orm 990-T	Exempt Organization (and proxy ta					rn	OMB No 1545-0047
	For calendar year 2019 or other tax year beginning					20 <u>2 0</u> .	2019
epartment of the Treasury	► Go to www.irs.gov/Form99	0T for i	nstructions an	d the latest	information.	[-	Cana to Bublis Inspection for
temal Revenue Service	Do not enter SSN numbers on this form						Open to Public Inspection for 501(c)(3) Organizations Only
Check box if address changed	Name of organization (Check	box if na	me changed and s	see instruction	is)		oyer identification number oyees' trust, see instructions)
Exempt under section	LIBERTY UNIVERSITY	INC	!	_			
X 501(C Q 3)	Print Number, street, and room or suite no	If a P O	box, see instruct	lons.		54-09	946734
408(e) 220(e)	Type						ated business activity code structions)
408A530(a)	1971 UNIVERSITY BLV	љ .				(388 KI	stacions)
529(a)	City or town, state or province, coun	try, and 2	ZIP or foreign post	al code			
Book value of all assets at end of year	LYNCHBURG, VA 24515	<u> </u>				52	
	F Group exemption number (See instruc						
	G Check organization type ► X 50			501(0) trust	<u>401(a)</u>	trust Other trust
	the organization's unrelated trades or busin	esses	▶ 10		Describe	the only	(or first) unrelated
trade or business her	e INVESTMENT ACTIVITY			If only one,	complete Parts I	-V If more	e than one, describe the
first in the blank spa	ce at the end of the previous sentence, co	omplete	Parts I and II, o	complete a S	chedule M for eac	ch addition	nal
	en complete Parts III-V						
During the tax year,	was the corporation a subsidiary in an affi	iliated g	roup or a parent	-subsidiary	controlled group?		▶ Yes X No
	ame and identifying number of the parent of						
	of DR. ROBERT RITZ			Telephor	e number 🕨 43	4-592-	4800
art Unrelated	Trade or Business Income		(A) Inc	ome	(B) Expen	ses	(C) Net
a Gross receipts or	sales						
b Less returns and allows	nces c Balance	<u>1c</u>			`		
Cost of goods sol	d (Schedule A, line 7)	2					
	tract line 2 from line 1c				<u>, 100 - 170</u>		
a Capital gain net ii	ncome (attach Schedule D)	4a	<u> </u>		**	Market Street	
b Net gain (loss) (Fo	rm 4797, Part II, line 17) (attach Form 4797)	4b					
c Capital loss dedu	ction for trusts	4c					
Income (loss) from a p	artnership or an S corporation (attach statement)	5	18	0,548.	ATCH: 1	•	180,545
Rent income (Sch	edule C)	6					
Unrelated debt-fir	nanced income (Schedule E)	7					
Interest, annuities, roya	ittes, and rents from a controlled organization (Schedule F	-) <u>8</u>					
investment income of a	section 501(c)(7), (8), or (17) organization (Schedule S	9_					
Exploited exempt	activity income (Schedule I)	10					
Advertising incom	e (Schedule J)	11					
Other Income (Se	e instructions, attach schedule)	12					
	nes 3 through 12			0,545.			180,545
art II Deduction connected	ns Not Taken Elsewhere (See inside with the unrelated business incompositions, directors, and trustees (Schedule Kissenance) RECEIVED IN COPPES Chedule) (see inside ons) chedule) (see inside ons) chedule) (see inside ons)	tructio ne)	ons for limita	tions on c	leductions.) ([Deductio	ons must be directly
Compensation of	officers, directors, and trustees (Schedule K	·)				. 14	
Salaries and wage	s /					. 15	
Repairs and main	enance - SEIVER IN COMMES					. 16	
Bad debts	/. RECENTER OSC - 02					. 17	
Interest (attach se	hedule) (see institutions)					. 18	
Taxes and license	: _{n skt} 1 · Δ 2021		,			. 19	
Depreciation (atta	ch Form 4562)		[20		\``	
Less depregration	claimed on Schedule A and elsewbergerdn r	eturn	L	21a		21b	
							ļ
Depletion	eferred compensation plans						
Contributions to c							
Employee benefit	programs						
Employee benefit Excess exempt ex	penses (Schedule I)						S .
Employee benefit Excess exempt ex Excess readership	penses (Schedule I)						201 007
Employee benefit Excess exempt ex Excess readership Other deductions	costs (Schedule I)				ATCH. 2.	. 27	
Employee benefit Excess exempt ex Excess readership other deductions Total deductions	costs (Schedule I)				ATCH.2.	. 27 . 28	201,067
Employee benefit Excess exempt ex Excess readership other deductions Total deductions. Unrelated busine	costs (Schedule I)	loss	deduction Sub	tract line	ATCH. 2.	. 27 . 28 3 29	201,067
Employee benefit Excess exempt ex Excess readership Other deductions Total deductions. Unrelated busine Deduction for net	costs (Schedule I)	loss on o	deduction Sub		ATCH 2	. 27 . 28 3 29 . 30	201,067 201,067 -20,522 -20,522

Farm 9	90-7 (2019) LIBERTY UNIVERSITY, INC	54-09	946734	Page 2
Part	₩ //Total Unrelated Business Taxable Income			
2	tal of unrelated business taxable income computed from all unrelated trades or businesses (see			
•	nstructions)	32	1,12	4,078.
	Amounts paid for disallowed fringes	33		
	Charitable contributions (see instructions for limitation rules) ATCH. 3	34	11	2,408.
	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line	H		
	34 from the sum of lines 32 and 33	35	1,01	1,670.
	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see			
	instructions)	36		
	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	1,01	1,670.
	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38		1,000.
	Unrelated business taxable income. Subtract line 38 from line 37 If line 38 is greater than line 37,	1		
	enter the smaller of zero or line 37	39	1,01	0,670.
	Ⅳ \ Tax Computation	1		
	Organizations Taxable as Corporations. Multiply line 39 by 21% (0 21)	40	21	2,241.
•	Trusts Taxable at Trust Rates. See instructions for tax computation income tax on	4		
	the amount on line 39 from Tax rate schedule or Schedule D (Form 1041)			
	Proxy tax. See instructions	42		
	Alternative minimum tax (trusts only).	43		
	Tax on Noncompliant Facility Income. See Instructions	44		
	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	21	2,241.
ì	V \ Tax and Payments	12.5		•
7	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) 46a			_
	Other credits (see instructions)	1 1		
	General business credit Attach Form 3800 (see instructions)	1		
	Credit for prior year minimum tax (attach Form 8801 or 8827)	1 1		
	Total credits. Add lines 46a through 46d	46e		
	Subtract line 46e from line 45	47	21	2,241.
(Other taxes Check if from Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule),	48		
	Total tax. Add lines 47 and 48 (see instructions)	49	21	2,241.
	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, columnt (k), line 3. 🖊	50		
	Payments A 2018 overpayment credited to 2019			
:	2019 estimated tax payments	1		
	Tax deposited with Form 8868			
	Foreign organizations Tax paid or withheld at source (see instructions)	1 1		
ı	Backup withholding (see instructions)	1 1		
(Credit for small employer health insurance premiums (attach Form 8941) 51f			
, (Other credits, adjustments, and payments Form 2439			
	X Form 4136 22,158. Other Total 22,158.	,		
•	Total payments. Add lines 51a through 51g	52	32	5,288.
ı	Estimated tax penalty (see instructions) Check if Form 2220 is attached	53		
	Fax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54		
	Overpayment, if line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid $\dots \dots$	55	11	3,047.
1	Enter the amount of line 55 you want	56		
	VI Statements Regarding Certain Activities and Other Information (see instructions	s)		
1	At any time during the 2019 calendar year, did the organization have an interest in or a signature or	other a	uthority Y	es No
	over a 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		I	
ł	nere ►		L	х
[During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a forei	gn trust?	[Х
	f "Yes," see instructions for other forms the organization may have to file			-
	Enter the amount of tax-exempt interest recessed or accrued during the tax year 🕨 \$			
	Under penalties of perjury indeclare there examined this return, including accompanying schedules and statements, and to the birue, correct, and complain declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge	est of my i	nowledge and	belief, it is
ın		v the IPS	discuss th	ls return
re	5/17/204 CFO with	h the pr	eparer show	n below
	Signature of officer Date Title (see	Instructions	7X Yes	No
	Print/Type preparer's name Preparer's signature Date Check		PTIN	
id	SANDRA L FEINSMITH JONGUL JUMANT 05/17/2021 Self-e	mployed	P01064	
٠.			3-53815	
= (Firm's address ▶ 1100 PEACHTREE STREET, SUITE 700, ATLANTA, GA 30309-451 Phone	no 404	-688-68	
000			Form 930	
SA 1 1 000			Form 930	

