(se	e instru	ctions)	,	Enter here and on page 1 Part I, line 9, column (B)		
1 Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expens directly connected production unrelate business inc	with	4 Net incomi from unrelate or business ( 2 minus colo if a gain, co cols 5 thro	e (loss) ed trade column imn 3) mpute	5 Gi from is no	ross ii activi	ncome ity that elated ncome	6 Expenses attributable to column 5		7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)		
(1)		<del></del> -		-									
(5)		<del></del>											
(3)											<del> </del>		
(4)		<del></del>											
	Enter here and on page 1, Part I, line 10, col (A)	Enter here ar page 1, Pa line 10, col	rtl,					1.			Enter here and on page 1, Part II, line 25		
Totals			neolid	ated Ras	ie	-		·					
1 Name of periodical	2 Gross advertising income	3 Direc	3 Direct gai		4 Advertising gain or (loss) (col		5 Circulation 6. Readership income costs				· · · · · · · · · · · · · · · · · · ·		7 Excess readership costs (column 6 minus column 5, but not more than
1)		·····		cols 5 thro	ıgn /		_				column 4)		
2)													
3)				-									
4)			-						-				
Totals (carry to Part II, line (5))											Form <b>990-T</b> (2019		

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis )

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals from Part I ▶						
	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (8)	, :	<i>A</i>	•	Enter here and on page 1, Part II, line 26
Totals, Part II (lines 1-5) ▶			,			

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
1)		%	
2)		%	
3)		%	
		%	
otal. Enter here and on page 1, Part II, line 14			

Form **990-T** (2019)

# Unrelated Business Taxable Income from an Unrelated Trade or Business

OMB No 1545-0047

2019

Department of the Treasury Internal Revenue Service For calendar year 2019 or other tax year beginning  $\frac{07/01}{}$  , 2019, and ending  $\frac{06/36}{}$ 

► 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							
LIBERTY	UNIVERSITY,	INC					

Employer Identification number 54 - 0946734

Unrelated Business Activity Code (see instructions) ▶ 90

Describe the unrelated trade or business ▶ PASSIVE INCOME ACTIVITIES WITH CONTROLLED ORGANIZATIONS

Pai	tI Unrelated Trade or Business Income	•		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales					<del></del>
b	Less returns and allowances	Balance >	1c			•
2	Cost of goods sold (Schedule A, line 7)	[	2			
3	Gross profit Subtract line 2 from line 1c	[	3			
4a	Capital gain net income (attach Schedule D)	[	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form	4797)	4b			
С	Capital loss deduction for trusts	[	4c		-	
5	Income (loss) from a partnership or an S corporation	n (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 control	olled				•
	organization (Schedule F)	CH 4 .	8	11,405.		11,405.
9	Investment income of a section 501(c)(7), (9), or (17)	7)				
	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	11,405.		11,405.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (Deductions must be directly connected with the unrelated business income)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages		
16	Repairs and maintenance		
17	Bad debts		
18	Interest (attach schedule) (see instructions)		
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return	21b	
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	
28	Total deductions. Add lines 14 through 27	28	
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	11,405.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	ınstructions), ,	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	11,405.
		_	

For Paperwork Reduction Act Notice, see instructions

# **Unrelated Business Taxable Income from an Unrelated Trade or Business**

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

For calendar year 2019 or other tax year beginning  $\frac{07/01}{}$  , 2019, and ending  $_{-}$ 

► 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 LIBERTY UNIVERSITY, INC Employer identification number 54-0946734

Unrelated Business Activity Code (see instructions) ▶ 72

Describe the unrelated trade or business ► HOTEL

Pa	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 2,837,026.			-	-
b	Less returns and allowances	1c	2,837,026.		
2	Cost of goods sold (Schedule A, line 7)	2			1
3	Gross profit Subtract line 2 from line 1c	3	2,837,026.	, "	2,837,026.
4a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
С	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			<u> </u>
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_	2,837,026.		2,837,026.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (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	604,826.
16	Repairs and maintenance		32,461.
17	Bad debts	17	3,249.
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	279,239.
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return	21b	559,737.
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	1,005,553.
28	Total deductions Add lines 14 through 27	28	2,485,065.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	351,961.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	351,961.

For Paperwork Reduction Act Notice, see Instructions

# Unrelated Business Taxable Income from an **Unrelated Trade or Business**

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30 .20 20

► 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							
LIBERTY	UNIVERSITY,	INC					

Employer identification number 54-0946734

Unrelated Business Activity Code (see instructions) ▶ 54

Describe the unrelated trade or business ► ADVERTISING

Pa	t1 Unrelated Trade or Business Income		(A) Income	(B) Expenses		(C) Net
1 a	Gross receipts or sales 147, 424.					1
ь	Less returns and allowances c Balance ▶	1c	147,424.			;
2	Cost of goods sold (Schedule A, line 7)	2				1
3	Gross profit Subtract line 2 from line 1c	3	147,424.			147,424.
4a	Capital gain net income (attach Schedule D)	4a				
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797).	4b				
С	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	147,424.			147,424.
14	connected with the unrelated business income )  Compensation of officers, directors, and trustees (Schedule K).				14	
15	Salaries and wages				15	10,788.
16	Repairs and maintenance				16	
17	Bad debts				17	
18	Interest (attach schedule) (see instructions)				18	
19	Taxes and licenses		1 1		19	
20	Depreciation (attach Form 4562)		20	11,475.		
21	Less depreciation claimed on Schedule A and elsewhere on retu	ırn .	21a		21b	11,475.
22	Depletion				22_	<u> </u>
23	Contributions to deferred compensation plans				23_	
24	Employee benefit programs				24	
25	Excess exempt expenses (Schedule I)				25	<del></del>
26	Excess readership costs (Schedule J)				26	0.570
27	Other deductions (attach schedule)				27	9,572.
28	Total deductions. Add lines 14 through 27				28	31,835.
29	Unrelated business taxable income before net operating lo				29	115,589.
30	Deduction for net operating loss arising in tax years be	-	•			
	instructions)				30	115 500
31	Unrelated business taxable income Subtract line 30 from line 29	9	<u></u>	<u></u>	31	115,589.

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# Unrelated Business Taxable Income from an Unrelated Trade or Business

OMB No 1545-0047

2019

Department of the Treasury Internal Revenue Service For calendar year 2019 or other tax year beginning 07/01, 2019, and ending 06/30,

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3)

► Go to www.irs.gov/Form990T for instructions and the latest information

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

Name of the organization

Employer identification number

LIBERTY UNIVERSITY, INC 54-0946734

Unrelated Business Activity Code (see instructions)▶ 53

Describe the unrelated trade or business ▶ RENTAL & LEASING SERVICES

Pa	Part I Unrelated Trade or Business Income			(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				. , ,	
b	Less returns and allowances C	Balance 🕨	1c		•	
2	Cost of goods sold (Schedule A, line 7)		2		-	
3	Gross profit Subtract line 2 from line 1c		3			
4a	Capital gain net income (attach Schedule D)	[	4a		,	
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form	4797)	4b			
С	Capital loss deduction for trusts		4c			
5	Income (loss) from a partnership or an S corporation	(attach				
	statement)		5			
6	Rent income (Schedule C) ATC		6	123,392.		123,392.
7	Unrelated debt-financed income (Schedule E)	[	7			<u></u>
8	Interest, annuities, royalties, and rents from a contro	lled				
	organization (Schedule F)		8			
9	Investment income of a section 501(c)(7), (9), or (17	ľ				
	organization (Schedule G)	` <b> </b>	9			
10	Exploited exempt activity income (Schedule I)	f	10			
11	Advertising income (Schedule J)	1	11			
12	Other income (See instructions, attach schedule) AT	Г	12	198,465.		198,465.
13	Total. Combine lines 3 through 12		13	321,857.		321,857.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (Deductions must be directly connected with the unrelated business income)

