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EXTENDED TO MAY 15, 2020

Form 990-T

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

OMB No 1545-0687

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

2018

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Part I: Name of organization (UNIVERSITY OF SAN DIEGO), Employer identification number (95-2544535), Address (5998 ALCALA PARK, SAN DIEGO, CA 92110-2492), and Unrelated business activity code (561439).

Part II: Book value of all assets at end of year (1,440,789,128) and Group exemption number.

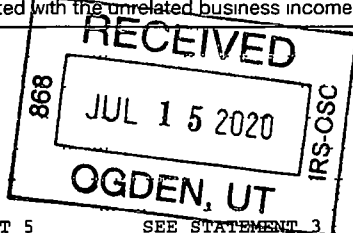
Part III: Enter the number of the organization's unrelated trades or businesses (6) and describe the only (or first) unrelated trade or business here (SUMMER CONFERENCES).

Part IV: During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? (No)

Part V: The books are in care of (OFFICE OF THE CONTROLLER) Telephone number (619) 260-2302

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows 1-13 showing gross receipts, cost of goods sold, and total income of 768,809.

Table with 4 columns: Part II Deductions Not Taken Elsewhere, (A) Income, (B) Expenses, (C) Net. Rows 14-32 showing various deductions and total deductions of 466,156, resulting in a final taxable income of 302,653.



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Part III Total Unrelated Business Taxable Income

Table with 3 columns: Line number, Description, and Amount. Includes lines 33-38 for unrelated business taxable income.

Part IV Tax Computation

Table with 3 columns: Line number, Description, and Amount. Includes lines 39-44 for tax computation.

Part V Tax and Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 45a-55 for tax and payments.

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

Table with 3 columns: Question number, Question text, and Yes/No response. Includes questions 56-58 regarding foreign activities and tax-exempt interest.

Signature section for the preparer, including a signature, date, and title (VICE PRESIDENT FOR FINANCE & CFO).

Preparer information section including name (PATRICIA J. MAYER), firm name (MOSS ADAMS LLP), address, and phone number.

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ▶ N/A

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

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

(1) _____

(2) _____

(3) _____

(4) _____

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶ 0.

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶ 0.

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)
(1)		%	
(2)		%	
(3)		%	
(4)		%	
		Enter here and on page 1, Part I, line 7, column (A) ▶ 0.	Enter here and on page 1, Part I, line 7, column (B) ▶ 0.
Totals			
Total dividends-received deductions included in column 8 ▶			0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A).			Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B).	
0.			0.	

Totals

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				

Enter here and on page 1, Part I, line 9, column (A)		Enter here and on page 1, Part I, line 9, column (B)	
0.		0.	

Totals

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						

Enter here and on page 1, Part I, line 10, col (A)		Enter here and on page 1, Part I, line 10, col (B)		Enter here and on page 1, Part II, line 26		
0.		0.		0.		

Totals

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						

0.		0.		0.		
----	--	----	--	----	--	--

Totals (carry to Part II, line (5))

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals from Part I	/ 0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col (A) 0.	Enter here and on page 1, Part I, line 11, col (B) 0.				Enter here and on page 1, Part II, line 27 0.

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

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2018)

FOOTNOTES

STATEMENT 2

THE NET OPERATING LOSS CARRYOVER GENERATED DURING THE 6/30/2018 TAX YEAR WAS INCREASED FROM \$1,727,830 (WHICH WAS THE LOSS APPEARING ON THE ORIGINALLY FILED FORM 990-T) TO \$2,108,713, A DIFFERENCE OF \$380,883. THE INCREASE REPRESENTS THE AMOUNT OF QUALIFIED TRANSPORTATION FRINGE BENEFITS (WHICH WAS REQUIRED TO BE REPORTED AS UNRELATED BUSINESS INCOME AT THE TIME THE 6/30/2018 FORM 990-T WAS FILED), BUT WHICH HAS SINCE BEEN RETROACTIVELY REVERSED IN ACCORDANCE WITH THE SIGNING OF THE "FURTHER CONSOLIDATED APPROPRIATIONS ACT, 2020" ON DECEMBER 20, 2019. FORM 8858, SCHEDULE C-1, LINE 5:
THE FOREIGN BRANCH'S REVENUE IS EXEMPT INCOME CONDUCTED BY THE UNIVERSITY OF SAN DIEGO IN SPAIN AND THE UNITED STATES.