Form 990-T (2019)						· <u>- · · · · · · · · · · · · · · · · · ·</u>				Page 3
Schedule A - Cost of G	oods Sold. E	nter metho	d of inventor	ry valuation	>			, 		
1 Inventory at beginning of y	rear . 1			6 Inventory	at end of yea	ar	6			
2 Purchases	2			7 Cost of	goods so	ld. Subtract line				
3 Cost of labor	3			6 from lir	ne 5 Enter	here and in Part				
4a Additional section 263A c	osts			I, line 2 .			7			
(attach schedule)	4a					section 263A (w	ith re	espect to	Yes	No
b Other costs (attach schedu						or acquired for				
5 Total. Add lines 1 through	4b . 5			to the orga	anization?			<u> </u>	N/	Α
Schedule C - Rent Income	(From Real	Property a	nd Person	al Property	Leased V	Vith Real Proper	ty)			
(see instructions)										
1. Description of property										
(1)										
(2)										
(3)	-									
(4)				•						
	2. Rent rece	eived or accru	ed							
for personal property is more than 10% but not per			age of rent for	ersonal property personal property ased on profit or	exceeds	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)			me	
(1)										
(2)										
(3)										
(4)					•					
Total		Total				(h) T-4-1 d- d4				
(c) Total income. Add totals of chere and on page 1, Part I, line 6						(b) Total deduction Enter here and on Part I, line 6, colum	page 1			
Schedule E - Unrelated D	ebt-Financed	Income (se	e instruction	ns)						
1. Description of de	ot-financed property			come from or debt-financed		Deductions directly con debt-finance	d prope	erty		
				perty		nt line depreciation ch schedule)	(1	b) Other dedu (attach scher		
(1)										
(2)										
(3)										
(4)			<u></u>							
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adj of or alloc debt-finance (attach sci	able to d property	4 di	olumn Ivided Ilumn 5		income reportable n 2 x column 6)		Allocable ded mn 6 x total o 3(a) and 3(of colum	
(1)				%						
(2)				%						
(3)				%						
(4)			<u> </u>	%						
						re and on page 1, le 7, column (A)		r here and o I, line 7, col		
Totals				▶[
Total dividends-received deduct	ions included in i	column 8		. <u> </u>	· · · · · · · ·	, . ▶		Form 9	90-T	(2019)

Schedule F - Interest, Ann	iulues, Royallie			ontrolled Or			Lations (s	ee instruct	ions)	
Name of controlled organization	2. Employer identification num	DC:		lated income instructions)		of speci	fied Include	of column 4 to ad in the contr ation's gross in	rolling	6. Deductions directly connected with income in column 5
(1)										
(2)				<u> </u>						
(3)										
(4)					1		1			
Nonexempt Controlled Organia			т			1 40	Doct of sales	O 4h I	T 44	Dadwatiana dinadi.
7. Taxable Income	8. Net unrelated (loss) (see instru-		I .	Total of specific		inc	Part of colunt luded in the inization's gre	controlling		. Deductions directly nected with income in column 10
(1)			<u> </u>						<u> </u>	
(2)		-								
(3)				-		ļ			ļ	
(4)							id columns 5	and 10		d columns 6 and 11
Totals	ncome of a Se			(9), or (17		Pa	er here and on the line 8, co	lumn (A)		er here and on page 1, t 1, line 8, column (B)
1 Description of income	2. Amount o	of income		3. Deduc directly con (attach sch	nected			Set-asides h schedule)		5 Total deductions and set-asides (col 3 plus col 4)
(1)										
(2)										· · · · · · · · · · · · · · · · · ·
(3) (4)									\rightarrow	
Totals	Enter here and Part I, line 9, c	column (A)					11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Enter here and on page 1 Part I, line 9, column (B)
Schedule I - Exploited Exe	mpt Activity in	icome, C	Jiner in	an Adverti	sing ir	come	(see instr	ructions)		
1. Description of exploited activity	2. Gross unrelated business income from trade or business	dire connec produc unre	penses ectly ited with ction of elated s income	4. Net incomfrom unrelated or business 2 minus column if a gain, column column if a gain, column 5 thro	ed tradé (column umn 3), impute	from is no	ross income activity that of unrelated ness income	6 Expe attributa colum	able to	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)				 						+
(2)			-			-		1		
(3)	<u> </u>			<u> </u>				1		1
(4)			-	†				 		1
Totals , ▶	Enter here and on page 1, Part I, line 10, col (A)	page 1 line 10,	re and on , Part I, col (B)			T. D.	1000 T			Enter here and on page 1, Part II, line 25
Schedule J-Advertising In			0- "	J-4 1 =						
Part I Income From Peri	iodicals Report	ted on a	Consoli	dated Bas	is			1		
1. Name of periodical	2. Gross advertising Income		irect ing costs	4. Adverti gain or (loss 2 minus co a gain, con cols 5 thros	s) (col 1 3), if npute		Circulation ncome	6. Reade cost		7 Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)					, , , , ,					3-1-2
(2)				·	ر ميوا _{ر -} "					to the same of the little.
(3)					1.12.20					With the William I.
(4)								ļ		N 24 15 4 1 1
Totals (carry to Part II, line (5))										- 006 7
										Form 990-T (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)						<u> </u>
(4)						
Totals from Part I ▶			-	Market St.	2. 24	
	Enter here and on page 1, Part I, Ine 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 26
rotals, 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)		%	
1)		%	
otal. Enter here and on page 1, Part II, line 14			

Form 990-T (2019)

Credit for Federal Tax Paid on Fuels

OMB No 1545-0162

2019 Attachment Sequence No 23

Department of the Treasury Internal Revenue Service (99) ▶ Go to www.irs.gov/Form4136 for instructions and the latest information

Name (as snov	yn on your income tax n	etum)
LIBERTY	UNIVERSITY.	INC.

Taxpayer Identification number

54-0946734

Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For

	Caution: Claimant has the name and address o claims on lines 1c and 2b (type of use For claims on lines 1c and 2b (type of credit card issuer.	13 or 14), 3d,	4c, and 5, c	laimant has not waive	ed the right to make the	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	7		1
ь	Use on a farm for farming purposes		183	\		362
С	Other nontaxable use (see Caution above line 1)		183	<i></i>	ls	
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
b	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
<u> </u>	Nontaxable Use of Undyed Diesel Fuel Claimant certifies that the diesel fuel did not contain vis Exception. If any of the diesel fuel included in this claim			dye, attach an explanatio	n 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
d	Use in certain intercity and local buses (see Caution	`				
	above line 1)		17			350
<u>e</u>	Exported		244			413
4	Nontaxable Use of Undyed Kerosene (Other Tha	n Kerosene Us	ed in Aviatio	n)		
	Claimant certifies that the kerosene did not contain visit Exception. If any of the kerosene included in this claim d			ve, attach an explanation	and check here	▶ □
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use taxed at \$ 244		\$ 243	1		
þ	Use on a farm for farming purposes	1	243		\$	346
c b	Use on a farm for farming purposes Use in certain intercity and local buses (see Caution		243	<u> </u>	\$	346
			243 17		\$	346
	Use in certain intercity and local buses (see Caution				\$	

For Paperwork Reduction Act Notice, see the separate instructions.

f Nontaxable use taxed at \$ 219

Form 4136 (2019)

369

5	Kerosene	Used in	Aviation	(see Caution	above line	1)	,
---	----------	---------	----------	--------------	------------	----	---

		(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
C	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 Ultimate Vendors of Undyed Diesel Fuel

Rec			

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 did	contain visible evidence of o	dye, attach an explanation	on and check here	<u>▶ </u>
		(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)

Registration 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					
		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Use by a state or local government	\$ 243				
b	Sales from a blocked pump	243	<i></i>	\$	346	
С	Use in certain intercity and local buses	.17			347	

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

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
С	Nonexempt use in noncommercial aviation	1 11362	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	- 1 to 1	001			433

Form 4136 (2019)

9 Reserved for future use (b) Rate (c) Gallons of alcohol Reserved for future use b Reserved for future use

10 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 blodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$ 1 00		\$	388
b	Agrı-biodiesel mixtures	1 00			390
C	Renewable diesel mixtures	1 00			307

11 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

12 Alternative Fuel Credit

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
í	Compressed gas derived from biomass	.50			437

Form 4136 (2019)

13	Registered Credit Card Issuers		Re	gistration No	o. ▶	
			(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		Re	gistration No	o, ▶	
			(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		1	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	c, Form	\$ 22,15	8

SCHEDULE M (Form 990-T) .

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

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

► Go to www.lrs.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).