Compensation of officers, directors, and trustees (Schedule K)	14	
Salaries and wages	15	69,076.
	1	
Interest (attach schedule) (see instructions)	18	
	1 -	
Depreciation (attach Form 4562)		
Less depreciation claimed on Schedule A and elsewhere on return	21b	205,636.
Depletion	22	
Contributions to deferred compensation plans	23	
Employee benefit programs	24	
Excess exempt expenses (Schedule I)	25	
Excess readership costs (Schedule J)	26	
Other deductions (attach schedule)	27	47,145.
Total deductions Add lines 14 through 27	28	321,857.
Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	
Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see	_	
instructions),	30	
Unrelated business taxable income Subtract line 30 from line 29	31	
	Salaries and wages Repairs and maintenance Bad debts. Interest (attach schedule) (see instructions) Taxes and licenses Depreciation (attach Form 4562). Less depreciation claimed on Schedule A and elsewhere on return Depletion. Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Schedule I) Excess readership costs (Schedule J). Other deductions (attach schedule) Total deductions Add lines 14 through 27 Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions).	Taxes and licenses

For Paperwork Reduction Act Notice, see instructions

# Unrelated Business Taxable Income from an Unrelated Trade or Business

OMB No 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or other tax year beginning  $\frac{07/01}{}$  , 2019, and ending  $\frac{06/30}{}$  , 20  $\frac{20}{}$ 

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(c)(3). Open to Public Inspection for 501(c)(3) Organizations Online

Name of the organization
LIBERTY UNIVERSITY, INC

Employer Identification number 54-0946734

Unrelated Business Activity Code (see instructions) 51

Describe the unrelated trade or business BROADCASTING

Pai	Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales 12, 298.				
b	Less returns and allowances c Balance	1c	12,298.	`	•
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit Subtract line 2 from line 1c	3	12,298.		12,298.
4a	Capital gain net income (attach Schedule D)	4a			
ь	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
¢	Capital loss deduction for trusts	4c			<u></u>
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				<u> </u>
	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	12,298.		12,298.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (Deductions must be directly connected with the unrelated business income)

	•		
14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages		7,302.
16	Repairs and maintenance		
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return 21a	21b	
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	14,876.
28	Total deductions. Add lines 14 through 27	28	22,178.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-9,880.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see	\ <b>_</b>	
	instructions)	30	
31_	Unrelated business taxable income Subtract line 30 from line 29	31	-9,880.

For Paperwork Reduction Act Notice, see Instructions

# Unrelated Business Taxable Income from an **Unrelated Trade or Business**

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

For calendar year 2019 or other tax year beginning 07/01, 2019, and ending

06/30 .20 20

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

Name of the organization LIBERTY UNIVERSITY, INC Employer identification number 54-0946734

Unrelated Business Activity Code (see instructions) ▶ 48

Describe the unrelated trade or business ► TRANSPORTATION AND WAREHOUSING

Pai	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 303,658.				
b	Less returns and allowances c Balance ▶	1c	303,658.		
2	Cost of goods sold (Schedule A, line 7)	2			
3	Gross profit Subtract line 2 from line 1c	3	303,658.		303,658
4a	Capital gain net income (attach Schedule D)	4a		-	
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
С	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	303,658.		303,658

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (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		144,559
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	24,240.
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return 21a	21b	720,576.
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)		737,642.
28	Total deductions. Add lines 14 through 27		1,627,017.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-1,323,359.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see	_, _	•
	instructions),	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	-1,323,359.

For Paperwork Reduction Act Notice, see Instructions

# Unrelated Business Taxable Income from an Unrelated Trade or Business

OMB No 1545-0047

2019

Department of the Treasury Internal Revenue Service For calendar year 2019 or other tax year beginning  $\frac{07/01}{}$  , 2019, and ending  $\frac{06/30}{}$  , 20  $\frac{20}{}$ 

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

Name of the organization
LIBERTY UNIVERSITY, INC

Employer identification number 54 - 0946734

Unrelated Business Activity Code (see instructions) ▶ 71

Describe the unrelated trade or business ▶ ZOOS AND BOTANICAL GARDENS

Pa	t Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 1,607,521.				
b	Less returns and allowances C Balance	1c	1,607,521.		
2	Cost of goods sold (Schedule A, line 7) ATCH. 11	2	85,279.		
3	Gross profit Subtract line 2 from line 1c	3	1,522,242.		1,522,242
4a	Capital gain net income (attach Schedule D)	4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
С	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		" <del>-</del>		
	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	1,522,242.		1,522,242

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (Deductions must be directly connected with the unrelated business income)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages		597,286.
16	Repairs and maintenance	16	21,817.
17	Bad debts,		
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	55,140.
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return 21a	21b	193,511.
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	779,088.
28	Total deductions. Add lines 14 through 27	28	1,646,842.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-124,600.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	-124,600.

For Paperwork Reduction Act Notice, see instructions

# Unrelated Business Taxable Income from an **Unrelated Trade or Business**

OMB No 1545-0047

Department of the Treasury

For calendar year 2019 or other tax year beginning  $\frac{07/01}{}$  , 2019, and ending

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Internal Revenue Service Name of the organization ▶ Do not enter SSN numbers on this form as it may be made public If your organization is a 501(c)(3)

Employer identification number 54-0946734

LIBERTY UNIVERSITY, INC Unrelated Business Activity Code (see instructions) ▶ 81

Describe the unrelated trade or business ▶ PARKING LOTS & GARAGES

Par	Unrelated Trade or Business Income			(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales					
b	Less returns and allowances C B	alance ▶ 1	с			
2	Cost of goods sold (Schedule A, line 7)	🗀	2			
3	Gross profit Subtract line 2 from line 1c	[3	3			
4a	Capital gain net income (attach Schedule D)	4	a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4	797)4	b			<u></u>
С	Capital loss deduction for trusts	4	c _			
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 controlle	ed				
	organization (Schedule F)	🗀	В			
9	Investment income of a section 501(c)(7), (9), or (17)					
	organization (Schedule G)	🔄	9			
10	Exploited exempt activity income (Schedule I)	1	0			
11	Advertising income (Schedule J)	1	1			
12	Other income (See instructions, attach schedule) ATC	JH. 13 🚹	2	-672,458.		-672,458.
13	Total. Combine lines 3 through 12	1	3	-672,458.		-672,458.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (Deductions must be directly connected with the unrelated business income )

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages		
16	Repairs and maintenance		
17	Bad debts		
18	Interest (attach schedule) (see instructions)		
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return 21a	21b	
22	Depletion	22	
23	Contributions to deferred compensation plans		
24	Employee benefit programs		
25	Excess exempt expenses (Schedule I)		
26	Excess readership costs (Schedule J)		
27	Other deductions (attach schedule)		1,553.
28	Total deductions. Add lines 14 through 27		1,553.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	-674,011.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see	_	
	instructions),	30	
31	Unrelated business taxable income Subtract line 30 from line 29		-674,011.
_			hedule M (Form 990-T) 2019

For Paperwork Reduction Act Notice, see instructions.

# Unrelated Business Taxable Income from an **Unrelated Trade or Business**

OMB No 1545-0047

2019

Department of the Treasury Internal Revenue Service

For calendar year 2019 or other tax year beginning  $\frac{07/01}{2}$ , 2019, and ending  $\frac{06/30}{2}$ , 20  $\frac{20}{2}$ 

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Name of the organization

Employer identification number

LIBERTY UNIVERSITY, INC 54-0946734

Unrelated Business Activity Code (see instructions) ▶ 52 Describe the unrelated trade or business ►S CORP INVESTMENT ACTIVITY

Pa	t I Unrelated Trade or Business Income	İ	(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			,	
ь	Less returns and allowances C B	alance 🕨 1c			
2	Cost of goods sold (Schedule A, line 7)				*
3	Gross profit Subtract line 2 from line 1c	3			
4 a	Capital gain net income (attach Schedule D)	4a		,	
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4	797) <b>4b</b>	_		
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (statement)		645,123.		645,123.
6	Rent income (Schedule C)				
7	Unrelated debt-financed income (Schedule E)				
8	Interest, annuities, royalties, and rents from a controllorganization (Schedule F)	ed			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)				
10	Exploited exempt activity income (Schedule I)	<del></del>			
11	Advertising income (Schedule J)				
12	Other income (See instructions, attach schedule)				
13	Total. Combine lines 3 through 12		645,123.		645,123.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions ) (Deductions must be directly connected with the unrelated business income )

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages		
16	Repairs and maintenance		
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	_
20	Depreciation (attach Form 4562)		
21	Less depreciation claimed on Schedule A and elsewhere on return	21b	
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs		
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)		
27	Other deductions (attach schedule)		
28	Total deductions. Add lines 14 through 27	28	
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	645,123.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	instructions)	30	
31	Unrelated business taxable income Subtract line 30 from line 29		645,123.

