

1987

Exempt Organization Business Income Tax Return

109

Header section containing dates, mailing label, identification numbers, and business details.

Main calculation table with 26 rows for tax computation, including sections for Corporations, Trusts, Total Tax, and Payments.

Person to contact for additional information: Telephone Number: ( )

Please Sign Here: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer's Use Only: Preparer's signature, Date, Check it self-employed, Firm's name, E.I. No., Telephone.

**unrelated Business Taxable Income**

**Part I Unrelated Trade or Business Income**

1	a Gross receipts or gross sales _____ b Less returns and allowances _____ Balance ... ▶	1c		
2	Cost of goods sold and/or operations (Schedule A, line 7) .....	2		
3	Gross profit. Subtract line 2 from line 1c .....	3		
4	a Net capital gains (or losses) (see Specific Line Instructions) - Trusts attach Schedule D (Form 541) .....	4a		
	b Ordinary gain (or loss) (see Specific Line Instructions) - Trusts attach Form 540, Schedule D-1 .....	4b		
5	Income (or loss) from partnerships (attach Form 565, Schedule K-1, or similar schedule) .....	5		
6	Rent income (Schedule C) .....	6		
7	Unrelated debt-financed income (Schedule D) .....	7		
8	Investment income of a Section 23701g or 23701i organization (Schedule E) .....	8		
9	Annuities, interest, royalties, and rents from controlled organizations (Schedule F) .....	9		
10	Exploited exempt activity income (Schedule G) .....	10		
11	Advertising income (Schedule H, Part III, Column A) .....	11		
12	Other income (attach schedule) .....	12		
13	Total unrelated trade or business income. Add line 3 through line 12 .....	13		

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

14	Compensation of officers, directors, and trustees (Schedule I) .....	14		
15	Salaries and wages .....	15		
16	Repairs .....	16		
17	Bad debts .....	17		
18	Interest (attach schedule) .....	18		
19	Taxes (attach schedule) .....	19		
20	Contributions (see Specific Line Instructions and attach schedule) .....	20		
21	Depreciation (Corporations and Associations — Schedule J) (Trusts — FTB 3885A) .....	21		
22	Amortization (attach schedule) .....	22		
23	Depletion (attach schedule) .....	23		
24	a Pension, profit-sharing plans, etc. ....	24a		
	b Employee benefit programs (see Specific Line Instructions) .....	24b		
25	Other deductions (attach schedule) .....	25		
26	Total deductions. Add line 14 through line 25 .....	26		
27	Unrelated business taxable income before allowable excess advertising costs. Subtract line 26 from line 13 .....	27		
28	Excess advertising costs (Schedule H, Part III, Column B) .....	28		
29	Unrelated business taxable income before specific deduction. Subtract line 28 from line 27 .....	29		
30	Specific deduction (see Specific Line Instructions) .....	30		
31	Unrelated business taxable income. Subtract line 30 from line 29. If line 30 is greater than line 29, enter the lesser of line 29 or zero ...	31		

**Schedule A Cost of Goods Sold and/or Operations** Method of Inventory Valuation (specify) \_\_\_\_\_

1	Inventory at beginning of year .....	1		
2	Merchandise bought for manufacture or sale .....	2		
3	Salaries and wages .....	3		
4	Other costs (attach schedule) .....	4		
5	Total. Add line 1 through line 4 .....	5		
6	Inventory at end of year .....	6		
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2 .....	7		

**Schedule B Tax Credits** (see Specific Instructions)

1	Jobs tax credit .....	1			[Hatched Area]
2	Energy conservation credit carryover .....	2			
3	Research and development .....	3			
4	Orphan drug research .....	4			
5	Solar or commercial solar energy .....	5			
6	Technological property contribution (corporations only) .....	6			
7	Other credits (specify) _____ .....	7			
8	Total. Add line 1 through line 7. Enter here and on Side 1, line 6 for corporations or line 12 for trusts .....	8			

**Schedule C Rent Income from Real Property and Personal Property Leased with Real Property**

**Note:** For rental income from debt-financed property, use Schedule D. Exception to R&TC Section 23701g and Section 23701i organizations — see instructions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
		%
		%

4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income

5 Complete for any item in column 3 which exceeds 10% and is not more than 50%

(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 minus column 4(a))	(a) Gross income reportable (column 2 × column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Net income includible (column 5(a) minus column 5(b))

Add columns 4(b) and 5(c). Enter here and on Side 2, Part I, line 6 . . . . .