Name of the organization	
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LIBERTY UNIVERSITY, INC

54-0946734

Employer identification number

06/30 ,20 20

	Unrelated Business Activity Code (see instructions) ► Describe the unrelated trade or business ► PASSIV		OME	ACTIVITIES WITH	CONTROLLED C	RGAI	NIZATIONS
Pa	t1 Unrelated Trade or Business Income			(A) Income	(B) Expenses		(C) Net
1a	Gross receipts or sales				-		
ь		Balance 🕨	1c				<u>-</u>
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		o . 1		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4	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 control						
	organization (Schedule F) AT	CH. 4.	8	11,405.			11,405.
9	Investment income of a section 501(c)(7), (9), or (17)						
	organization (Schedule G)		9				<u></u>
10	Exploited exempt activity income (Schedule I)		10				
11	Advertising income (Schedule J)		11				
12	Other income (See instructions, attach schedule)		12		92 2 S	2	
13	Total. Combine lines 3 through 12		13	11,405.	,		11,405.
Pa	connected with the unrelated business inc	ome)					pe directly
15	Compensation of officers, directors, and trustees (Schools and washes)						
16	Salaries and wages						
17	Repairs and maintenance						
18	Interest (attach schedule) (see instructions)					18	
19	Taxes and licenses					19	
20	Depreciation (attach Form 4562)					7/2	
21	Less depreciation claimed on Schedule A and elsewh					21ь	
22	Depletion						
23	Contributions to deferred compensation plans					23	

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

24

25

26

27

28

25

26

27

28

29

30

31

11,405.

11,405.

Unrelated business taxable income Subtract line 30 from line 29

Excess readership costs (Schedule J)......

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

SCHEDULE M (Form 990-T).

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 $\frac{20}{}$

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

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Name of the organization

LIBERTY UNIVERSITY, INC

Unrelated Business Activity Code (see instructions) ▶ 72

Other income (See instructions, attach schedule)

Total. Combine lines 3 through 12.

Employer Identification number

54-0946734

Describe the unrelated trade or business ► HOTEL Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Net 2,837,026. 1a Gross receipts or sales 2,837,026 b Less returns and allowances 1c 2 2 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 4c 5 Income (loss) from a partnership or an S corporation (attach 6 Unrelated debt-financed income (Schedule E). 7 8 Interest, annuities, royalties, and rents from a controlled 8 Investment income of a section 501(c)(7), (9), or (17) 10 Exploited exempt activity income (Schedule I) 10 11 11

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

12

13

2,837,026.

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages		604,826.
16	Repairs and maintenance		32,461.
17	Bad debts		3,249.
18	Interest (attach schedule) (see instructions)		
19	Taxes and licenses		279,239.
20	Depreciation (attach Form 4562)	7,	
21	Less depreciation claimed on Schedule A and elsewhere on return 21a	21b	559,737.
22	Depletion	22	
23	Contributions to deferred compensation plans	$\overline{}$	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)		
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	ì, t * ,.	
	instructions)	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	351,961.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

2,837,026.

13

SCHEDULE M (Form 990-T) -

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 $_{-}$ 06/30 .20 20

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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

Pai	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses		(C) Net
1a	Gross receipts or sales 147,424.			4	٠.	
b	Less returns and allowances c Balance	10	147,424.		` .	
2	Cost of goods sold (Schedule A, line 7)	2				S. 4 S. 12 11 11 11 11 11 11 11 11 11 11 11 11
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		•		
Ç	Capital loss deduction for trusts	4c		1 7		
5	Income (loss) from a partnership or an S corporation (attach			· ,	1	
	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				
0	Exploited exempt activity income (Schedule I)	10				
1	Advertising income (Schedule J)	11				
2	Other income (See instructions; attach schedule)	12		٠		
3	Total Combine lines 3 through 12	13	147,424.			147,424
²a:	Till Deductions Not Taken Elsewhere (See Instruction connected with the unrelated business income)		mitations on deduction	ns.) (Deductions n	nust b	e directly
4	Compensation of officers, directors, and trustees (Schedule K)				14	
5	Salaries and wages				15	10,788
•	Colonios dila mages , , , , , , , , , , , , , , , , , , ,				 '' 	,

14	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	19	
20	Depreciation (attach Form 4562)	, ,	
21	Less depreciation claimed on Schedule A and elsewhere on return 21a	21b	11,475.
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	9,572.
28	Total deductions. Add lines 14 through 27	28	31,835.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	115,589.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see	1-16	
	instructions)	30	
31	Unrelated business taxable income Subtract line 30 from line 29		115,589.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2019

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SCHEDULE M (Form 990-T)

41 ...

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 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). Employer identification number

Name of the organization LIBERTY UNIVERSITY, INC 54-0946734

Unrelated Business Activity Code (see instructions) ▶ 53 Describe the unrelated trade or business ▶ RENTAL & LEASING SERVICES

Par	II Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales				4
b	Less returns and allowances c Balance ▶	1c			· · · · · · · · · · · · · · · · · · ·
2	Cost of goods sold (Schedule A, line 7)	2		# 2741 THE REST	a to the target
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		1	
С	Capital loss deduction for trusts	4c		,	
5	Income (loss) from a partnership or an S corporation (attach			1-	
	statement)	5		·	
6	Rent income (Schedule C) ATCH 16.	6	123,392.		123,392.
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) ATCH, 7.	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)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	69,076.
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)	5 .	
21	Less depreciation claimed on Schedule A and elsewhere on return 21a	21b	205,636.
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	47,145.
28	Total deductions. Add lines 14 through 27	28	321,857.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13	29	
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see		
	anstructions),	30	
31	Unrelated business taxable income Subtract line 30 from line 29		

For Paperwork Reduction Act Notice, see Instructions.

SCHEDULE M (Form 990-T) ·

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

OMB No 1545-0047

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

► 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).

	9411-2-11-11	
LIBERTY	UNIVERSITY.	INC

Employer identification number 54-0946734

Unrelated Business Activity Code (see instructions) ▶ 51

Describe the unrelated trade or business ▶ BROADCASTING

a	t I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 12, 298.	\Box			. 52
b	Less returns and allowances C Balance	1c	12,298.	r v (j	-
2	Cost of goods sold (Schedule A, line 7)	2		- 1,2 + 1,2 - 1,2	
3	Gross profit Subtract line 2 from line 1c	3	12,298.		12,298
4 a	Capital gain net income (attach Schedule D)	\vdash			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797).				
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			
3	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			
)	Exploited exempt activity income (Schedule I)	10			
1	Advertising income (Schedule J)	$\overline{}$			
2	Other income (See instructions, attach schedule)	12		And the state of t	
3	Total. Combine lines 3 through 12	$\overline{}$	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	15	7,302.
16	Repairs and maintenance		
17	Bad debts	i .	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)	1/24	
21		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	7 3	
	instructions)	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	-9,880.

For Paperwork Reduction Act Notice, see Instructions.

SCHEDULE M (Form 990-T)

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 $\frac{06}{}$

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Name of the organization

LIBERTY UNIVERSITY, INC

Other income (See instructions, attach schedule)

Total. Combine lines 3 through 12.....

Employer identification number

54-0946734

, 20 20

Unrelated Business Activity Code (see instructions) ▶ 48 Describe the unrelated trade or business ► TRANSPORTATION AND WAREHOUSING Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Net 1a Gross receipts or sales 303,658 b Less returns and allowances 2 Cost of goods sold (Schedule A, line 7)...... 2 303,658. 3 303,658 1 Gross profit Subtract line 2 from line 1c 4a Capital gain net income (attach Schedule D) 4a b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797). . 4c Income (loss) from a partnership or an S corporation (attach 1.12 6 6 7 Unrelated debt-financed income (Schedule E). 7 Interest, annuities, royalties, and rents from a controlled 8 Investment income of a section 501(c)(7), (9), or (17) 10 10 Exploited exempt activity income (Schedule I) 11 11 Advertising income (Schedule J)

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

12

303,658

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	
16	Repairs and maintenance		144,559.
17	Bad debts		
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses		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)	27	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	, <u>*</u>	
	instructions), ,	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	-1,323,359.

For Paperwork Reduction Act Notice, see Instructions.

Schedule M (Form 990-T) 2019

303,658.

12

SCHEDULE M (Form 990-T) -

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 $\frac{20}{2}$

, 20 <u>20</u> .