For Paperwork Reduction Act Notice, see Instructions

# ATTACHMENT 1

# FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS OR S CORPORATIONS

AG ENERGY PARTNERS	72,771.
AG ENERGY CREDIT OPPORTUNITIES FUND IV LP	516.
HARVEST MLP	645.
MIDOCEAN SELECT FLOATING RATE FUND LP	2,602.
MR BRIDGESTONE OFFSHORE FUND AB LP	57,415.
PERMANENS ALTERNATIVE FUND LP	46,596.
INCOME (LOSS) FROM PARTNERSHIPS	180,545.

ATTACHMENT 2

FORM 990T - PART II - LINE 27 - TOTAL OTHER DEDUCTIONS

INVESTMENT INCOME EXPENSES

201,067.

PART II - LINE 27 - OTHER DEDUCTIONS

201,067.

7	ጥጥአ	CHMENT	2
м		Carrierate	

# FORM 990T - PART III LINE 34 - CHARITABLE CONTRIBUTIONS

UNRELATED TRADE OR BUSINESS INCOME	0.
UNRELATED TRADE OR BUSINESS INCOME (SCHEDULES M)	3,962,835.
ADD: DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0.
LESS: DEDUCTIONS W/O CHARITABLE CONTRIBUTIONS & DPAD	0.
DED W/O CHARITABLE CONTRIBUTIONS & DPAD (SCH M)	2,838,757.
	* 10%
CHARITABLE CONTRIBUTION LIMITATION (10%)	112,408.
CHARITABLE CONTRIBUTION	254,745.
CHARITABLE CONTRIBUTION DEDUCTION (SMALLER OF THE ABOVE TWO)	112,408.

# ATTACHMENT 4

SCHEDULE M - SCHEDULE F INCOME FROM CONTROLLED ORGANIZATIONS

LIBERTY UNIVERSITY, INC

		11	DEDUCTIONS	DIRECTLY	CONNECTED	WITH	INCOME IN	COLUMN (10)		TOTAL OF	COLUMN 6 &
ORGANIZATION	10	PART OF COLUMN	(9) THAT	IS INCLUDED	IN THE	CONTROLLING	ORGANIZATION'S	GROSS INCOME	11,405	TOTAL OF	COLUMN 5 &
NONEYEMPT CONTROLLED ORGANIZATION				6	TOTAL OF	SPECIFIED	PAYMENTS	MADE	11,405		
NONEYEMP				80	NET	UNRELATED	INCOME	(IOSS)	485,337		
						7	TAXABLE	INCOME	485,337		
		9	DEDUCTIONS	DIRECTLY	CONNECTED	WITH	INCOME IN	COLUMN (5)			
EXEMPT CONTROLLED ORGANIZATION	ഗ	PART OF COLUMN	(4) THAT	IS INCLUDED	IN THE	CONTROLLING	ORGANIZATION'S	GROSS INCOME			
T CONTROLLED				4	TOTAL OF	SPECIFIED	PAYMENTS	MADE			
EXEMP						В	NET UNRELATED	INCOME (LOSS)			
					2	EMPLOYER	IDENTIFICATION	NUMBER	54-0755641		
						1	NAME OF CONTROLLED	ORGANIZATION	FREEDOM AVIATION INC		

COLUMN 11

COLUMN 10

11,405

TOTALS

	ATTACHMENT 5	_
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	<del></del>	
UTILITIES	159,924.	
GENERAL & ADMINISTRATIVE	345,363.	
LEASE	7,564.	
BANK FEES	75,542.	
OFFICE SUPPLIES	10,105.	
ADVERTISING & MARKETING	214,435.	
TRAVEL EXPENSE	4,745.	
OTHER SUPPLIES	187,875.	
PART II - LINE 27 - OTHER DEDUCTIONS	1,005,553.	

•	ATTACHMENT 6
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	<del></del>
OTHER SUPPLIES MISCELLANEOUS	6,359. 3,213.
PART II - LINE 27 - OTHER DEDUCTIONS	9,572.

LIBERTY UNIVERSITY, INC

ATTACHMENT 7

SCHEDULE M - OTHER INCOME

PERSONAL PROPERTY RENTAL RENTALS WITH SERVICES

84,709. 113,756.

TOTAL

198,465.

DIBERTI ONIVERSITI, INC	ATTACHMENT 8
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	
UTILITIES MISCELLANEOUS OFFICE SUPPLIES ADVERTISING & MARKETING OTHER SUPPLIES CUSTODIAL	11,001. 373. 6,282. 5,570. 14,096. 9,823.
PART II - LINE 27 - OTHER DEDUCTIONS	47,145.

	ATTACHMENT 9	
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS		
MISCELLANEOUS BANK FEES ADVERTISING & MARKETING OTHER SUPPLIES ROYALTIES	765. 1,716. 310. 2,010. 10,075.	
PART II - LINE 27 - OTHER DEDUCTIONS	14,876.	

	ATTACHMENT 10
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	
UTILITIES GENERAL & ADMINISTRATIVE PROFESSIONAL FEES	21,770. 690,840. 5,827.
INSURANCE OFFICE SUPPLIES	19,197. 8.
PART II - LINE 27 - OTHER DEDUCTIONS	737,642.

54-0946734 ATTACHMENT 11

ARTS, ENTERTAINMENT & RECREATION

# SCHEDULE M LINE 2: SCHEDULE A - COST OF GOODS SOLD

1 2 3 4A	INVENTORY AT BEGINNING OF YEAR  PURCHASES	85,279.		
5		85,279.		
6 7	INVENTORY AT END OF YEAR		<u>85,</u>	<u> 279.</u>
8	DO THE RULES OF SECTION 263A (WITH RESPECT PROPERTY PRODUCED OR ACQUIRED FOR RESALE) APPLY TO THE ORGANIZATION?	TO	YES	NO X

	ATTACHMENT 12
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	
UTILITIES	52,613.
INSURANCE	11,268.
BANK FEES	37,888.
MISCELLANEOUS	14,346.
OFFICE SUPPLIES	5,330.
AMORTIZATION	3,856.
PROFESSIONAL FEES	324,026.
ADVERTISING	116,450.
TRAVEL	3,019.
OTHER SUPPLIES	210,292.
PART II - LINE 27 - OTHER DEDUCTIONS	779,088.

LIBERTY UNIVERSITY, INC

ATTACHMENT 13

SCHEDULE M - OTHER INCOME

OTHER INCOME

-672,458.

TOTAL

-672,458.

ATTACHMENT	14
-	<del></del> -
1,	553.

FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS

MISCELLANEOUS

PART II - LINE 27 - OTHER DEDUCTIONS

1,553.

54-0946734

ATTACHMENT 15

S CORP INVESTMENT ACTIVITY

SCHEDULE M - INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS

G & J THOMAS

645,123.

INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS

645,123.

ATTACHMENT

RENTAL & LEASING

SCHEDULE C RENT INCOME ı SCHEDULE M

1 DESCRIPTION OF PROPERTY

2 RENT RECEIVED OR ACCRUED

IF THE

(2) FROM REAL AND PERSONAL PROPERTY (IF THE NAL PROPERTY EXCREDS E THAN 50%) 50% OR IF THE RENT IS BASED ON PROFIT OR INCOME) (1) FROM PERSONAL PROPERTY (IF THE PERCENTAGE OF RENT FOR PERSONAL PROPERTY IS MORE THAN 10% BUT NOT MORE THAN 50%)

3(A) DEDUCTIONS DIRECTLY CONNECTED WITH THE INCOME IN COLUMN 2(A) AND 2(B) (ATTACH SCHEDULE)

1 CELL TOWER

81,116.