FORM 990-T	CONTRIBUTIONS	STATEMENT 3
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
CHARITABLE CONTRIBUTIONS	N/A	1,359.
TOTAL TO FORM 990-T, PAGE 1, LINE 20		1,359.

FORM 990-T	OTHER DEDUCTIONS	STATEMENT 4
DESCRIPTION		AMOUNT
CREDIT CARD FEES		5,291.
EQUIPMENT RENTAL		784.
SUPPLIES		3,541.
PLANT ALLOCATION		218,098.
CONTRACT SERVICES		4,432.
MISCELLANEOUS		55,657.
ACCOUNTING FEES		1,290.
TOTAL TO FORM 990-T, PAGE 1, LINE 28		289,093.

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 5

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2013

FOR TAX YEAR 2014

FOR TAX YEAR 2015

FOR TAX YEAR 2016

FOR TAX YEAR 2017

880

TOTAL CARRYOVER

880

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

1,359

TOTAL CONTRIBUTIONS AVAILABLE

2,239

TAXABLE INCOME LIMITATION AS ADJUSTED

0

EXCESS 10% CONTRIBUTIONS

2,239

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

2,239

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

TOTAL CONTRIBUTION DEDUCTION

0

FORM 990-T

NAME OF FOREIGN COUNTRY IN WHICH
ORGANIZATION HAS FINANCIAL INTEREST

STATEMENT 6

NAME OF COUNTRY

CAYMAN ISLANDS

SPAIN

FORM 990-T

NET OPERATING LOSS DEDUCTION

STATEMENT 7

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/12	374,152.	0.	374,152.	374,152.
06/30/13	723,467.	0.	723,467.	723,467.
06/30/14	945,442.	0.	945,442.	945,442.
06/30/15	1,123,520.	0.	1,123,520.	1,123,520.
06/30/16	1,531,815.	0.	1,531,815.	1,531,815.
06/30/17	1,494,338.	0.	1,494,338.	1,494,338.
06/30/18	2,108,713.	0.	2,108,713.	2,108,713.
NOL CARRYOVER AVAILABLE THIS YEAR			8,301,447.	8,301,447.

**SCHEDULE M
(Form 990-T)**

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

ENTITY 1

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018 and ending JUN 30, 2019

Department of the Treasury
Internal Revenue Service (99)

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

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

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

Name of the organization UNIVERSITY OF SAN DIEGO Employer identification number 95-2544535

Unrelated business activity code (see instructions) ▶ 531120
Describe the unrelated trade or business ▶ INVESTMENT IN LIMITED PARTNERSHIPS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances				
c Balance ▶	1c			
2 Cost of goods sold (Schedule A, line 7)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D)	4a	290,025.		290,025.
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement) <u>STATEMENT 8</u>	5	-3,295,524.		-3,295,524.
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	-3,005,499.		-3,005,499.

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

14 Compensation of officers, directors, and trustees (Schedule K)	14			
15 Salaries and wages	15			
16 Repairs and maintenance	16			
17 Bad debts	17			
18 Interest (attach schedule) (see instructions)	18			
19 Taxes and licenses	19			821.
20 Charitable contributions (See instructions for limitation rules)	20			
21 Depreciation (attach Form 4562)	21			
22 Less depreciation claimed on Schedule A and elsewhere on return	22a			22b
23 Depletion	23			
24 Contributions to deferred compensation plans	24			
25 Employee benefit programs	25			
26 Excess exempt expenses (Schedule I)	26			
27 Excess readership costs (Schedule J)	27			
28 Other deductions (attach schedule) <u>SEE STATEMENT 9</u>	28			26,450.
29 Total deductions. Add lines 14 through 28	29			27,271.
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30			-3,032,770.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	31			
32 Unrelated business taxable income. Subtract line 31 from line 30	32			-3,032,770.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