Employer identification number

54-0946734

Name of the organization

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501(c)(3) Organizations Only

LIBERTY UNIVERSITY, INC

Unrelated Business Activity Code (see instructions) ▶ 71

Describe the unrelated trade or business > ZOOS AND BOTANICAL GARDENS

Pai	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.	. 111	, , , , , , , , , , , , , , , , , , , ,
2	Cost of goods sold (Schedule A, line 7) ATCH. 11	2	85,279.	State to the second	4 5 5 5 5 5
3	Gross profit Subtract line 2 from line 1c		1,522,242.	,	1,522,242.
4a	Capital gain net income (attach Schedule D)	4a		· 2 / 1	
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4Ь		-	
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	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	15	597,286.
16	Repairs and maintenance	16	21,817.
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	55,140.
20	Depreciation (attach Form 4562)	ν,	
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	1,3	
	instructions),	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	-124,600.
			hadula 88 (Corm 900 T) 2019

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SCHEDULE M (Form 990-T)

5)

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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Name of the organization

LIBERTY UNIVERSITY, INC

Employer Identification number

54-0946734

Unrelated Business Activity Code (see instructions) ▶ 81

Describe the unrelated trade or business ▶ PARKING LOTS & GARAGES

Part I Unrelated Trade or Business Income			(A) Income	(B) Expenses	(C) Net	
1 a	Gross receipts or sales				•1 / • , /	., .,
b	Less returns and allowances C	Balance -	1c		· -	
2	Cost of goods sold (Schedule A, line 7)	[2		٠ - · · · · · · · · · · · · · · · · · ·	er Life e r
3	Gross profit Subtract line 2 from line 1c	[3		1.4	
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	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)	[8			
9	Investment income of a section 501(c)(7), (9), or (17	r) [
	organization (Schedule G)	<u>.</u> L	9			
10	Exploited exempt activity income (Schedule I)	[10			
11	Advertising income (Schedule J)	[11			
12	Other income (See instructions, attach schedule) AT	Сн. 13 [12	-672,458.	7.1.5	-672,458.
13	Total. Combine lines 3 through 12		13	-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		
20	Depreciation (attach Form 4562)	7	
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	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	1,553.
28	Total deductions. Add lines 14 through 27	28	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	31	-674,011.

For Paperwork Reduction Act Notice, see Instructions.

SCHEDULE M (Form 990-T) ·

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).

Name of the organization

LIBERTY UNIVERSITY, INC

Employer Identification number

54-0946734

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

Par	Unrelated Trade or Business Income		(A) Income	(B) Exp	enses	(C) Net
1 a	Gross receipts or sales					1 . 1
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			<u> </u>	
5	Income (loss) from a partnership or an S corporation (attach			1		
	statement) ATCH 15	5_	645,123.			645,123.
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_			1	
10	Exploited exempt activity income (Schedule I)	10				
11	Advertising income (Schedule J)	11				
12	Other income (See instructions, attach schedule)	12		145	70 - 30	
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		
18	Interest (attach schedule) (see instructions).		
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)	, 17g	
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	
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	31	645,123.

For Paperwork Reduction Act Notice, see Instructions.

4

ATTACHMENT 1

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

	50 551
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.
INCOME (LOSS) FROM PARINERSHIPS	

ATTACHMENT 2

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

INVESTMENT INCOME EXPENSES

201,067.

PART II - LINE 27 - OTHER DEDUCTIONS

201,067.

ATTACHMENT	3
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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 & COLUMN 11
RGANIZATION	10	PART OF COLUMN	(9) THAT	IS INCLUDED	IN THE	CONTROLLING	ORGANIZATION'S	GROSS INCOME	TOTAL OF COLUMN 5 & COLUMN 10
NONEXEMPT CONTROLLED ORGANIZATION				.6	TOTAL OF	SPECIFIED	PAYMENTS	MADE	11,405 Totals
NONEXEMP				00	NET	UNRELATED	INCOME	(LOSS)	465,337
						7.	TAXABLE	INCOME	485,337
	•	y	DEDUCTIONS	DIRECTLY	CONNECTED	WITH	INCOME IN	COLUMN (5)	
EXEMPT CONTROLLED ORGANIZATION	S	PART OF COLUMN	(4) THAT	IS INCLUDED	IN THE	CONTROLLING	ORGANIZATION'S	GROSS INCOME	
T CONTROLLED				4	TOTAL OF	SPECIFIED	PAYMENTS	MADE	
EXEMP						æ.	NET UNRELATED	INCOME (LOSS)	
					8	EMPLOYER	IDENTIFICATION	NUMBER	54-0755641
						1	NAME OF CONTROLLED	ORGANIZATION	FREEDOM AVIATION INC.

	ATTACHMENT 5
RM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	
JTILITIES	159,924.
GENERAL & ADMINISTRATIVE	345,363.
LEASE	7,564.
BANK FEES	75,542.
FFICE SUPPLIES	10,105.
DVERTISING & MARKETING	214,435.
RAVEL EXPENSE	4,745.
THER SUPPLIES	187,875.

LIBERTY UNIVERSITY, INC

	ATTACHMENT 6
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	
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.

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

. LIBERTY UNIVERSITY, INC

. . • • •

ISCELLANEOUS	765.
ANK FEES	1,716.
OVERTISING & MARKETING	310.
THER SUPPLIES	2,010.
DYALTIES	10,075.

IBBRIT GRITISHOTTI, TRO	ATTACHMENT 10
FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS	
UTILITIES GENERAL & ADMINISTRATIVE	21,770. 690,840.
PROFESSIONAL FEES INSURANCE	5,827. 19,197.
OFFICE SUPPLIES	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	imprisoning profitor room copie		
_ B	OTHER COSTS		
5	TOTAL. ADD LINES 1 THROUGH 4B 85,279.		
6 7	INVENTORY AT END OF YEAR	85,2	279.
8	DO THE RULES OF SECTION 263A (WITH RESPECT TO PROPERTY PRODUCED OR ACQUIRED FOR RESALE) APPLY TO THE ORGANIZATION?	YES	NO X

SIBERTY UNIVERSITY, INC	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.	TNIC

ATTACHMENT 13

SCHEDULE M - OTHER INCOME

OTHER INCOME

-672,458.

TOTAL

-672,458.

LIBERTY	UNIVERSITY.	INC

ATTACHMENT	14
	
1.	553.

FORM 990T - PART II LINE 27 TOTAL OTHER DEDUCTIONS

MISCELLANEOUS

PART II - LINE 27 - OTHER DEDUCTIONS

1,553.

5759RP 571L 5/14/2021 11:01:02 AM V 19-8.4F VERSION 2 W/O AFS

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 SCHEDULE M

1 DESCRIPTION OF PROPERTY

(1) FROM PERSONAL PROPERTY (IF THE PERCENTAGE OF RENT FOR PERSONAL 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) 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

TOTAL

42,276.

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)

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

LINE 6, COLUMN (B) 123,392. Form 4562

Depreciation and Amortization

(Including Information on Listed Property)

► Attach to your tax return.

OMB No 1545-0172

Department of the Treasury Internal Revenue Service (99) Attachment Sequence No 179 ► Go to www.irs.gov/Form4562 for instructions and the latest Information. Business or activity to which this form relates Identifying number Name(s) shown on return 54-0946734 LIBERTY UNIVERSITY, INC. **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 27,249 2 Total cost of section 179 property placed in service (see instructions)...... Threshold cost of section 179 property before reduction in limitation (see instructions) 2,550,000 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 married filing 1,020,000 6 (c) Elected cost (a) Description of property (b) Cost (business use only) Qualified Improvement Property 27,249 27,249 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 8 Tentative deduction Enter the smaller of line 5 or line 8 27,249 9 9 10 10 351,961 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 11 11 27,249 12 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 . 13 Note: Don't use Part II or Part III below for listed property. Instead, use Part V Part II 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 15 Other depreciation (including ACRS) Part III MACRS Depreciation (Don't include listed property. See instructions.) 532,488 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 (business/investment use only - see instructions) (e) Convention (f) Method (g) Depreciation deduction 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 25 yrs g 25-year property MM S/L 27 5 yrs h Residential rental 27 5 yrs MM S/L property 39 yrs MM S/L i Nonresidential real MM S/L property Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System S/L 20a Class life S/L b 12-year 12 yrs мм S/L 30 yrs c 30-year ММ 40 yrs S/L d 40-year

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

Part IV Summary (See instructions.)

. 2, 2 .