2 CELL TOWER

42,276.

TOTAL

TOTAL

(C) TOTAL INCOME. ADD TOTALS OF COLUMN 2(A) AND 2(B). ENTER HERE AND ON SCH M, PART I, LINE 6, COLUMN (A)

123,392.

(B) TOTAL DEDUCTIONS. ENTER HERE AND ON PAGE 1, PART I, LINE 6, COLUMN (B)

# Form 4562

# **Depreciation and Amortization**

(Including Information on Listed Property)

► Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No 154<u>5-0172</u>

Department of the Treasury Internal Revenue Service

Attachment Sequence No 179

Business or activity to which this form relates Identifying number LIBERTY UNIVERSITY, INC. HOTEL 54-0946734 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I Maximum amount (see instructions) 1,020,000 1 27,249 2 Total cost of section 179 property placed in service (see instructions). . . . . . . . 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 2,550,000 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-4 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If mamed filing separately, see instructions 1,020,000 6 (a) Description of property (b) Cost (business use only) (c) Elected cost Qualified Improvement Property 27,249 27,249 27,249 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 8 27,249 9 10 10 351,961 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions. 11 12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 . . 27,249 13 Carryover of disallowed deduction to 2020 Add lines 9 and 10, less line 12 . . . . Note: Don't use Part II or Part III below for listed property. Instead, use Part V Special Depreciation Allowance and Other Depreciation (Don't include listed property See instructions) Special depreciation allowance for qualified property (other than listed property) placed in service 14 Property subject to section 168(f)(1) election 15 Other depreciation (including ACRS) MACRS Depreciation (Don't include listed property See instructions) Section A 532,488 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System (c) Basis for depreciation (b) Month and year (d) Recovery (a) Classification of property (e) Convention (f) Method (g) Depreciation deduction placed in (business/investment use period only - see instructions) service 19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property S/I g 25-year property 25 yrs MM S/I 27 5 yrs h Residential rental 27 5 yrs ММ S/L property MM S/L 39 yrs i Nonresidential real S/L MM property Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs S/L c 30-year 30 yrs MM d 40-year MM 40 yrs Part IV Summary (See instructions) 21

22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter

here and on the appropriate lines of your return Partnerships and S corporations - see instructions.

23 For assets shown above and placed in service during the current year, enter the

559,737

r orr	n 4562 (20	19)														Page ∠
Pa			perty (Include			certai	n otl	her ve	hicles	s, certa	ın air	craft,	and	proper	ty us	ed for
			ent, recreation, c		,	_ 46		ممانمت است								24-
			ny vehicle for wh s (a) through (c) o								lucting	lease (	expense	e, comp	nete of	ily 24a
			Depreciation and								mits for	passe	nger at	itomobile	es )	
248			e to support the bus					Yes		24b If "\					Yes	No
	(a		(b)	(c)				(e)	<u></u>	(f)		g)	т —	(h)	<u> </u>	1)
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	vehicle		in service	investment us percentage	se Cost	or other b	asis   (t	usiness/inv use onl		period	Conve			uction		ost
25	Special	doprociatio	on allowance for	<del></del>		on ortic		1 10 000	"00 d		·	T -		_	╆┈┈	
23			ed more than 50%									. 25				
26			e than 50% in a q				000	instruc	10113	<del></del>		. [ 25			L	
	TTOPER	used mon	than 50% in a q	T Dusi	%					т					Γ	
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21	Property	y used 50%	or less in a qualif	ied business						,	1					
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					%					<u> </u>	S/L -		<del>                                     </del>		1	
			umn (h), lines 25										L	1	<u>.                                    </u>	
29	Add am	ounts in col	umn (ı), line 26 E	nter here a	ind on	line 7, pa	age 1 <u>.</u>	<u></u>	· · ·	<u></u>			<u></u>	. 29	L	
								on Use								
			vehicles used by												rovided	vehicles
0 y	our employ	ees, first ans	wer the questions in	n Section C to	see if y	ou meet	an exc	ception to	compl	leting this	section to	or those	venicie	S		
						a) icle 1	1/0	(b) hicle 2	,,	(c) ehicle 3	(d Vehic	•		e) iicle 5		f) cle 6
30	Total bu	siness/inve	stment miles driv	en during	Ven	icie i	l ve	ilicie 2	v	enicie 3	l veill	CIE 4	Ven	iide 5	Ven	cie o
	the year	(don't inclu	ide commuting m	ııles)											<u> </u>	
31	Total co	mmuting m	iles driven during	the year .									L			
32	Total	other pe	ersonal (nonco	mmuting)												
	miles dr	iven														
33			n during the y	ear Add	_							_		-	]	
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34	Was th	e vehicle	available for	personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
			hours?	•												
35	Was the	vehicle u	ised primarily by	, a more												
	than 5%	owner or re	elated person?													
36			e available for													
	use?		<u></u>	•				1								
			tion C - Question		plove	rs Who	Prov	ride Vel	nicles	for Use	by The	eir Em	plove	es		
٩ns	wer thes		to determine if								-		-		who a	ren't
			r related persons										-,,	,,	.,,,,	
			written policy s			shibite :	all ne	rennal II	se of	vehicles	includ	ing co	mmutin	a by	Yes	No
•			·····											g, J,		
38	Do you	maintain a	written policy s	statement t	hat pr	ohibits	perso	nal use	of ve	hicles, ex	cept c	ommut	ing, by	your		
	employe	es? See the	e instructions for v	vehicles use	ed by c	orporate	office	ers, direc	tors, c	or 1% or r	nore ow	vners		•		
39			of vehicles by em													
			ore than five vel					ain infor	matio	n from y	our em	ployee	s abou	ut the		
			and retain the info				•									
11			quirements conce				demo	onstratio	n use?	 See inst	ructions					
			r to 37, 38, 39, 4													
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		Description of	costs	begins		l Am	iortizabl	e amount	ł	Code sec	tion	perior	,	Amortiza	ition for th	is year
12	Amortiza	tion of cost	s that begins duri	na vour 20	19 tax	vear (se	e instr	uctions)		<del></del>						
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	<u>-</u> -					-			-				+		_	
13	Amortiza	tion of cost	s that began befo	ore your 20	19 tav	l—							43			
14	Total. A	dd amounte	s in column (f) Se	ee the instri	uctions	for whe	re to r	eport		• • • • •		• • •	44			
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# Form 4562

# **Depreciation and Amortization**

(Including Information on Listed Property)

Attach to your tax return.

► Go to www.irs gov/Form4562 for instructions and the latest information

OMB No 1545-0172

Attachment Sequence No 179

Internal Revenue Service

Business or activity to which this form relates

identifying number

LIBERTY UNIVERSITY, INC. ADVERTISING 54-0946734 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I Maximum amount (see instructions) 1 Total cost of section 179 property placed in service (see instructions) 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-4 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If marned filing separately, see instructions 6 (a) Description of property Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 10 10 Business income limitation Enter the smaller of business income (not less than zero) or line 5. See instructions 11 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 . . . Carryover of disallowed deduction to 2020 Add lines 9 and 10, less line 12 . . . Note: Don't use Part II or Part III below for listed property. Instead, use Part V Special Depreciation Allowance and Other Depreciation (Don't include listed property See instructions) Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Don't include listed property See instructions)  $11, \overline{475}$ 17 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System (c) Basis for depreciation (d) Recovery (b) Month and year (a) Classification of property (e) Convention (g) Depreciation deduction (business/investment use placed in period only - see instructions) 19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property 25 yrs S/L g 25-year property 27 5 yrs MM S/L h Residential rental 27 5 yrs мм S/L property S/L мм 39 yrs i Nonresidential real S/L мм property Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs 30 yrs ММ S/L c 30-year S/L d 40-year 40 yrs мм Part IV Summary (See instructions) 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter 11,475 22 here and on the appropriate lines of your return. Partnerships and S corporations - see instructions. 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