**Schedule D Unrelated Debt-Financed Income**

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)

4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Percentage which column 4 is of column 5	7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (total of columns 3(a) and 3(b) × column 6)	9 Net income (or loss) includible (column 7 minus column 8)
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 7 . . . . .

**Schedule E Investment Income of a Section 23701g or 23701i Organization**

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income (column 2 minus column 3)	5 Set-asides (attach schedule)	6 Balance of investment income (column 4 minus column 5)

Enter total here and on Side 2, Part I, line 8 . . . . .

Enter gross income from members (dues, fees, charges, or similar amounts) . . . . .

**Schedule F Income (Annuities, Interest, Rents and Royalties) From Controlled Organization(s)**

1 Name and address of controlled organization(s)	2 Gross income from controlled organization(s)	3 Deductions directly connected with column 2 income (attach schedule)	4 Exempt controlled organization		(c) Percentage which column (a) is of column (b)
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Sec. 23701, or the amount in col. (a), whichever is greater	%
					%
					%

5 Nonexempt controlled organizations			6 Gross income reportable (column 2 × column 4(c) or column 5(c))	7 Allowable deductions (column 3 × column 4(c) or column 5(c))	8 Net income includible (column 6 minus column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage which col. (a) is of col. (b)			
		%			
		%			
		%			

Total. Enter here and on Side 2, Part I, line 9 . . . . .

**Schedule G Exploited Exempt Activity Income, other than Advertising Income**

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business (col. 2 minus col. 3)	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense (col. 6 minus col. 5 but not more than col. 4)	8 Net income includible (col. 4 minus col. 7 but not less than zero)

Total. Enter here and on Side 2, Part I, line 10 . . . . .

**Schedule H Advertising Income and Excess Advertising Costs**

**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If col. 3 is greater than col. 2, enter the excess in Part III, Col. B(b). Do not complete cols. 5, 6 and 7. If col. 2 is greater than col. 3, complete cols. 5, 6 and 7.	5 Circulation income	6 Readership costs	7 If col. 5 is greater than col. 6, enter the income shown in col. 4, in Part III, Col. A(b). If col. 6 is greater than col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter amount in Part III, Col. A(b).
<b>Totals</b> .....						

**Part II Income from Periodicals Reported on a Separate Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs	5 Circulation income	6 Readership costs	7 If col. 5 is greater than col. 6, enter the income shown in col. 4, in Part III, Col. A(b). If col. 6 is greater than col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter amount in Part III, Col. A(b).

**Part III Column A — Net Advertising Income**

**Part III Column B — Excess Advertising Costs**

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7 and amounts listed in Part II, cols. 4 and 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Side 2, Part I, line 11 ...		Enter total here and on Side 2, Part II, line 28 ...	

**Schedule I Compensation of Officers, Directors, and Trustees**

1 Name of Officer	2 Social Security Number	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14 .....					

**Schedule J Depreciation (Corporations and Associations only. Trusts — see instructions.)**

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) .....						
2 Other depreciation:						
Buildings .....						
Furniture and fixtures .....						
Transportation equipment .....						
Machinery and other equipment ...						
Other (specify) _____						
3 Other depreciation .....						
4 Total .....						
5 Amount of depreciation claimed elsewhere on return .....						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21 .....						

**Schedule K Apportionment Formula**

Limited to unrelated trade or business amounts	(a) Total within and without the state	(b) Total within the state	(c) Percent within the state ((b) ÷ (a))
1 Average yearly value of real and tangible personal property whether owned or rented (see Specific Instructions) .....			
2 Wages, salaries, and other compensation of employees .....			
3 Gross sales and/or receipts, less returns and allowances .....			
4 Total percent (sum of the percentages above) .....			
5 Average apportionment percentage. Line 4 x 1/3. Enter here and on Side 1, line 2 .....			