559,737

21

(a) to be placed whether the property list be placed by a large placed in service and united more than 50% in a qualified business use. See instructions 25 Property used more than 50% in a qualified business use. See instructions 27 Property used more than 50% in a qualified business use. See instructions 28 Property used more than 50% in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Property used 50% or less in a qualified business use. See instructions 29 Prope	P		perty (Include			certa	n oth	ner ve	hicles,	certa	ain ai	rcraft,	and	prope	rty us	ed fo
249. Columns (a) through (c) of Section A, all of Section B, and Section C if applicable Section A. Depreciation and Other Information (Caution See the Instructions for limits for passenger automobiles.) 249. Do you have evidence to support the business/inventures claimed? 1						n the s	tandar	d milaa	ae rate	or do	ductina	lassa	evnenc	e comi	olete o	nlu 24a
Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger autioncibles.) 42 do Doy to the wordence to support the business/weement use cleaner() 43 (a) 44 Depreciation and other information (Caution: See the instructions for limits for passenger autionities.) 45 Prope of property (pit the place of the plac		24b, column	s (a) through (c) o	f Section A	, all of	Section	B, and	Section	Cifap	plicable	Jucting	icase	expens	e, com	piete of	illy 246
(a) (b) (c) (d) (b) (d) (d) (e) (d) (e) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	_											r passe	enger a	utomobi	es.)	
Type of presently (sixt weekleds fines) In settled presents and extremely extremely according to the settled present to determine if you meet an exception to completing section B for	24	a Do you have evidenc	e to support the bus	iness/investi	nent us	e claimed	17 \	/es	No 2	24b If "	Yes," is	the evide	ence writ	tten?	Yes	No
Second depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See that the second in the tax year and used more than 50% in a qualified business use. See that the second in the tax year and used more than 50% in a qualified business use. See that the second in the secon		·	(b)			(d)				(f)		(g)		(h)		(I)
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions				investment u	~~			uslness/inv	estment						1	
The lax year and used more than 50% in a qualified business use. 28 Property used more than 50% in a qualified business use. 29 Property used 50% or less in a qualified business use. 20 Property used 50% or less in a qualified business use. 21 Property used 50% or less in a qualified business use. 22 Property used 50% or less in a qualified business use. 23 Add amounts in column (h), lines 25 strough 27 Enter here and on line 21, page 1	_		L		_					···	00.1	1	1			-
26 Property used more than 50% in a qualified business use. 27 Property used 50% or less in a qualified business use. 28 Add amounts in column (ii), lines 25 through 27 Enter here and on line 21, page 1,	25	Special depreciation	on allowance for	qualified li	sted p	roperty	placed	in ser	vice du	iring						
St.	26						se. See	instruc	uons .	• • • •	<u> </u>	. 25	1		ļ	
27 Property used 50% or less in a qualified business use.	==	t topotty dood mo.	1.1011 00 70 111 0 4	T	%						Т		1	-	T	
27 Property used 50% or less in a qualified business use.	_				%							····	 		1	
Sit.			· · · · · · · · · · · · · · · · · · ·								<u> </u>		 		1	
Sit.	27	Property used 50%	or less in a qualif	ied busines	s use.						<u></u>					
8 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1. 28 28 Add amounts in column (h), lines 25. Enter here and on line 7, page 1. 28 29 Add amounts in column (h), lines 25. Enter here and on line 7, page 1. 29 Section B - Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner." or related person. If you provided vehicle to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (a) (b) (c) (d) (d) (vehicle 5 (v				l		-					S/L -		T			
Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1					%						S/L -		T		j .	
Section B - Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicle to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 Vehicle 8 Vehicle 8 Vehicle 8 Vehicle 8 Vehicle 9 Ve	_					_					1					
Section B - Information on Use of Vehicles Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicle to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. Vehicle 1	28	Add amounts in col	lumn (h), lines 25	through 27	Enter	here a	nd on li	ne 21, p	page 1.			. 28			<u> </u>	
Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicle to you're imployees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles. (a) (b) (c) (d) (e) (d) (e) (f) Vehicle 5 (e) (f) Vehicle 6 10 Total business/investment miles driven during the year. 11 Total commuting miles driven during the year. 12 Total other personal (noncommuting) miles driven. 13 Total miles driven during the year Add lines 30 through 32. 14 Was the vehicle available for personal yes No Y	<u>29</u>	Add amounts in col	lumn (i), line 26. E								· · · ·			. 29	<u> </u>	
to your employees, first answer the questions in Section C to seel flyou meet an exception to completing this section for those vehicles of the vehicle of t	_															
30 Total business/investment miles driven during the year (don't include commuting miles) . 31 Total commuting miles driven during the year and innes driven during the year (don't include commuting miles) . 32 Total other personal (noncommuting) miles driven during the year and innes driven during off-duty hours? 32 Was the vehicle available for personal year and year year year year year year year year	to	mplete this section for your employees first ans	r vehicles used by	a sole prop	orietor,	partner,	or oth	er "more	than t	5% owne	er," or i	elated	person	If you p	rovided	vehicle
Total business/investment miles driven during the year (don't include commuting miles). Total commuting miles driven during the year. Total other personal (noncommuting) miles driven during the year Add lines 30 through 32. Was the vehicle available for personal vise during off-duty hours?. Was the vehicle used primarily by a more than 5% owners or related person?. Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't work of the wholes are instructions. Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees who aren't more than 5% owners or related persons. Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? Do you meet the requirements concerning qualified automobile demonstration use? See instructions Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles. Part VI Amortization Lodd Amortization for costs that began before your 2019 tax year (see instructions).			wer the questions in		$\overline{}$				1				7		, ,	
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33 Total miles driven during the year Add lnes 30 through 32	32		_	-		**		•		-			1			
33 Total miles driven during the year Add lnes 30 through 32		miles driven	· · · · · · · · · · · ·		L						Ĺ		ļ			
34 Was the vehicle available for personal use during off-duty hours?	33	Total miles driver	n during the ye	ear Add												
use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?. Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions. 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles. Part VI Amortization (a) Description of costs that begins during your 2019 tax year (see instructions). 42 Amortization of costs that began before your 2019 tax year 43 Amortization of costs that began before your 2019 tax year 44 Amortization of costs that began before your 2019 tax year 45 Amortization of costs that began before your 2019 tax year 46 Total. Add amounts in column (f). See the instructions for where to report 47 Do you have the vehicles and retain the information for where to report 48 Amortization of costs that began before your 2019 tax year 49 Amortization of costs that began before your 2019 tax year 40 Do you have the vehicles and retain the information for where to report 40 Do you meet the requirements concerning qualified automobile demonstration use? See instruction						0		0		0		0		. 0		
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than 5% owner or related person? Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions. 7 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 8 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. 9 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles. Part VI Amortization (a) Description of costs that begins during your 2019 tax year (see instructions). (b) Date amortization begins (c) Amortization period or percentage (d) Amortization period or percentage (f) Amortization for this year 42 Amortization of costs that begins during your 2019 tax year (see instructions).						ļ	<u> </u>	ļ		ļ		ļ	ļ	<u> </u>	<u> </u>	
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Form 4562 (2019)	43 44						re to re	port					-			
	JSA							,	<u></u>	····	<u></u>	<u> </u>	, ,,,	Fo	m 456	2 (2019)

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

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

Business or activity to which this form relates

identifying number

54-0946734 ADVERTISING LIBERTY UNIVERSITY, INC. **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

2	Total cost of section 179 property placed in service (see instruc	ctions)	2	•	
	Threshold cost of section 179 property before reduction in limit				
	Reduction in limitation Subtract line 3 from line 2 if zero or less Dollar limitation for tax year Subtract line 4 from line 1 if zero or less, enter-0- if a separately, see instructions				
6	(a) Description of property	(b) Cost (business use only)			

9 10 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 . . 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 Part II 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 16

Other depreciation (including ACRS) Part III MACRS Depreciation (Don't include listed property. See instructions)

	Section A		
17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	11,475
	If you are electing to group any assets placed in service during the tax year into one or more general		V 12.4
	annot announte about here		

Section B - Ass	ets Placed in Service	During 2019 Tax Yea	r Using the	General Dep	reciation S	ystem
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property	, ,					
b 5-year property	`					
c 7-year property						
d 10-year property	(3) / (1)					
e 15-year property	1 1 1 1 1 1 1					
f 20-year property	- ,					
g 25-year property	_		25 yrs		S/L	
h Residential rental			27 5 yrs	MM	S/L	
property			27 5 yrs	MM	S/L	
i Nonresidential real			39 yrs	MM	S/L	
property				MM	S/L	
Section C - Asset	s Placed in Service D	uring 2019 Tax Year	Using the	Alternative De	preciation	System
nn Class Ma	, ÷ +	I	T - · · · · ·		S/I	T .

property					
Section 6	C - Assets Placed in Service During 2019	Tax Year Using the A	Iternative D	epreciation Sys	stem
20a Class life				S/L	
b 12-year	1 3 1 1 6 7 7	12 yrs		S/L	
c 30-year		30 yrs	MM	S/L	
d 40-year		40 yrs	MM	S/L	
Part IV Summary (S	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 portion of the basis attributable to section 263A costs.