	11 4502 (2015	,															Page Z
Pa	irt V Lis	ted Pro	perty	(Include	automo	biles,	certai	n oth	er ve	hicles	s, certa	ıın aır	craft,	and	prope	ty us	ed fo
					or amusem		a tha a	tondor	م مام م	rot	o or do	luction	loono i	0 V D O D O		ulata a.	nh. 24a
	24t	e; rora	ny venic s (a) thr	onap (c) o	iich you a f Section A	e usin	g me s Section	R and	Section	gerai Cıfa	nnlicable	ucting	lease (	expens	e, comp	nete of	niy 24a
					Other Info								nasse	nger ai	ıtomobil	96 )	
24:	Do you hav							$\overline{}$	es l		24b  f "					Yes	No
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	(a) Type of prope	erty /list	Date	(b) e placed	Business/		(d)		isis for dep	reciation	(f) Recovery	1	<b>g)</b> hod/		(h) eciation	1	(i) section 179
	vehicles fi			service	investment u percentage		or other b	asis   (b	usiness/inv use only		period		ention		fuction		ost
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26					in a qualif			se see	instruc	uons	<u></u>	<u></u>	. 25	L			
46	Property (	isea mor	e than 5	U% in a q	uaimed bus	$\overline{}$	<u> </u>				т				<del></del>		
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<u>27</u>	Property	used 50%	or less	in a qualif	ied busines	s use					т					,	
						%						S/L -		<u> </u>		1	
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	Add amou																
29	Add amou	ints in col	umn (ı),	line 26 E	nter here a	and on	line 7, p	age 1.				<u> </u>			. 29		
					Section	on B -	Inform	ation o	on Use	of Ve	hicles						
Con	nplete this s	ection for	vehicles	s used by	a sole pro	prietor,	partner,	or othe	er "more	than	5% owne	er," or r	elated p	erson	If you p	rovided	vehicles
to y	our employee	es, first ans	swer the	questions ir	n Section Cit	o see if	you mee	t an exc	eption to	compl	leting this	section (	or those	e vehicle	es		
	_						(a)		(b)	T	(c)	(	d)	1	(e)		f)
30	Total busi	ness/inve	stment	miles drivi	en durina	Veh	ucle 1	Veh	ricle 2	V€	ehicle 3	Veh	cle 4	Veh	nide 5	Veh	ıcle 6
•	the year (c	lon't incli	ude com	muting m	ıles)			ĺ									
31	Total com													1			
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33	Total mile	e drivei	 n durin	a the v	 ear Add			<del>                                     </del>								ļ	
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33	Was the		·=														
26			-				├	<del>                                     </del>	<del>                                     </del>		<del>- </del>	<del> </del>		<del> </del>	<del>                                     </del>	-	
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					ons for En							-					
	wer these						eption (	to com	pleting	Section	on B for	vehicles	used	by em	ployees	who a	ren't
mor	e than 5%	owners o	r related	persons	See instruc	ctions											
37	Do you m		writter	n policy s	tatement	that pr	ohibits	all per	sonal u	se of	vehicles	, includ	ing co	mmutır	ng, by	Yes	No
	your emplo																<b></b>
38	Do you m							-						ting, by	y your		
					vehicles us	•	•	e office	rs, direc	ctors, o	or 1% or	more ov	vners				
	Do you tre																
40	Do you p							s, obta	ın infoi	matio	n from y	your en	nployee	s abo	ut the		
					ormation re												
41	Do you me																L
_	Note: If yo	our answe	er to 37,	38, 39, 4	0, or 41 is	"Yes," (	lon't co	mplete	Section	n B for	the cove	red veh	ııcles				
Рa	rt VI Am	ortizati	on														
	_				(b)		•						(e)			<b>(6</b> )	
	D	(a) escription of	rnete		Date amor	tızatıon	Δ m	(c) nortizable			(d) Code se	ction	Amortiz		Amortiza	(f) ition for th	us vear
_			~313		begin	s		· O C ( I Z d D   C					percen	,			
42	Amortizati	on of cos	ts that b	egins duri	ng your 20	19 tax	year (se	e instru	uctions)								
														T			
43	Amortizati	on of cos	ts that b	egan befo	re your 20	19 tax	year			_				43			
44	Total. Add	amount	s ın colu	mn (f) Se	e the instr	uctions	for whe	ere to re	port					44			
															Fo	m 4562	2 (2019)

JSA

# Form 4562

**Depreciation and Amortization** 

(Including Information on Listed Property)

► Attach to your tax return

► Go to www.irs gov/Form4562 for instructions and the latest information.

OMB No 1545-0172

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attachment Sequence No 179

Business or activity to which this form relates Identifying number LIBERTY UNIVERSITY, INC. RENTAL & LEASING SERVICES 54-0946734 Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I Maximum amount (see instructions) 1,020,000 Total cost of section 179 property placed in service (see instructions). . . . . . 164,872 2 2,550,000 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . 3 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-4 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If marned filing separately, see instructions 1,020,000 6 (c) Elected cost (a) Description of property (b) Cost (business use only) Office Equipment 164,872 Listed property Enter the amount from line 29. 78,614 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 8 78,614 9 10 78,614 Business income limitation Enter the smaller of business income (not less than zero) or line 5. See instructions 11 12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 . . . 78,614 Carryover of disallowed deduction to 2020 Add lines 9 and 10, less line 12 . . . Note. Don't use Part II or Part III below for listed property. Instead, use Part V Special Depreciation Allowance and Other Depreciation (Don't include listed property See instructions) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions. . . . . 14 15 Other depreciation (including ACRS) 16 MACRS Depreciation (Don't include listed property See instructions) 112,262 17 If you are electing to group any assets placed in service during the tax year into one or more general Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System (c) Basis for depreciation (d) Recovery (b) Month and year (a) Classification of property (e) Convention (f) Method (g) Depreciation deduction placed in (business/investment use period only - see instructions) 200DB 19a 3-year property 771 3 HY 129 b 5-year property 7-year property 186,548 ΗY 200DB 13,873 d 10-year property e 15-year property f 20-year property g 25-year property 25 yrs S/I 27 5 yrs MM S/I h Residential rental 27 5 yrs MM S/L property 39 yrs мм S/L 758 07-2019 30,797 i Nonresidential real S/L MM property Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System 20a Class life b 12-year 12 yrs S/L c 30-year 30 yrs мм S/L мм S/L 40 yrs d 40-year Part IV Summary (See instructions.) 21 22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter 205,636 here and on the appropriate lines of your return. Partnerships and S corporations - see instructions. 22

portion of the basis attributable to section 263A costs For Paperwork Reduction Act Notice, see separate instructions.

23 For assets shown above and placed in service during the current year, enter the

Form 4562 (2019)

