

California Exempt Organization Business Income Tax Return

2007

109

For calendar year 2007 or fiscal year beginning month day year, and ending month day year

California corporation or organization number FEIN

Corporation/organization name

Address (including suite, room, or PMB no.)

City State ZIP Code

A Is this an education IRA within the meaning of R&TC Section 23712? Yes No

B Is the organization currently under audit? Yes No

C Final return? Dissolved Surrendered (Withdrawn) Merged/Reorganized

If a box is checked, enter effective date

D Nature of trade or business

E Accounting method used

F Is this organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? Yes No

G Is this organization claiming any enterprise zone, Los Angeles Revitalization Zone (LARZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? Yes No

H Unrelated Business Activity (UBA) Code

Table with 3 columns: Description, Line Number, Amount. Rows 1-9: Organizations Taxable as Corporations. Includes lines for unrelated business taxable income, apportionment, and tax credits.

Table with 3 columns: Description, Line Number, Amount. Rows 10-17: Organizations Taxable as Trusts. Includes lines for unrelated business taxable income, tax credits, and balance.

Table with 3 columns: Description, Line Number, Amount. Rows 18-20: Total Tax. Includes lines for tax from line 9 or 17, alternative minimum tax, and total tax.

Table with 3 columns: Description, Line Number, Amount. Rows 21-24: Payments. Includes lines for overpayment from a prior year, 2007 estimated tax payments, and total payments and credits.

Table with 3 columns: Description, Line Number, Amount. Rows 25-29: Refund (Direct Deposit of Refund) or Amount Due. Includes lines for tax due, overpayment, and refund.

Table with 3 columns: Description, Line Number, Amount. Rows 30-32: Penalties and interest, and total amount due. Includes line 31 for estimate penalty and line 32 for total amount due.

Person to contact for additional information: Telephone ( )

Signature and title section. Includes 'Please Sign Here' with signature and date lines, and 'Paid Preparer's Use Only' with signature, date, and firm information lines.

**Unrelated Business Taxable Income**

**Part I Unrelated Trade or Business Income**

<b>1 a</b> Gross receipts or gross sales _____ <b>b</b> Less returns and allowances _____ Balance . . . . .	<b>1c</b>		00
<b>2</b> Cost of goods sold and/or operations from Schedule A, line 7 . . . . .	<b>2</b>		00
<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .	<b>3</b>		00
<b>4 a</b> Capital gain net income. See Specific Line Instructions – Trusts attach Schedule D (541) . . . . .	<b>4a</b>		00
<b>b</b> Net gain (loss) from Part II, Schedule D-1 . . . . .	<b>4b</b>		00
<b>c</b> Capital loss deduction for trusts . . . . .	<b>4c</b>		00
<b>5</b> Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule. . . . .	<b>5</b>		00
<b>6</b> Rental income from Schedule C . . . . .	<b>6</b>		00
<b>7</b> Unrelated debt-financed income from Schedule D . . . . .	<b>7</b>		00
<b>8</b> Investment income of an R&TC Section 23701g, 23701i, or 23701n organization from Schedule E . . . . .	<b>8</b>		00
<b>9</b> Annuities, interest, rents, and royalties of controlled organizations from Schedule F . . . . .	<b>9</b>		00
<b>10</b> Exploited exempt activity income from Schedule G . . . . .	<b>10</b>		00
<b>11</b> Advertising income from Schedule H, Part III, Column A . . . . .	<b>11</b>		00
<b>12</b> Other income. Attach schedule . . . . .	<b>12</b>		00
<b>13</b> Total unrelated trade or business income. Add line 3 through line 12 . . . . .	<b>13</b>		00