	11 4002														_			
Pa	rt V					automo		certai	n oth	er ve	hicles	, certa	in air	craft,	and	proper	ty use	ed for
						or amusem		- 46	4	dl	+			lanna d			data an	h. 240
		Note: r	or an	y venici	ie for wr	nich you a	re using	g the s	tangard	Section	ge rau	e or ded	lucting	iease e	expense	a, comp	nete on	ny 24a,
						f Section A							'4			.4		
						Other Info			$\overline{}$									
24a	Do yo	u have ev	idence	to supp	ort the bus	siness/investi	nent use	claimed	? Y	es	No	24b If "Y	res," is t	ne evide	nce wat	ten?	Yes	No
		(a)			(b)	(c)		(d)		(e)		(f)	(9	3)	•	(h)		1)
		property (li	st		placed	Business/	cal Cost	(d) or other b		isis for depr usiness/inve		Recovery		nod/		eciation		ection 179
	vehi	icles first)	1	In s	ervice	percentage			(0)	use only		period	Conv	ention	ded	uction	, c	ost
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	•	•				% in a qualif	•		•			-		. 25				
26									. Occ	matruc	.10113	<u></u>		. 25	1		1	
20	Propi	erty used	more	เกลกอเ	0% III a q	ualified bus		· · · · · · · · · · · · · · · · · · ·							,		1	
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27	Pron	erty used	150%	or less	in a quali	fied busines	s lise.						<u> </u>		•			
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28	Add a	amounts	ın colu	ımn (h),	lines 25	through 27	Enter	here a	nd on li	ne 21, p	age 1			. 28			<u> </u>	
29	Add a	amounts	ın colu	ımn (ı),	line 26 E	Enter here a	and on I	line 7, p	age 1.							. 29	1	
										on Use								-
Сол	nplete	this secti	on for	vehicles	used by	a sole pro							er." or r	elated o	person	If you c	rovided	vehicles
						n Section C t												
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								a) icie 1		(b) nicle 2	\ \/ _e	(c) hicle 3		1) cle 4		(e) nicle 5		icle 6
30						en during	"	1000	**	HOIC Z	``	.,,,,,,,	1	0,0 4	**.	11010		
	the y	ear (don'	t inclu	de com	muting m	niles)					<u> </u>		<u> </u>					
31	Total	commut	ing mi	les drive	en during	the year .			1				1		ļ			
	Total		-		-	ommuting)												
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34	Was	the ve	ehicle	availa	ble for	personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	use d	uring off	-duty h	ours?.												<u> </u>	<u> </u>	
35	Was	the veh	icle u	sed pri	marily by	y a more				1					l		j	
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36						personal		<u> </u>										
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	user.	• • • •						18/1-	1			for Hoo	by Th	ole Fee				
						ons for En												••
						you meet		eption	to com	pleting	Section	on B for	vehicles	used	by em	ployees	who a	ren't
mo	re thar	1 5% own	ers or	related	persons	See instru	ctions											
37	Do v	ou main	taın a	writter	vollog r	statement	that pr	ohibits	all per	sonal u	se of	vehicles	, includ	ing co	mmutir	ng, by	Yes	No
•		employee			-		-											
38	Do v	ou main	taın a	writter	policy	statement	that pr	ohibits	persor	nal use	of ve	hicles, e	xcept c	ommu	ting, by	y your		
						vehicles us												ĺ
20	-	-					-								-			
39	Do yo	ou lieal a	ııı use	OI VEIII	Jes by en	nployees as hicles to y	person	ai use i	: ':::									
40	оо у	ou provi	ae ma	ore that	n rive ve	enicies to y	our en	npioyee	s, obta	ain inioi	mano	n ironi ;	your en	ipioye	35 ADU	ut the		
						formation re												
41	Do yo	ou meet t	he rec	uireme	nts conce	erning quali	fied aut	tomobile	e demo	nstratio	n use	See inst	truction	5				L
	Note:	: If your	answe	r to 37,	38, 39, 4	40, or 41 is	"Yes,"	don't co	mplete	Section	n B for	the cove	ered vet	ucles.			-v -,	
Рa	rt VI	Amort	izatio	on					-									
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			(a)			Date amo			(c)			(d)		Amorti			(f)	
		Descri	ption of	costs		begir		Ar	nortizabl	e amount		Code se	ction	perio percei		Amortiza	ation for th	нѕ уеаг
				- 41					na inst-	tic=c\				harcer	eye			
42	Amor	tization	or cost	s that b	egins dui	ring your 20	JIS tax	year (se	e instr	uctions)								
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						<u></u>		<u> </u>						l	,			
43	Amor	tization d	of cost	s that b	egan bef	fore your 20)19 tax	year .							43			
44	Total	. Add an	nounts	in colu	mn (f) S	ee the insti	ructions	for wh	ere to r	eport .	<u> </u>	<u> </u>		<u></u>	44			
104																Fo	m 456	Z (2019)

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.

2019

OMB No 1545-0172

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

Business or activity to which this form relates

Identifying number 54-0946734

LIBERTY UNIVERSITY, INC. RENTAL & LEASING SERVICES
Part 1 Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I 1,020,000 Maximum amount (see instructions) 1 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 married filing separately, see instructions 1,020,000 (b) Cost (business use only) (a) Description of property Office Equipment 164,872 Listed property Enter the amount from line 29 78,614 Tentative deduction Enter the smaller of line 5 or line 8 78,614 10 10 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 78,614 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 13 Note: Don't use Part II or Part III below for listed property. Instead, use Part V Part II 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) 16 Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 112,262 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 placed in (e) Convention (g) Depreciation deduction (f) Method (business/investment use period only - see instructions) 3-year property HY 200DB 129 771 3 b 5-year property 13,873 HY 200DB c 7-year property 186,548 d 10-year property e 15-year property f 20-year property g 25-year property 25 yrs S/L 27.5 yrs MM S/L h Residential rental ММ S/L 27 5 yrs property 30,797 39 yrs MM S/L 758 07-2019 Nonresidential real ММ S/L

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		
	here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	205,636
	For assets shown above and placed in service during the current year, enter the		
	portion of the basis attributable to section 263A costs		

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2019)

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	rt V	Listed Pr	operty (Include ent, recreation, o			certair	ס ר	ther ve	ehicle	s, certa	in air	craft,	and	proper	rty us	ed for
			any vehicle for wi			g the st	tanda	ard milea	age ra	te or dec	lucting	lease e	expens	e, com	olete or	ıly 24a
			ns (a) through (c) o										<u> </u>			
		Section A	- Depreciation and	d Other Info	rmatic	n (Cauti	on: S	ee the i	nstruct	tions for li	mits for	passe	nger a	utomobil	es.)	
24a	Do yo	u have eviden	ce to support the bu	siness/investn	nent use	claimed'	الله	Yes	No	24b If "	<u>(es," is t</u>	he evide	nce writ	ten?	Yes	No
		(a)	(b)	(c)	Į.	(4)		(e)		(f)	(g)	1	(h)	((i)
		property (list	Date placed	Business/ investment us	se Cost	(d) or other ba		Basis for de (business/in		Recovery		hod/		reciation	1	section 179
	veni	icles first)	In service	percentage	"			use or		period	Conv	ention	ded	luction	°	ost
25	Spec	al depreciat	on allowance for	qualified lis	sted pi	roperty	place	ed in se	rvice c	luring					- '	
			sed more than 50%									. 25	1		İ	
26			re than 50% in a c								<u> </u>	 :				
_	<u> </u>			1	%					1			Γ		1	
				 	%		-+			 					 	
_			 		%		\dashv					-	 		<u> </u>	
27	Drane	orty your EO	l ar laga in a guali				L			<u> </u>	L		1		l	
21	Prope	erty used 50	% or less in a quali								<u> </u>				τ	
		·	 	+	%					ļ	S/L -		——		4	
	_				%					ļ	S/L -		├		-	
			<u> </u>		%					<u> </u>	<u>S</u> /L -		 		1	
			olumn (h), lines 25										l		ļ	
29	Add a	amounts in co	olumn (ı), line 26 I	Enter here a	nd on	line 7, pa	age 1		· • • •	<u></u>	<u></u>			. 29	l	
				Section	on B -	Informa	atior	ı on Use	e of V	ehicles						
			or vehicles used by												rovided	vehicles
to y	our emp	ployees, first ar	nswer the questions i	n Section C to	see if	you meet	an ex	ception t	o comp	leting this	section	for those	vehicle	!S		
						(a)	١,.	(b)	1	(c)	,	d)		(e)		f)
30	Total	business/inv	estment miles driv	en durina	Ven	ricle 1	l v	ehicle 2) '	ehicle 3	Ven	icle 4	Ver	hicle 5	Ven	icle 6
	the ye	ear (don't inc	lude commuting n	niles)					L			_	L			
31	Total	commuting r	niles driven during	the year .												
	Total		personal (nonco													
	miles	•		٠,					1		1					
33			en during the y						1							
			2			0		C)	0	1	0	Ì	0		0
34			e available for		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
			hours?	•										$\overline{}$		
35			used primarily b					_	†					 		
			related person?					Ì								ļ
35			le available for			<u> </u>			 	<u> </u>		 		 		
50				•		1								1		
_	use:		ation C. Owarti					uida Ma	hiolos		lass Tie				L	L
			ction C - Questi								-		-			
			ns to determine if			eption to	o co	mpleting	Secti	on B for	vehicles	sused	by em	pioyees	who a	ren't
_			or related persons												l Va-	No
37			a written policy								ınclud	ling co	mmutir	ıg, by	Yes	No
	your e	employees?	<u>.</u>						٠,		• • • •	• • • • .			<u> </u>	
38			a written policy													
			ne instructions for					ers, dire	ctors,	or 1% or i	more ov	vners				
			e of vehicles by en													
40			nore than five ve				s, ob	tain info	rmatic	on from y	our en	nployee	s abo	ut the		
			, and retain the inf												<u> </u>	
41	Do yo	u meet the re	equirements conce	erning qualıf	ied aut	omobile	dem	onstrati	on use	? See inst	ruction	s				L,
	_		er to 37, 38, 39, 4	10, or 41 is	'Yes," d	don't cor	mple	te Sectio	n B fo	r the cove	red ver	icles.			Agenta Park	<u> </u>
Рa	rt VI	Amortizat	ion													
				(b)								(e)			(5)	
		(a) Description	of costs	Date amort		l Am		c) ble amount	ŀ	(d) Code se	ction	Amortiz perio		Amortiza	(f) ition for th	us vear
				begins			Edi					percen				
12	Amor	tization of co	sts that begins dur	ing your 20	19 tax	year (se	e ins	tructions):							
				T		T										
									$\neg +$							
43	Amort	tization of co	sts that began bef	ore your 20	19 tax	year							43			
			ts in column (f) S							<u> </u>			44			
CA.														Fo	m 456	2 (2019)