Form	n 4562 (2019)														Page 2
Pa	entertaini	<b>Property</b> (Include ment, recreation, e	or amusem	ent.)							•			•	ed for
		any vehicle for winns (a) through (c) o								lucting	lease e	expense	e, comp	olete or	nly 24a,
		- Depreciation and					e the in	struct						es)	
<u>24a</u>	Do you have evide	nce to support the bu	siness/investn	nent us	e claimed	<u> </u>	es	No	24b If "	es," is t	he evide	nce writt	ten?	Yes	No
	(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment us percentage	se Cost	(d) t or other b		(e) isis for depr usiness/inv use only	estment	(f) Recovery period	Meti Conv		Depre	(h) eciation uction	Elected :	(I) section 179 ost
25		ation allowance for used more than 50%								•	. 25				
26		ore than 50% in a c							<u> </u>	<u> </u>	.   20	<u> </u>		<u> </u>	
	-			%											
				%						1		1		1	
				%											
27	Property used 50	0% or less in a quali	fied business	use					<u> </u>			···		<u> </u>	
				%						S/L -					
				%						S/L -				]	
				%						S/L				]	
28	Add amounts in o	column (h), lines 25	through 27	Enter	here an	d on li	ne 21, p	age 1			. 28				
29	Add amounts in o	column (ı), line 26 l	Enter here a	nd on	line 7, pa	age 1 .		<u> </u>	<u> </u>				. 29		
			Section	nB-	Informa	ation o	on Use	of Ve	ehicles						
		for vehicles used by												rovided	vehicles
to yo	our employees, first a	answer the questions i	n Section C to	see if	you meet	an exce	eption to	comp	leting this	section f	or those	vehicle	s		
					(a)		(b)		(c)	(c	•		e)		f)
30	Total business/in	vestment miles driv	en during	Ver	nicle 1	Veh	ncle 2	V	ehicle 3	Vehi	cie 4	Veh	ıcle 5	Veh	ıcle 6
	the year (don't in	clude commuting n	niles)												
31	Total commuting	miles driven during	the year .												
32	Total other	personal (nonco	ommuting)												
	miles driven										_	<u> </u>			
33	Total miles driv	ven during the y	/ear Add					l				}		}	
	lines 30 through	32			0		0_		0		0		0		0
34	Was the vehic	de available for	personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	use during off-du	ty hours?	]				ļ		<u> </u>			ļ			
35	Was the vehicle	used primarily b	y a more												
		r related person?	7				ļ		ļ.—			<u> </u>			
		icle available for	'												
	use?	. <u></u> <u></u>	<u></u>		<u> </u>		<u> </u>						l		
		ection C - Questi								_		-			
		ons to determine if or related persons			eption t	o com	pleting	Section	on B for	vehicles	used	by emp	oloyees	who a	ren't
		a written policy			ohibits a	all per	sonal u	se of	vehicles	ınclud	ina coi	mmutin	g, bv	Yes	No
38	Do you maintain	a written policy	statement t	hat pr	ohibits	person	al use	of ve	hicles, ex	cept c	ommut	ing, by	your		
	employees? See	the instructions for	vehicles use	d by c	orporate	office	rs, direc	tors, d	or 1% or r	nore ov	ners				
39	Do you treat all u	se of vehicles by en	nployees as <sub>l</sub>	person	al use?										
40	Do you provide	more than five ve	hicles to yo	our en	nployees	i, obta	ın ınfor	matio	n from y	our em	ıployee	s abou	ut the		
		s, and retain the inf													
		requirements conce wer to 37, 38, 39, 4													<u> </u>
	t VI Amortiza					_									
			(b)		T			T		I	(e)	) ]		40	
	(a)		Date amorti	zation	۸, ۸, ۸	(c)	amount		(d) Code sec	tion	Amortiz		Amortiza	(f) tion for th	us vear
	Description		begins	_	Am	oi (izabie	amount	]			percen		, 1, 101 UZ B		year
12	Amortization of co	osts that begins dur	ing your 201	9 tax	year (se	e instru	uctions)								
								$\Box \Box$							
13	Amortization of co	osts that began bef	ore your 201	9 tax	year							43			
14	Total. Add amou	nts in column (f) S	ee the instru	ctions	for whe	re to re	eport		<u> </u>			44			
~.													For	m 4562	2 (2019)

# Form 4562

Department of the Treasury

# **Depreciation and Amortization**

(Including Information on Listed Property)

► Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information

OMB No 1545-0172 Attachment Sequence No 179

Internal Revenue Service

Business or activity to which this form relates

Identifying number

LIBERTY UNIVERSITY, INC. TRANSPORTATION AND WAREHOUSING 54-0946734 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I 1 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-4 6 (a) Description of property 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 Tentative deduction Enter the smaller of line 5 or line 8 . . . . . . . . . . . . . . . 9 10 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 11 12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11... 12 13 Carryover of disallowed deduction to 2020 Add lines 9 and 10, less line 12 . . . 13 Note: Don't use Part II or Part III below for listed property. Instead, use Part V Special Depreciation Allowance and Other Depreciation (Don't include listed property See instructions) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions. 14 Property subject to section 168(f)(1) election 15 Other depreciation (including ACRS) MACRS Depreciation (Don't include listed property. See instructions.) Section A 580,734 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System (c) Basis for depreciation (d) Recovery (b) Month and year (a) Classification of property (e) Convention (f) Method (g) Depreciation deduction (business/investment use placed in period only - see instructions) 19a 3-year property b 5-year property 4,168,667 HY 200DB 139,842 7-year property d 10-year property e 15-year property f 20-year property S/I 25 yrs g 25-year property 27 5 yrs ММ S/L h Residential rental 27 5 yrs ММ S/L property MM S/L 39 yrs i Nonresidential real MM S/L property Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System 20a Class life b 12-year 12 yrs 30 yrs MM S/I c 30-year ММ S/L d 40-year 40 yrs Part IV Summary (See instructions) 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter 720,576 here and on the appropriate lines of your return. Partnerships and S corporations - see instructions. 22 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

Pa	art V Listed Propert entertainment, re				certai	n oth	er ve	hicles	, certa	ıın aır	craft,	and	proper	ty use	ed fo
	Note: For any ve	hicle for whi	ich you are	e using	the s	tandard	mileag	je rate	or dec	lucting	lease e	expense	e, comp	lete or	ily 24a.
	24b, columns (a) t														
_	Section A - Depr						e the in:							es )	
24	a Do you have evidence to su	upport the busi	iness/investm	ent use	claimed	? <u> </u>	es 📗	No :	24b If "\	es," is t	he evide	nce writt	en?	Yes	No.
	(a)	(b)	(c)		(d)		(e)		<b>(f)</b>	(	g)	] (	h)	] (	i)
		Date placed	Business/ investment us	e Cost	or other b		sis for depr isiness/inve		Recovery		hod/		eciation	1	ection 179
	vehicles first)	in service	percentage			`	use only	)	period —————	Conv	ention	deat	uction		ost
25	Special depreciation all	owance for o	qualified lis	ted pr	operty	placed	in serv	nce du	iring						
	the tax year and used mo	ore than 50%	in a qualifie	ed bus	iness us	e See	instruct	ions .			. 25			•	
26	Property used more than	n 50% ın a qu	alified busin	ess us	e					_					
	<u> </u>		(	%										J	
				%											
				%											
27	Property used 50% or le	ss in a qualific	l <u>.                                    </u>							L		l		l	
		7		<u>%</u>						S/L -					
	<del></del>			<del>/</del> 6		_		-		S/L -					
	<del></del>			/°		-	_	<del></del>		S/L -					
20						<del>-   -</del>	0.4				T	-		}	
	Add amounts in column										. 28		<del></del>	ļ	
29	Add amounts in column	(i), line 26 E								<u> </u>	<del></del>	<u> .</u>	. 29		
			Sectio												
	mplete this section for vehic													rovided	vehicles
to y	our employees, first answer th	ne questions in	Section C to	see if y	ou meet	an exce	ption to	comple	eting this	section 1	or those	vehicles	S		
					a)		b)		(c)		d)		e)	(1	
30	Total business/investme	nt miles drive	en durina	Veh	ıcle 1	Veh	icle 2	ve	hicle 3	Ven	cle 4	Ven	ıcle 5	Vehi	cie 6
	the year (don't include co	ommuting mi	ıles) ̆. [												
31	Total commuting miles d	riven during t	the vear . [												
	=	al (noncor	· r												
	miles driven	•	٠, ١			ļ									
33	Total miles driven du						-								
	lines 30 through 32	-	1		0		0		0		0		0		0
2 /	Was the vehicle ava			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
J <b>-</b>				103	110	163	110	-103	+ "	103		103	- 110	103	
۰.	use during off-duty hours													-	
35	Was the vehicle used								•						
	than 5% owner or related	-			<u> </u>		<u> </u>		<del></del>			<del></del> -			
36	Is another vehicle av														
	use?								<u> </u>				<u> </u>		
		C - Questio													
٩ns	swer these questions to d	determine if	you meet a	ın exce	eption t	o com	oleting	Sectio	n B for	vehicles	sused	by emp	oloyees	who a	ren't
mo	re than 5% owners or rela	ted persons	See instruct	tions			_								
37	Do you maintain a writ	ten policy st	tatement th	nat pro	hibits	all pers	onal us	se of	vehicles,	includ	ing cor	nmutin	g, by	Yes	No
	your employees?														
38	Do you maintain a writ	ten policy s	tatement th	nat pro	ohibits	person	al use	of vet	ncles, e	xcept c	ommut	ing, by	your		
	employees? See the inst	ructions for v	ehicles use	d by co	orporate	officer	s, direc	tors, o	r 1% or ı	more ov	vners				
39	Do you treat all use of ve														
40	Do you provide more t	han five veh	nicles to yo	our em	ployees	s, obta	n infor	matior	n from y	our en	nployee	s abou	it the		
	use of the vehicles, and re				,										
11	Do you meet the requirer					demoi	 nstratio	n use?	See inst	ructions	 S				
	Note: If your answer to 3														
Рa	rt VI Amortization	., ., ., .,							<del></del>						
	Amortization		<u> </u>								(e)		·		
	(a)		(b)			(c)			(d)		Amortiz			(f)	
	Description of costs	[	Date amortia begins		Am	ortizable	amount		Code se	ction	period		Amortiza	tion for th	ıs year
	A	A b = = = = = =				A4-		1			percen	lage			
+ 2	Amortization of costs that	t pegins durir	ng your 201	e tax	year (se	e instru	cuons)				·	<del>-  </del>			
	<del></del>														
					L										
13	Amortization of costs tha	t began befo	re your 201	9 tax y	ear.							43			
14	Total. Add amounts in co	olumn (f) Se	e the instru	ctions	for whe	re to re	port .				[	44			