FORM 990-T (M)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 8

DESCRIPTION	NET INCOME OR (LOSS)
	0.
	0.
ALCION REAL ESTATE PARTNERS FUND III-A, LP - ORDINARY BUSINESS INCOME (LOSS)	-99,798.
ANTERO MIDSTREAM PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-23,856.
BUCKEYE PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-27,237.
COMMONFUND CAPITAL INTERNATIONAL PARTNERS VI - ORDINARY BUSINESS INCOME (LOS	269.
COMMONFUND CAPITAL PRIVATE EQUITY PARTNERS VI - ORDINARY BUSINESS INCOME (LO	18,927.
COMMONFUND CAPITAL VENTURE PARTNERS VII - ORDINARY BUSINESS INCOME (LOSS)	-3.
DBL PARTNERS III LP - ORDINARY BUSINESS INCOME (LOSS)	-130.
DENHAM OIL & GAS FUND LP - ORDINARY BUSINESS INCOME (LOSS)	-536,275.
DOMINION MIDSTREAM PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-14,702.
ENCAP ENERGY CAPITAL FUND IX, LP - ORDINARY BUSINESS INCOME (LOSS)	-267,689.
ENCAP ENERGY CAPITAL FUND VIII, L.P. - ORDINARY BUSINESS INCOME (LOSS)	-45,564.
ENCAP ENERGY CAPITAL FUND X, L.P. - ORDINARY BUSINESS INCOME (LOSS)	-993,281.
ENDOWMENT PRIVATE EQUITY PARTNERS IV - ORDINARY BUSINESS INCOME (LOSS)	-339.
ENERGY TRANSFER EQUITY LP - ORDINARY BUSINESS INCOME (LOSS)	-192,923.
ENERVEST ENERGY INSTITUTIONAL FUND XI-A, L.P. - ORDINARY BUSINESS INCOME (LO	256,060.
ENLINK MIDSTREAM PARTNERS, LP - ORDINARY BUSINESS INCOME (LOSS)	-37,388.
ENTERPRISE PRODUCTS PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-80,500.
EQT GP HOLDINGS LP - ORDINARY BUSINESS INCOME (LOSS)	-1,602.
EQT MIDSTREAM PARTNERS, LP - ORDINARY BUSINESS INCOME (LOSS)	-98,261.
GENESIS ENERGY, LP - ORDINARY BUSINESS INCOME (LOSS)	-7,579.
LIME ROCK PARTNERS VI, L.P. - ORDINARY BUSINESS INCOME (LOSS)	-82,793.
MAGELLAN MIDSTREAM PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-27,426.
MPLX LP - ORDINARY BUSINESS INCOME (LOSS)	-136,024.
NATURAL GAS PARTNERS IX, L.P. - ORDINARY BUSINESS INCOME (LOSS)	-45.
NORTHGATE VENTURE PARTNERS II, LP - ORDINARY BUSINESS INCOME (LOSS)	-900.
PHILLIPS 66 PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-36,786.
PLAINS ALL AMERICAN PIPELINE LP - ORDINARY BUSINESS INCOME (LOSS)	-105,069.
SE VII DHC AIV, L.P. - ORDINARY BUSINESS INCOME (LOSS)	29,808.
SE VII EB AIV, L.P. - ORDINARY BUSINESS INCOME (LOSS)	5,326.