Form 4562

Department of the Treasury Internal Revenue Service

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

LI	BERTY UNIVERSITY, INC.		TR	ANS PORT:	ATION A	ND WAREHO	USIN	G	54-0946734				
Pa	Election To Expense C Note: If you have any lis				you comp	lete Part I.							
1	Maximum amount (see instructions).							1					
2	Total cost of section 179 property pla	aced in service (see in	structions)					2					
	Threshold cost of section 179 prope							3					
4 5	Reduction in limitation Subtract line Dollar limitation for tax year. Subtract line 4 fron separately, see instructions	3 from line 2 If zero on line 1 If zero or less, enter-	r less, enter -0 0- If married filing)				4 5					
6	(a) Description				iness use only	(c) Elect	ed cost						
		 : _ : _ :											
			-			- 							
7	Listed property Enter the amount fro	om line 29			7								
	Total elected cost of section 179 pro							8	ĺ '				
9	Tentative deduction Enter the smalle							9					
10								10					
11								11					
12	Section 179 expense deduction Add							12					
	Carryover of disallowed deduction to					7	· · · ·	<u>, – </u>	<i>,</i>				
	e: Don't use Part II or Part III below fo					_ 							
	rt II Special Depreciation A			iation (Do	n't include	listed proper	v. Se	e inst	ructions)				
_	Special depreciation allowance for								· · · · · · · · · · · · · · · · · · ·				
	during the tax year See instructions.		•	•				14					
15	Property subject to section 168(f)(1)							15					
	Other depreciation (including ACRS)							16					
	rt III MACRS Depreciation (I												
			Sect	ion A									
17	MACRS deductions for assets place	d in service in tax yea	rs beginning b	efore 2019 .				17	580,734				
17 MACRS deductions for assets placed in service in tax years beginning before 2019													
	asset accounts, check here					▶ [. • •					
	Section B - Assets						reciat	ion Sy	ystem				
	(a) Classification of property	(b) Month and year placed in service	(c) Basis for (business/inve only - see in	estment use	(d) Recovery period	(e) Convention	(f) M	thod	(g) Depreciation deduction				
19a	3-year property	,											
b	5-year property	Section 1	4,16	8,667	5	HY	200	DB	139,842				
c	: 7-year property												
d	1 10-year property	7 4 44											
	15-year property	, , ,					<u> </u>						
	20-year property	7 7 8 30											
9	25-year property	7 2 3 3 5			25 yrs		S						
h	Residential rental				27 5 yrs	MM	S.						
	property	ļi			27 5 yrs	MM	S						
i	Nonresidential real				39 yrs	MM	S						
	property	<u> </u>				MM	s						
	Section C - Assets P		uring 2019	Tax Year L	Jsing the A	Alternative De			System				
	Class life	1 - 24 - 2 - 3 - 2 - 2 - 2					S						
	o 12-year	J. J. 28 July 15 34			12 yrs		S						
	: 30-year				30 yrs	MM	S						
_	1 40-year			i	40 yrs	MM	S	L	<u> </u>				
Pa	rt IV Summary (See instructi	ions.)						_					
	Listed property Enter amount from tin	ne 28						21					
		ne 28	, lines 19 a	nd 20 in c	olumn (g),	and line 21 E		21	720,576				

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- 011	11 4302 (2013)																raye 📥
Pa	art V					e automo		certa	in o	ther ve	ehicles	s, certa	ain ai	rcraft,	and	prope	rty us	ed for
						hich you a		a the s	tands	ard miles	ne rat	a or da	ductina	lease	evnen	se com	nlete o	nlv 24a
						of Section A								icase	expens	se, com	piete oi	my 24a
						d Other Infe								r passe	nger a	utomobi	les 1	
24:	a Do vo					siness/invest				Yes		24b lf "					Yes	No
				to capp		(c)	1	0.0	المسملت	(e)		ĭ	T		1		т -	
	Type of	(a) property (li	ısı	Date	(b)	Business/		(d)		Basis for de		(f)		(g)	l por	(h)		(i) section 179
		cles first)	131		e placed service	investment (,	t or other t	pasis	(business/In		Recovery period		thod/ vention		preciation eduction	1	cost
						percentage				use or		L'	ــــــــــــــــــــــــــــــــــــــ		-}		 	
25	Spec	ıal depre	eciatio	n allow	ance for	qualified I	isted p	roperty	place	ed in sei	vice d	uring		1	1			
						% in a qualit			se Se	e instruc	tions	<u> </u>		. 25				
26	Prope	erty used	d more	than 5	0% in a q	ualified bus	iness u	se:										
							%								1		T	
						<u> </u>	%								 		1	
_						· · · · ·	%		\dashv			 	 	_	+		+	
27	Drone	arty usoc	1 50%	or loca	ID O GUOLE	fied busines							<u> </u>					
	FTOPE	erty uset	3076	01 1622	III a quali	neu busines							1		·			
			\rightarrow			ļ	%						S/L -		ļ		4	
						1	%					<u></u>	S/L -		ļ		4	
							%					<u> </u>	S/L -				_	
						through 27									Ì		1	
29	Add a	mounts	ın colu	ımn (ı),	line 26. E	Inter here	and on	line 7, p	age 1							29		
										on Use								
Con	npiete t	this secti	on for	vehicle	s used by	a sole pro							er" or r	elated i	nerson	If you i	nrovided	vehicles
to y	our emp	oloyees, fi	rst ans	wer the	questions i	n Section C	o see if	you mee	t an ex	ception to	compl	leting this	section	for those	e vehicl	les		
_								(a)	Τ	(b)	T	(c)	1	d)	1	(e)	Τ ,	(f)
	-							nicle 1	l v	ehicie 2	Ve	shicle 3		icle 4	V∈	shicle 5		icle 6
30	Total	busines	s/inve	stment	miles driv	en during					i				1			
						niles)	<u> </u>		ļ		 		 		 		↓	
31			_		-	the year .			<u> </u>		ļ		ļ		ļ			
32	Total	other			•	ommuting)	1								1		İ	
	miles	driven ,																
33						ear Add					1							
	lines 3	30 throu	gh 32					0	l	0	-	0		0	1	0	1	0
34						personal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
								 			1			 	1		†	<u> </u>
35						y a more		 	 		+	+	 	 	 	 	 	
-							ł			1		ľ						ļ
20									_		 				<u> </u>		 	}
36						personal		1						1				
	use .	• • • • •					<u>. </u>	l	L		1	_l			<u> </u>		<u></u>	<u> </u>
			Sec	tion C	 Question 	ons for En	nploye	rs Who) Pro	vide Ve	hicles	for Use	by Th	eir Em	ploye	es		
Ans	wer th	ese que	stions	to det	ermine if	you meet	an exc	eption 1	o coi	mpleting	Section	n B for	vehicle	s used	by em	nplovees	who a	ren't
						See instruc		•							•	, ,		
37	Do vo	u maint	aın a	writter	nolicy s	statement	that nr	ohibits	all ne	ersonal i	ise of	vehicles	ıncluc	lina co	mmut	ing by	Yes	No
•		mployee			_								, monuc	ing co	311111UU	ing, by		
38						statement							xcent c	ommui	tina h	v vour		$\overline{}$
						vehicles us]	
20	Dovo	u troat a	ll nea	of vehi	clae by am	rployees as	noreon	oluco?	5 OIIIC					MIJEIS				\vdash
						hicles to y											\vdash	
70									s, ob	laiii iiiio	mauo	11 110111	your er	iipioyee	es auc	out the		1
						ormation re												<u> </u>
41	Do yo	u meet t	ne req	uireme	nts conce	rning quali	ried aut	omobile	dem	onstration	on use?	See insi	truction	s				L
_					38, 39, 4	0, or 41 is	"Yes," (on't co	mplet	e Sectio	n B tor	tne cove	rea ver	ncies.				
Pa	rt VI	Amort	izatio	n		,		,										
						(b)			,	- •	J			(e			(6)	
		Descri	(a) otion of	nele		Date amor		۸~		c) ole amount	- 1	(d) Code se	etion	Amorti: perio		Amortiza	(f) ation for th	sie vear
		Descrip	J. 1011 OI 1	20313		begin	s	A	IUI IIZAL	ne amount	- 1	Code se	CHOIT	percer		Allioruza	301011 101 W	iis yeai
42	Amort	ization o	f cost	that b	egins dur	ing your 20	19 tax	year (se	e inst	ructions).							
				· · · · · · · ·	J	<u> </u>]						Γ				
						 		 -		 		<u> </u>						
42	Λ	: ·	<u> </u>	. 46 -4 !			40 4	1				_						
						ore your 20 se the instr									43			
**	i otal.	Auu all	iounts	iii coiu	mm (1) 36	se the mstr	uctions	ior wile	16 (O	report .	· · · ·			• • • •	44		AEC	2 (05:5
JSA																Fo	ım 4562	८ (2019)