# **Depreciation and Amortization**

(Including Information on Listed Property)

► Attach to your tax return.

OMB No 1545-0172

	ertment of the Treasury	► Go to www.irs.gov/F	► Attach to			act information			Attachment 179
	nal Revenue Service (99) e(s) shown on return	- Go to www.iis.gov/r			vity to which th		<u> </u>		Sequence No 179
	BERTY UNIVERSITY, INC				•	AL GARDEN	ıc		54-0946734
	rt I Election To Expense				2011212				31 0310/31
	Note: If you have any				you com	olete Part I			
1	Maximum amount (see instructions	<del></del>						1	
2	Total cost of section 179 property	placed in service (see in	nstructions).					2	
3	Threshold cost of section 179 proj							3	
4	Reduction in limitation Subtract lii	ne 3 from line 2 If zero o	or less, enter -	0				4	
	Dollar limitation for tax year Subtract line 4 f separately, see instructions	rom line 1 If zero or less, enter	-0- If marned filing	,		<del></del>	<u></u>	5	
6_	(a) Description	on of property		(b) Cost (bu	isiness use onl	y) (c) Elec	ted cost		
_	<del></del>				<del></del>	-			
- 7	Listed property. Enter the amount if							Γ -	
8	Total elected cost of section 179 p							8	
9 10	Tentative deduction Enter the sma Carryover of disallowed deduction	from line 5 of line 8.					• • •	10	
11	Business income limitation Enter							11	
12	Section 179 expense deduction A		•		•		•	12	
13	Carryover of disallowed deduction						<del></del>	<u> </u>	
$\overline{}$	e: Don't use Part II or Part III below				<u> </u>			-	L
	rt    Special Depreciation				on't include	listed proper	ty Se	e inst	ructions)
14	Special depreciation allowance	for qualified propert	y (other tha	n listed	property) pi	aced in servi	ce ce		
	during the tax year. See instructions	s						14	
15	Property subject to section 168(f)(	1) election						15	
16	Other depreciation (including ACRS	3) <u> ,</u>	<u>.</u>	<u> </u>	<u> </u>			16	
Pa	rt III MACRS Depreciation					·			·
	<u>.</u>			tion A					
17	MACRS deductions for assets place							17	
18	If you are electing to group any	•	•			- 1	al		
	asset accounts, check here								
	Section B - Asset	(b) Month and year	(c) Basis for			General Dep	reciat	ion Sy	/stem
	(a) Classification of property	placed in	(business/inv	estment use	(d) Recovery period	(e) Convention	(f) Me	ethod	(g) Depreciation deduction
19a	3-year property	service	only - see in	31,233	3	НҮ	200	DB	77,070
ь	5-year property	<del></del>	<del></del>				1		,
	7-year property		3:	34,463	7	HY	200	DB	47,795
$\overline{}$	10-year property	<del></del>							
е	15-year property							_	
_	20-year property								
9	25-year property				25 yrs		S	/L	
h	Residential rental				27 5 yrs	MM	S	/L	
	property				27 5 yrs	MM	S	/L	
- 1	Nonresidential real	10-2019	3,7	73,857	39 yrs	MM	S		68,646
	property					MM	S		
		Placed in Service D	uring 2019	Tax Year	Using the A	Alternative De			System
	Class life				4.0		S/		
	12-year				12 yrs		Si		
	30-year				30 yrs	MM	S/		<del></del>
	40-year	otions.)			40 yrs	MM	S	L	
-	rt IV Summary (See instruc	<del> </del>						24	
	Listed property Enter amount from			nd 20 :- :		and line 24. F	nter	21	
	Total Add amounts from line 12							22	193,511
	here and on the appropriate lines of For assets shown above and pla	-					• • • •		120,022
	portion of the basis attributable to	_		-	1				

Form	4562 (	2019)														Page 2
Pa	rt V		operty (Include ent, recreation, c			certai	n oth	her ve	hicles	s, certa	in air	craft,	and	prope	ty us	ed for
		24b, column	ny vehicle for wh s (a) through (c) o	f Section A	all of	Section	B, and	Section	Cıfa	pplicable						ıly 24a,
		Section A -	Depreciation and	Other Info	rmatic	n (Caut	ion: Se	e the in	struct	ions for l	mits for	passe	nger au	itomobil	es)	
<u>24a</u>	Do you	u have evidenc	e to support the bus	siness/investr	nent use	claimed	2 \	Yes	No	24b If "	Yes," is t	he evide	nce writt	ten?	Yes	No
-		(a) property (list cles first)	(b)  Date placed in service	(c) Business/ investment u percentage	se Cost	(d) or other b		(e) asis for depr ousiness/invi use only	estment	(f) Recovery period	Met	g) hod/ ention	Depre	(h) eciation uction	Elected s	(i) section 179 ost
25			on allowance for ed more than 50%								•	25				
26			e than 50% in a q				56 366	ilistruc	lions		<del></del>	.   25	<u></u>		<u> </u>	
	Поре	ity used inon	e man 50 /6 m a q	Tallifed busi		<del></del>	<del></del>			т	<del></del>		Τ			<u>-</u>
				<del> </del>	%					<u> </u>	<u> </u>		<b>-</b>			
				<del> </del>	%					ļ	<u> </u>		├		ļ	
~~		-t		<u> </u>	%						L		l		L	
27	Prope	erty used 50%	or less in a qualif	ried busines:			<del></del>		_	1	Τ=					
				ļ	%		—⊢				S/L -				ĺ	
					%		_				S/L -					
					%					<u> </u>	S/L -				1	
			lumn (h), lines 25												<u></u>	
29	Add a	mounts in col	lumn (ı), line 26 E	Inter here a	nd on	line 7, p	age 1.		<u> </u>	<u></u>	<u> </u>	<u></u>	<del></del>	. 29		
				Section	on B -	Inform	ation	on Use	of Ve	ehicles						
			r vehicles used by												rovided	vehicles
to yo	ur emp	oloyees, first ans	swer the questions ii	n Section C to	see if	you meel	t an exc	eption to	comp	leting this	section f	or those	vehicle	s		
			· -			a)		(b)		(c)		d)		e)		f)
30	Total I	husiness/inve	stment miles driv	en durina	Veh	ricle 1	Vel	hıcle 2	v	ehicle 3	Vehi	cle 4	Veh	ıcle 5	Vehi	icle 6
			ude commuting m				]		J				]		ļ	
	-		iles driven during		-							-				
	Total	•	ersonal (nonco	•								-				
		•		<b>.</b>												
			n during the y				1		†				<del></del>		<del></del>	
			······································			0		0		0		0		0		0
		•	available for		Yes	No	Yes	No	Yes	<u>_</u>	Yes	No	Yes	No	Yes	No
			hours?					+			100			1,,,,		
			used primarily by			<del>                                     </del>	-	†	-		<del> </del>					
			elated person? e available for			<u> </u>	<del>                                     </del>	+	$\vdash$		<del>                                     </del>		<u> </u>			
	user.	· · · · · · · · · · · · · · · · · · ·		· · · · · · · ·		\A/In-	D===			<u> </u>	less The	-i- F		L	<u> </u>	L.—
			ction C - Question								-					
			s to determine if			eption t	o com	pleting	Section	on B for	venicles	susea	by em	ployees	wno a	rent
			r related persons												V	No
			a written policy s											ıg, by	Yes	No
^	your e	mployees?														
			written policy		-		-						-			
			e instructions for					ers, airec	tors,	or 1% or i	more ov	vners			<u> </u>	
			of vehicles by em						• • •							
			ore than five ve													
			and retain the info						٠.,							
			quirements conce													
_			er to 37, 38, 39, 4	10, or 41 is	"Yes," (	ion't co	mpiete	Section	Bioi	the cove	rea ven	icies				
Par	t VI	<u>Amortizati</u>	on													
		(2)		(b)			(c)	١		(d)		(e) Amortiz			(f)	
		(a) Description of	costs	Date amort		Am		e amount	1	Code se	ction	perior		Amortiza	tion for th	ıs year
		<u>_</u>		begins		<u> </u>						percen	tage			
42	Amort	ization of cos	ts that begins dur	ing your 20	19 tax	year (se	e instr	uctions)								
									_							
			ts that began befo									<i></i> ,	43			
			s in column (f) Se							<u></u>	<u></u>		44			
														Fo	m 4562	2 (2019)