UNIVERSITY OF SAN DIEGO

95-2544535

SE VII PM AIV, L.P. - ORDINARY BUSINESS INCOME (LOSS)	-2,591.
SHELL MIDSTREAM PARTNERS, L.P. - ORDINARY BUSINESS INCOME (LOSS)	-48,293.
SPECTRA ENERGY PARTNERS, LP - ORDINARY BUSINESS INCOME (LOSS)	-3,971.
STRATEGIC PARTNERS FUND III, LP - ORDINARY BUSINESS INCOME (LOSS)	951.
THE VARDE FUND X (B) (FEEDER), LP - ORDINARY BUSINESS INCOME (LOSS)	-8,570.
TPG OPPORTUNITIES PARTNERS III (A), L.P. - ORDINARY BUSINESS INCOME (LOSS)	-87,608.
VALERO ENERGY PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-7,702.
WESTBROOK REAL ESTATE FUND IX, LP - ORDINARY BUSINESS INCOME (LOSS)	15,440.
WESTERN GAS EQUITY PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-6,672.
WESTERN GAS PARTNERS, LP - ORDINARY BUSINESS INCOME (LOSS)	-121,290.
WILLIAMS PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-107,752.
ANDEAVOR LOGISTICS LP (FKA TESORO LOGISTICS) - ORDINARY BUSINESS INCOME (LOSS)	-80,243.
BP MIDSTREAM PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-4,983.
NOBLE MIDSTREAM PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-114.
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	-2,974.
HIG REALTY PARTNERS III LP - ORDINARY BUSINESS INCOME (LOSS)	-22,198.
MADRONA VENTURE FUND V, LP - ORDINARY BUSINESS INCOME (LOSS)	-18.
MADRONA VENTURE FUND IV, LP - ORDINARY BUSINESS INCOME (LOSS)	-158.
TALLGRASS ENERGY PARTNERS, LP - ORDINARY BUSINESS INCOME (LOSS)	-611.
TOP III DBT AIV III (A) - ORDINARY BUSINESS INCOME (LOSS)	-10,306.
EIV CAPITAL FUND III-A LP - ORDINARY BUSINESS INCOME (LOSS)	-23,866.
LANDMARK REAL ESTATE PARTNERS VII, LP - ORDINARY BUSINESS INCOME (LOSS)	21,958.
EMET MUNICIPAL REAL ESTATE STRATEGY, LP - ORDINARY BUSINESS INCOME (LOSS)	-78,380.
SIXTH CINVEN FUND LP - ORDINARY BUSINESS INCOME (LOSS)	-8,197.
ENERGY TRANSFER OPERATING LP - ORDINARY BUSINESS INCOME (LOSS)	-84,335.
SE VII TS AIV, LP - ORDINARY BUSINESS INCOME (LOSS)	-571.
MADRONA VENTURE FUND VI - ORDINARY BUSINESS INCOME (LOSS)	-19.
DENHAM COMMODITY PARTNERS FUND VI LP - ORDINARY BUSINESS INCOME (LOSS)	-66,204.
EMEEMET MUNICIPAL REAL ESTATE STRATEGT MUNICIPAL REAL ESTATE STR - ORDINARY	-21,090.
LL CAPITAL PARTNERS II, LP - ORDINARY BUSINESS INCOME (LOSS)	-6,330.
SE VII OR AIV, L.P. - ORDINARY BUSINESS INCOME (LOSS)	-11,288.
SG GROWTH PARTNERS IV OASIS I, LP - ORDINARY BUSINESS INCOME (LOSS)	-5,242.
SG GROWTH PARTNERS IV SIDNEY AIV I, LP - ORDINARY BUSINESS INCOME (LOSS)	-725.
DCP MIDSTREAM, LP - ORDINARY BUSINESS INCOME (LOSS)	-5,792.

UNIVERSITY OF SAN DIEGO

95-2544535

TOTAL INCLUDED ON SCHEDULE M, PART I, LINE 5

-3,295,524.

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 9

DESCRIPTION

AMOUNT

ACCOUNTING FEES

26,450.

TOTAL TO SCHEDULE M, PART II, LINE 28

26,450.

**SCHEDULE M
(Form 990-T)**

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

ENTITY 3

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

Department of the Treasury
Internal Revenue Service (99)

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

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

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

Name of the organization UNIVERSITY OF SAN DIEGO Employer identification number 95-2544535

Unrelated business activity code (see instructions) ▶ 561439
Describe the unrelated trade or business ▶ UNIVERSITY CENTER

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	<u>54,857.</u>			
b Less returns and allowances				
c Balance ▶		1c <u>54,857.</u>		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 <u>54,857.</u>		<u>54,857.</u>
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions, attach schedule)		12		
13 Total. Combine lines 3 through 12		13 <u>54,857.</u>		<u>54,857.</u>