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

Department of the Treasury Internal Revenue Service Name(s) shown on return LIBERTY UNIVERSITY, INC.

Business or activity to which this form relates ZOOS AND BOTANICAL GARDENS ldentifylna number 54-0946734

Election To Expense Certain Property Under Section 179 Part I Note: If you have any listed property, complete Part V before you complete Part I. 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 marded filing separately, see instructions 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 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 . . 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 Part II 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) Section A 17 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 (g) Depreciation deduction (a) Classification of property (e) Convention (business/investment use placed in period only - see instructions) 19a 3-year property HY 200DB 77,070 231,233 5-year property 7-year property 334,463 HY 200DB 47,795 d 10-year property e 15-year property

i Nonresidential real	10-2019	3,773,857	39 yrs	MM	S/L	68,646
property				MM	S/L	
Section C - A	ssets Placed in Service Du	ring 2019 Tax Year	Using the	Alternative D	epreciation Syst	em
20a Class life	7 " 7 "				S/L	
b 12-year	1 1 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	
Part IV Summary (See in	nstructions.)					

3,773,857 39 yrs

25 yrs

27 5 yrs.

27 5 yrs

MM

MM

MM

S/L

S/L

S/L

S/L

	~ ·- ,·-·						_	
c 30-year			30	yrs	MM	S/L		
d 40-year 4				yrs	MM	S/L		
Р	art IV Summary (See instruct	ions.)						
21	Listed property Enter amount from li	ne 28					21	
22	Total. Add amounts from line 12,							
	here and on the appropriate lines of your return Partnerships and S corporations - see instructions						22	193,511
23				- 1	1			
	portion of the basis attributable to se	ection 263A costs	. <u> </u>	. 23				

10-2019

68,646

f 20-year property g 25-year property

h Residential rental

property

Page 2

_							_							_		
Pa		perty (include			certai	n oth	er ve	hicles	, certa	in air	craft,	and	proper	ty us	ed for	
		ent, recreation, on my vehicle for wh			the s	tandard	milead	ne rate	e or ded	uctina	lease e	expense	e. comp	olete or	ılv 24a.	
	24b, column	s (a) through (c) o	f Section A,	all of S	Section	B, and	Section	C if ap	plicable.							
	Section A -	Depreciation and	Other Info	rmatio	n (Caut	lon: Se	e the in	structi	ons for li	mits for	passe	nger au	tomobil	es)		
248	Do you have evidence	e to support the bus	iness/investn	ent use	claimed	? Y	es	No :	24b f"\	es," is t	he evide	nce writ	ten?	Yes	No	
	(a)	(b)	(c)		(d)		(e)		(f)	(1	g)	1	(h)	1	1)	
	Type of property (list vehicles first)	Date placed in service	Business/ Investment us	e Cost	or other b		sis for depr siness/inve	stment	Recovery period	Met Conv	hod/ ention		eciation uction	1	ection 179 ost	
	<u> </u>		percentage				use only			Conv	- 1	ueu	<u> </u>			
25	Special depreciation											1			,	
	the tax year and us					se. See	instruct	ions	<u></u>	<u></u>	. 25	<u> </u>		<u> </u>		
26	Property used more	e than 50% in a q			e											
				%		_										
			 	%								<u> </u>		-		
			1	%				1		l		<u>.</u>		l		
27	Property used 50%	or less in a qualit														
			 	%						S/L -				1		
				%				∤		S/L -		ļ		ł		
			<u> </u>	<u>%</u>						S/L -	т	 		ł		
	Add amounts in col										. 28	J				
29	Add amounts in col	umn (i), line 26 E								• • • •	· • • •	<u></u>	. 29	L		
			Section													
	mplete this section for our employees, first ans													rovided	vehicles	
		swer the questions in	1 3 2 2 1 1 1 1 1 1					T	 					,		
			l Veh		(a) hicle 1		(b) Vehicle 2		(c) hicle 3	(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6		
30	Total business/inve	Total business/investment miles driven during the year (don't include commuting miles)		·								-		1		
21	Total commuting m	•										ļ				
		_	mmuting)				.	 						 		
~	miles driven													1		
33	Total miles driver															
-	lines 30 through 32				0		0		0		0		0	ļ	0	
34	Was the vehicle	available for	nerconal	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
•	use during off-duty		-		1	1.55			1			1.55	 			
35	Was the vehicle i		ſ				<u> </u>	<u> </u>					†			
	than 5% owner or re					İ										
36	Is another vehicle	•		_												
	_use?		•											1		
		tion C - Questic		plove	rs Who	Provi	de Vel	icles	for Use	by Th	eir Em	plove	25	·	· · · · · ·	
Ans	wer these questions													who a	ren't	
moi	re than 5% owners o	r related persons	See instruc	tions.			J. J. J. J. J. J. J. J. J. J. J. J. J. J				4004	J, J	,			
37	Do you maintain a	written policy s	tatement t	nat pro	ohibits	ali pers	onal u	se of	vehicles.	ınclud	ina co	mmutin	a. bv	Yes	No	
	your employees?			•							_					
38	your employees?															
	employees? See the						s, direc	tors, o	r 1% or r	nore ov	vners					
	Do you treat all use															
40	Do you provide m											s abo	ut the			
	use of the vehicles,	and retain the info	ormation red	ceived?	• • • •											
41	Do you meet the re-													5 1 2 4		
	Note: If your answe		0, or 41 is	Yes," c	lon't co	mplete	Section	B for	the cove	red veh	icles.					
Pa	rt VI Amortizati	on														
	(a)		(b)			(c)		1	(d)	1	(e) Amortiz			(f)		
			Date amorti begins	rtization Amortizable amount			amount	Code section		tion			Amortization for this year			
4.0	Amantination of con-	to that haring direct	<u> </u>		V005/55	o mote.	otions\	L_			percen	tage				
+4	Amortization of cos	is mai begins duri	ng your 20'	is tax	year (SE	e mstrt	CHOIS)	· T		···-						
					<u> </u>				•				 -			
12	Amortization of cos	te that hogen hef	Ve vous 201	10 +22	/02F							43				
+3 44	Total. Add amounts	is mai began bero s in column (f). Se	ee the instru	i = iax) ictions	for whe	 ere to re	port				• • • •	44				
	. Jean 7 do amount	5 55.a.iii (i). 60		333				<u></u>	<u></u>		••••		Fo	m 456	2 (2019)	
ISA																