

California Exempt Organization Business Income Tax Return

1992

109

MONTH DAY YEAR

MONTH DAY YEAR

For taxable or income year beginning 1992, and ending

Attach Preaddressed Label

Is this organization claiming any enterprise zone, program area or Los Angeles Revitalization Zone tax benefits? Yes No

California corporation or organization number	Federal employer identification number	Name and address of the trustee
Corporation/organization name		Nature of trade or business
Address		Social security or federal employer identification number
City	State	ZIP Code
Form number(s) or federal form(s) filed		

If unrelated trade or business gross income is \$10,000 or less, complete only Side 1. List the sources of income on line 1 or line 10, include deductions, and sign the return. Complete all applicable parts of the form if unrelated trade or business gross income is over \$10,000.

Organizations Taxable as Corporations

Attach Check or Money Order	1 Unrelated business taxable income from Side 2, Part II, line 30	1	
	2 Multiply line 1 by average apportionment percentage % from Schedule K, line 5	2	
	3 Enterprise zone, program area or Los Angeles Revitalization Zone losses. See instructions	3	
	4 Disaster loss carryover deduction from form FTB 3805Q	4	
	5 Add line 3 and line 4	5	
	6 Net unrelated business taxable income. Subtract line 5 from the lesser of line 1 or line 2	6	
	7 Tax. % x line 6. See General Instruction J	7	
	8 Tax credits from Schedule B, line 8, or Schedule P (100). See Schedule B instructions	8	
	9 Balance. Subtract line 8 from line 7. If line 8 is greater than line 7, enter -0-	9	

Organizations Taxable as Trusts

Tax Computation	10 Unrelated business taxable income from Side 2, Part II, line 30	10	
	11 Enterprise zone, program area or Los Angeles Revitalization Zone losses. See instructions	11	
	12 Disaster loss carryover deduction from form FTB 3805V	12	
	13 Add line 11 and line 12	13	
	14 Net unrelated business taxable income. Subtract line 13 from line 10	14	
	15 Tax on amount on line 14. See General Instruction J	15	
	16 Tax credits from Schedule B, line 8, or Schedule P (541). See Schedule B instructions	16	
17 Balance. Subtract line 16 from line 15. If line 16 is greater than line 15, enter -0-	17		

Total Tax	18 Tax from line 9 or line 17	18	
	19 Alternative minimum tax. See General Instruction N	19	
	20 Total tax. Add line 18 and line 19	20	

Payments	21 Overpayment(s) from a prior year allowed as a credit	21	
	22 1992 estimated tax payments	22	
	23 Amount paid with extension of time to file return	23	
	24 Total payments and credits. Add lines 21 through 23	24	

Tax Due or Overpayment	25 Tax due. Subtract line 24 from line 20. Pay entire amount with return. See instructions	25	
	26 Overpayment. Subtract line 20 from line 24. See instructions	26	
	27 Enter amount of line 26 to be applied to 1993 estimated tax	27	
	28 Enter amount of line 26 to be refunded. Subtract line 27 from line 26	28	
	29 Penalties and interest. See General Instruction L	29	
	<input type="checkbox"/> Check box if estimate penalty was computed using Exception C or D and attach form FTB 5806.		
30 Total amount due. Add line 25 and line 19. Pay this amount with this return	30		

Person to contact for additional information: Telephone ()

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____ Daytime telephone _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's social security no. _____

Firm's name (or yours, if self-employed) and address _____ FEIN _____ Daytime 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 from Schedule A, line 7	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4	a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)	4a		
	b Net gain (loss) from Part II, federal Form 4797 (attached) - Trusts attach Schedule D-1	4b		
	c Capital loss deduction for trusts	4c		
5	Income (or loss) from partnerships. Attach Schedule K-1 (565) or similar schedule	5		
6	Rental income from Schedule C	6		
7	Unrelated debt-financed income from Schedule D	7		
8	Investment income of an R&TC Section 23701g, 23701i, 23701n or 23701q organization from Schedule E	8		
9	Annuities, interest, rents and royalties of controlled organizations from Schedule F	9		
10	Exploited exempt activity income from Schedule G	10		
11	Advertising income from Schedule H, Part III, Column A	11		
12	Other income. Attach schedule	12		
13	Total unrelated trade or business income. Add lines 3 through 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 from 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 instructions and attach schedule	20		
21	a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a		
	b Less: depreciation claimed on Schedule A	21b		
22	Depletion. Attach schedule	22		
23	a Contributions to deferred compensation plans	23a		
	b Employee benefit programs. See instructions	23b		
24	Other deductions. Attach schedule	24		
25	Total deductions. Add lines 14 through 24	25		
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13	26		
27	Excess advertising costs from Schedule H, Part III, Column B	27		
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26	28		
29	Specific deduction. See instructions	29		
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 29 is greater than line 28, enter the lesser of line 28 or -0-	30		

Caution: No business expense deduction will be allowed to a taxpayer for expenses incurred at or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry or national origin.

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

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	a Additional IRC Section 263A costs. Attach schedule	4a		
	b Other costs. Attach schedule	4b		
5	Total. Add lines 1 through 4b	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		

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? Yes No

Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

1	Jobs credit from form FTB 3524	1		
2	Energy conservation credit carryover from form FTB 3540	2		
3	Research credit from form FTB 3523 or form FTB 3505	3		
4	Orphan drug credit from form FTB 3528	4		
5	Commercial solar energy and solar energy credit carryovers from form FTB 3540	5		
6	Low-income housing credit from form FTB 3521 and form FTB 3521A	6		
7	Other credits (specify) _____	7		
8	Total. Add lines 1 through 7. Enter here and on Side 1, line 8, for corporations, or line 16 for trusts	8		

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. 2 is greater than col. 3, complete cols. 5, 6 and 7. 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.	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 and col. 3 from col. 5 and col. 2. Enter amount in Part III, Col. A(b).
Totals						

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 and col. 3 from col. 5 and 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 27	

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 use form FTB 3885F.)

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 21a						

Schedule K Apportionment Formula

Limited to unrelated trade or business amounts	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 Average yearly value of real and tangible personal property whether owned or rented. See instructions			
2 Wages, salaries, and other compensation of employees			
3 Gross sales and/or receipts less returns and allowances			
4 Total percent. Enter the total of lines 1, 2 and 3, column (c)			
5 Average apportionment percentage. Line 4 × 1/3 (.3333). Enter here and on Side 1, line 2			

Schedule L Add-On Taxes or Recapture of Tax. See instructions.

1 Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	
2 Interest on tax attributable to installment: (a) Sales of certain timeshares of residential lots	
(b) Method for non-dealer installment obligations	
3 Credit recapture. Credit name _____	
4 Total. Combine the amounts on lines 1 through 3. See instructions	