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

14 Compensation of officers, directors, and trustees (Schedule K)		14		
15 Salaries and wages		15	<u>31,191.</u>	
16 Repairs and maintenance		16	<u>485.</u>	
17 Bad debts		17		
18 Interest (attach schedule) (see instructions)		18		
19 Taxes and licenses		19		
20 Charitable contributions (See instructions for limitation rules)		20		
21 Depreciation (attach Form 4562)	<u>405.</u>	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	<u>0.</u>	22a		
		22b	<u>405.</u>	
23 Depletion		23		
24 Contributions to deferred compensation plans		24		
25 Employee benefit programs		25	<u>8,123.</u>	
26 Excess exempt expenses (Schedule I)		26		
27 Excess readership costs (Schedule J)		27		
28 Other deductions (attach schedule)	SEE STATEMENT 10	28	<u>7,326.</u>	
29 Total deductions. Add lines 14 through 28		29	<u>47,530.</u>	
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30	<u>7,327.</u>	
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31		
32 Unrelated business taxable income Subtract line 31 from line 30		32	<u>7,327.</u>	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
b Other costs (attach schedule)	4b				
5 Total. Add lines 1 through 4b	5				X

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

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

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) **0.**

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			0.	0.

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 10

<u>DESCRIPTION</u>	<u>AMOUNT</u>
PLANT ALLOCATION	1,077.
ACCOUNTING FEES	1,290.
EQUIPMENT & RENTAL	2,759.
SUPPLIES	1,190.
CONTRACT SERVICES	608.
MISCELLANEOUS	402.
TOTAL TO SCHEDULE M, PART II, LINE 28	7,326.

**SCHEDULE M
(Form 990-T)**

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

ENTITY 5

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

Department of the Treasury
Internal Revenue Service (99)

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

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

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

Name of the organization UNIVERSITY OF SAN DIEGO Employer identification number 95-2544535

Unrelated business activity code (see instructions) ▶ 561439
Describe the unrelated trade or business ▶ CATERING

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	<u>1,130,201.</u>			
b Less returns and allowances				
c Balance ▶		1c <u>1,130,201.</u>		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 <u>1,130,201.</u>		<u>1,130,201.</u>
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions, attach schedule)		12		
13 Total. Combine lines 3 through 12		13 <u>1,130,201.</u>		<u>1,130,201.</u>

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	<u>280,363.</u>
16 Repairs and maintenance		16	<u>4,056.</u>
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	
20 Charitable contributions (See instructions for limitation rules)		20	
21 Depreciation (attach Form 4562)		21	<u>23,609.</u>
22 Less depreciation claimed on Schedule A and elsewhere on return		22a	<u>0.</u>
23 Depletion		22b	<u>23,609.</u>
24 Contributions to deferred compensation plans		23	
25 Employee benefit programs		24	
26 Excess exempt expenses (Schedule I)		25	<u>73,573.</u>
27 Excess readership costs (Schedule J)		26	
28 Other deductions (attach schedule)	SEE STATEMENT 11	27	
29 Total deductions. Add lines 14 through 28		28	<u>627,381.</u>
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		29	<u>1,008,982.</u>
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	<u>121,219.</u>
32 Unrelated business taxable income Subtract line 31 from line 30		31	
		32	<u>121,219.</u>

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b	Other costs (attach schedule)	4b					X
5	Total. Add lines 1 through 4b	5					

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

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

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0.

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			0.	0.

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 11

<u>DESCRIPTION</u>	<u>AMOUNT</u>
PLANT ALLOCATION	16,147.
ACCOUNTING FEES	1,290.
EQUIPMENT & RENTAL	16,777.
SUPPLIES	55,371.
CONTRACT SERVICES	156,991.
COST OF SALES	282,413.
MISCELLANEOUS	98,392.
TOTAL TO SCHEDULE M, PART II, LINE 28	627,381.

**SCHEDULE M
(Form 990-T)**

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

ENTITY 6

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

Department of the Treasury
Internal Revenue Service (99)

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

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

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

Name of the organization UNIVERSITY OF SAN DIEGO Employer identification number 95-2544535

Unrelated business activity code (see instructions) ▶ 900099
Describe the unrelated trade or business ▶ BKST E-COMM

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	<u>23,564.</u>			
b Less returns and allowances				
c Balance ▶		1c <u>23,564.</u>		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 <u>23,564.</u>		<u>23,564.</u>
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions, attach schedule)		12		
13 Total. Combine lines 3 through 12		13 <u>23,564.</u>		<u>23,564.</u>