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

<b>14</b> Compensation of officers, directors, and trustees from Schedule I . . . . .	<b>14</b>		00
<b>15</b> Salaries and wages . . . . .	<b>15</b>		00
<b>16</b> Repairs . . . . .	<b>16</b>		00
<b>17</b> Bad debts . . . . .	<b>17</b>		00
<b>18</b> Interest. Attach schedule . . . . .	<b>18</b>		00
<b>19</b> Taxes. Attach schedule . . . . .	<b>19</b>		00
<b>20</b> Contributions. See instructions and attach schedule . . . . .	<b>20</b>		00
<b>21 a</b> Depreciation (Corporations and Associations – Schedule J) (Trusts – form FTB 3885F) . . . . .	<b>21a</b>		00
<b>b</b> Less: depreciation claimed on Schedule A . . . . .	<b>21b</b>		00
<b>22</b> Depletion. Attach schedule . . . . .	<b>22</b>		00
<b>23 a</b> Contributions to deferred compensation plans . . . . .	<b>23a</b>		00
<b>b</b> Employee benefit programs. See instructions . . . . .	<b>23b</b>		00
<b>24</b> Other deductions. Attach schedule . . . . .	<b>24</b>		00
<b>25</b> Total deductions. Add line 14 through line 24 . . . . .	<b>25</b>		00
<b>26</b> Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13 . . . . .	<b>26</b>		00
<b>27</b> Excess advertising costs from Schedule H, Part III, Column B . . . . .	<b>27</b>		00
<b>28</b> Unrelated business taxable income before specific deduction. Subtract line 27 from line 26 . . . . .	<b>28</b>		00
<b>29</b> Specific deduction. See instructions . . . . .	<b>29</b>		00
<b>30</b> Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28 . . . . .	<b>30</b>		00

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

<b>1</b> Inventory at beginning of year . . . . .	<b>1</b>		00
<b>2</b> Purchases . . . . .	<b>2</b>		00
<b>3</b> Cost of labor . . . . .	<b>3</b>		00
<b>4 a</b> Additional IRC Section 263A costs. Attach schedule . . . . .	<b>4a</b>		00
<b>b</b> Other costs. Attach schedule . . . . .	<b>4b</b>		00
<b>5</b> Total. Add line 1 through line 4b . . . . .	<b>5</b>		00
<b>6</b> Inventory at end of year . . . . .	<b>6</b>		00
<b>7</b> Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2 . . . . .	<b>7</b>		00

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).

<b>1</b> Enter credit name _____ code no. _____ . . . . .	<b>1</b>		00
<b>2</b> Enter credit name _____ code no. _____ . . . . .	<b>2</b>		00
<b>3</b> Enter credit name _____ code no. _____ . . . . .	<b>3</b>		00
<b>4</b> Enter credit name _____ code no. _____ . . . . .	<b>4</b>		00
<b>5</b> Enter credit name _____ code no. _____ . . . . .	<b>5</b>		00
<b>6</b> Enter credit name _____ code no. _____ . . . . .	<b>6</b>		00
<b>7</b> Total. Add line 1 through line 6. Enter here and on Side 1, line 8, for corporations and associations, or line 16 for trusts . . . . .	<b>7</b>		00





**Schedule K 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 . . . . .	● 1		00
2	Interest on tax attributable to installment: <b>a</b> Sales of certain timeshares or residential lots . . . . .	● 2a		00
		<b>b</b> Method for non-dealer installment obligations . . . . .	● 2b	00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles . . . . .	● 3		00
4	Credit recapture. Credit name _____ . . . . .	● 4		00
5	Total. Combine the amounts on line 1 through line 4. See instructions . . . . .	● 5		00

**Schedule R Apportionment Formula Worksheet**

Use only for unrelated trade or business amounts

	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
1 <b>Property factor:</b> See instructions . . . . .			
2 <b>Payroll factor:</b> Wages and other compensation of employees . . . . .			
3 <b>Sales factor:</b> Gross sales and/or receipts less returns and allowances . . . . .			
4 Multiply the factor on line 3, column (c) by 2. . . . .			
5 <b>Total percentage:</b> Add the percentages in column (c) line 1, line 2, and line 4 . . . . .			
6 <b>Average apportionment percentage:</b> Divide the factor on line 5 by 4 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions. . . . .			