JSA

# Credit for Federal Tax Paid on Fuels

OMB No 1545-0162

Internal Revenue Service (99)

▶ Go to www.irs.gov/Form4136 for instructions and the latest information.

Attachment Sequence No 23

Name	e (as shown on your income tax return)			Taxpayer identi	fication number	
LI	BERTY UNIVERSITY, INC.			54-09467	34	
	Caution: Claimant has the name and address of claims on lines 1c and 2b (type of use For claims on lines 1c and 2b (type of credit card issuer	e 13 or 14), 3d,	4c, and 5, cla	aimant has not wai	ved the right to make t	he claim
1	Nontaxable Use of Gasoline			Note:	CRN is credit reference	number
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use		\$ 183	<u> </u>	<del> </del>	
ь	Use on a farm for farming purposes		183		>	362
С	Other nontaxable use (see Caution above line 1)		183		\$	1.
d	Exported		184			411
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$ 15		\$	354
ь	Other nontaxable use (see Caution above line 1)		193			324
С	Exported		194			412
d	LUST tax on aviation fuels used in foreign trade		001			433
	Claimant certifies that the diesel fuel did not contain view Exception. If any of the diesel fuel included in this claim			ye, attach an explanat	on and check here	. ▶ 🗌
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use	13	\$ 243	91185		
b	Use on a farm for farming purposes		243		\$ 22,158	360_
С	Use in trains		243			353
đ	Use in certain intercity and local buses (see Caution					
	above line 1)		17			350
е	Exported		244			413
4	Nontaxable Use of Undyed Kerosene (Other Th	an Kerosene Us	ed in Aviation	)		
	Claimant certifies that the kerosene did not contain vis Exception. If any of the kerosene included in this claim	able evidence of dye	evidence of dye	e, attach an explanation	on and check here	. ▶□
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use taxed at \$ 244		\$ 243			
ь	Use on a farm for farming purposes	·	243		\$	346
С	Use in certain intercity and local buses (see Caution					
	above line 1)		17			347
٦	Exported		244			414

043 218

For Paperwork Reduction Act Notice, see the separate instructions.

e Nontaxable use taxed at \$ 044

f Nontaxable use taxed at \$ 219

Form 4136 (2019)

377

369

5	Kerosene	<b>Used in Aviation</b>	(see Caution above I	ine 1)	į
---	----------	-------------------------	----------------------	--------	---

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 244	-	\$ 200		\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 219		175			355
С	Nontaxable use (other than use by state or local government) taxed at \$ 244		243			346
d	Nontaxable use (other than use by state or local government) taxed at \$ 219		218			369
е	LUST tax on aviation fuels used in foreign trade		001			433

6	Sales by	Registered	Ultımate	Vendors	of	Undyed	Diesel	Fuel	
---	----------	------------	----------	---------	----	--------	--------	------	--

Reg	istrati	ion No.	▶
-----	---------	---------	---

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye

	Exception. If any of the diesel fuel included in this claim d	esel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here				
		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
a	Use by a state or local government	\$ 243		\$	360	
b	Use in certain intercity and local buses	17			350	

# 7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Rea	istr	ation	No.	•

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim	did contain visible evidence of dye	e, attach an explanation	and check here	<u> </u>
	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Use by a state or local government	\$ 243			
Sales from a blocked pump	243	—— f	l <sub>s</sub>	346

# 8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

c Use in certain intercity and local buses

#### Registration No. >

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed at \$ 219	-	\$ 175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$ 244	-	200			417
C	Nonexempt use in noncommercial aviation		025			418
d	Other nontaxable uses taxed at \$ 244		243			346
е	Other nontaxable uses taxed at \$ 219		218			369
f	LUST tax on aviation fuels used in foreign trade		001			433

Form 4136 (2019)

#### Registration No. ▶ Reserved for future use (b) Rate (c) Gallons (d) Amount of credit (e) CRN of alcohol Reserved for future use b Reserved for future use

#### Biodiesel or Renewable Diesel Mixture Credit

#### Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel) The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 10. See the instructions for line 10 for information about renewable diesel used in aviation

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
а	Biodiesel (other than agri-biodiesel) mixtures	\$ 1 00		\$	388
b	Agri-biodiesel mixtures	1 00			390
С	Renewable diesel mixtures	1 00			307

#### Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5) See instructions

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
а	Liquefied petroleum gas (LPG) (see instructions)		\$ 183		\$	419
b	"P Series" fuels		183			420
С	Compressed natural gas (CNG) (see instructions)		183			421
d	Liquefied hydrogen		183			422
е	Fischer-Tropsch process liquid fuel from coal					
	(including peat)		243			423
f	Liquid fuel derived from biomass		243			424
g	Liquefied natural gas (LNG) (see instructions)		243			425
h	Liquefied gas derived from biomass		183			435

#### **Alternative Fuel Credit** 12

#### Registration No. ▶

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
а	Liquefied petroleum gas (LPG) (see instructions)	\$ 50		\$	426
b	"P Series" fuels	50			427
С	Compressed natural gas (CNG) (see instructions)	50			428
d	Liquefied hydrogen	50			429
е	Fischer-Tropsch process liquid fuel from coal (including peat)	50			430
f	Liquid fuel derived from biomass	50			431
g	Liquefied natural gas (LNG) (see instructions)	50			432
h	Liquefied gas derived from biomass	50			436
i	Compressed gas derived from biomass	50			437

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13	Registered Credit Card Issuers		Re	gistration No	o. <b>▶</b>		
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Diesel fuel sold for the exclusive use of a state or local government		\$ 243		\$	360	
b	Kerosene sold for the exclusive use of a state or local government		243			346	
С	Kerosene for use in aviation sold for the exclusive use of a state or government taxed at \$ 219	local	218			369	
14	Nontaxable Use of a Diesel-Water Fuel Emulsion						
	Caution: There is a reduced credit rate for use in certain in	tercity and loca	l buses (typ	e of use 5) S	ee instructions		
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Nontaxable use		\$ 197		\$	309	
b	Exported		198			306	
15	Diesel-Water Fuel Emulsion Blending Registration No. ▶						
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
	Blender credit		\$ 046		\$	310	
16	Exported Dyed Fuels and Exported Gasoline Blendstocks						
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed	at \$ 001	\$ 001		\$	415	
b	Exported dyed kerosene		001			416	
17	Total income tax credit claimed. Add lines 1 through 16, colu 3 (Form 1040 or 1040-SR), line 12, Form 1120, Schedule J, lir 1041, Schedule G, line 16b, or the proper line of other returns	ne 20b, Form 11:	20-S, line 23	Bc, Form	\$ 22,15	8	