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

14 Compensation of officers, directors, and trustees (Schedule K)		14		
15 Salaries and wages		15	<u>3,212.</u>	
16 Repairs and maintenance		16		
17 Bad debts		17		
18 Interest (attach schedule) (see instructions)		18		
19 Taxes and licenses		19		
20 Charitable contributions (See instructions for limitation rules)		20		
21 Depreciation (attach Form 4562)	<u>335.</u>	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	<u>0.</u>	22a		
		22b	<u>335.</u>	
23 Depletion		23		
24 Contributions to deferred compensation plans		24		
25 Employee benefit programs		25	<u>14.</u>	
26 Excess exempt expenses (Schedule I)		26		
27 Excess readership costs (Schedule J)		27		
28 Other deductions (attach schedule)	<u>SEE STATEMENT 12</u>	28	<u>14,512.</u>	
29 Total deductions. Add lines 14 through 28		29	<u>18,073.</u>	
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30	<u>5,491.</u>	
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31		
32 Unrelated business taxable income Subtract line 31 from line 30		32	<u>5,491.</u>	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a					
4b	Other costs (attach schedule)	4b		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
5	Total. Add lines 1 through 4b	5					X

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

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

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) **0.**

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8			0.	0.

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 12

DESCRIPTION

AMOUNT

PLANT ALLOCATION

274.

ACCOUNTING FEES

1,290.

COST OF SALES

12,253.

MISCELLANEOUS

695.

TOTAL TO SCHEDULE M, PART II, LINE 28

14,512.

**SCHEDULE M
(Form 990-T)**

**Unrelated Business Taxable Income for
Unrelated Trade or Business**

ENTITY 7

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning JUL 1, 2018, and ending JUN 30, 2019

Department of the Treasury
Internal Revenue Service (99)

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

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

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

Name of the organization UNIVERSITY OF SAN DIEGO Employer identification number 95-2544535

Unrelated business activity code (see instructions) ▶ 561439
Describe the unrelated trade or business ▶ CORPORATE SPONSORSHIP

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	<u>62,037.</u>			
b Less returns and allowances				
c Balance ▶		1c <u>62,037.</u>		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit Subtract line 2 from line 1c		3 <u>62,037.</u>		<u>62,037.</u>
4 a Capital gain net income (attach Schedule D)		4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions, attach schedule)		12		
13 Total. Combine lines 3 through 12		13 <u>62,037.</u>		<u>62,037.</u>

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

14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	
20 Charitable contributions (See instructions for limitation rules)		20	
21 Depreciation (attach Form 4562)	<u>21</u>		
22 Less depreciation claimed on Schedule A and elsewhere on return	<u>22a</u>	22b	
23 Depletion		23	
24 Contributions to deferred compensation plans		24	
25 Employee benefit programs		25	
26 Excess exempt expenses (Schedule I)		26	
27 Excess readership costs (Schedule J)		27	
28 Other deductions (attach schedule)	SEE STATEMENT 13	28	<u>1,290.</u>
29 Total deductions. Add lines 14 through 28		29	<u>1,290.</u>
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30	<u>60,747.</u>
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		31	
32 Unrelated business taxable income Subtract line 31 from line 30		32	<u>60,747.</u>

LHA For Paperwork Reduction Act Notice, see instructions. Schedule M (Form 990-T) 2018

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3 Cost of labor	3				
4a Additional section 263A costs (attach schedule)	4a		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
b Other costs (attach schedule)	4b				X
5 Total. Add lines 1 through 4b	5				

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

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

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) 0.

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			0.	0.

UNIVERSITY OF SAN DIEGO

95-2544535

FORM 990-T (M)

OTHER DEDUCTIONS

STATEMENT 13

DESCRIPTION

AMOUNT

ACCOUNTING FEES

1,290.

TOTAL TO SCHEDULE M, PART II, LINE 28

1,290.

Capital Gains and Losses
 Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,
 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.
 Go to www.irs.gov/Form1120 for instructions and the latest information.

2018

Name: UNIVERSITY OF SAN DIEGO
 Employer identification number: 95-2544535

Part I Short-Term Capital Gains and Losses (See instructions.)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				-67.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	-67.

Part II Long-Term Capital Gains and Losses (See instructions.)				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				3,066.
11 Enter gain from Form 4797, line 7 or 9			11	287,026.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	290,092.

Part III Summary of Parts I and II				
16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)			16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)			17	290,025.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns.			18	290,025.

Note: If losses exceed gains, see **Capital losses** in the instructions.

