

Forms 990-T and 3800 will always be filed for every elective payment election

Identifying information should match your pre-registration portal information exactly. State and local entities are a 6417(d)(1)(A)

Please refer to [Instructions for Form 990-T](#).

In general, applicable entities should complete:

- The heading area above Part I, except items B, C, E, J, K, and L
- Part II, lines 3 and 7 (enter -0-)
- Part III, lines 6g, 7, 10, and 11
- Signature area

Not Applicable

Form 990-T Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2023 or other tax year beginning _____, 2023, and ending _____, 2023

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).

Department of the Treasury Internal Revenue Service

OMB No. 1545-0047

2023

Open to Public Inspection for 2012-2023

Employer identification number

Print or Type

Name of organization (Check box if name changed and see instructions.)

Number, street, and room or suite no. if a P.O. box, see instructions.

City or town, state or province, country, and ZIP or foreign postal code

Group exemption number (see instructions)

Check box if an amended return.

Check organization type: Sole proprietorship 501(c) trust 401(a) trust Other trust State college/university 6417(d)(1)(A) Applicable entity

Check if filing only to claim: Credit from Form 8841 Refund shown on Form 2439 Elective payment amount from Form 990

Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(3) 1041 tax return.

Enter the number of attached Schedules A (Form 990-T)

During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? Yes No. If "Yes," enter the name and identifying number of the parent corporation.

The books are in care of _____ Telephone number _____

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1
2	Reserved	2
3	Add lines 1 and 2	3
4	Charitable contributions (see instructions for limitation rules)	4
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5
6	Deduction for net operating loss. See instructions	6
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8
9	Trusts. Section 199A deduction. See instructions	9
10	Total deductions. Add lines 8 and 9	10
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2
3	Proxy tax. See instructions	3
4	Other tax amounts. See instructions	4
5	Alternative minimum tax	5
6	Tax on noncompliant facility income. See instructions	6
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a
b	Other credits (see instructions)	1b
c	General business credit. Attach Form 3800 (see instructions)	1c
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d
e	Total credits. Add lines 1a through 1d	1e
2	Subtract line 1e from Part II, line 7	2
3a	Amount due from Form 4255	3a
b	Amount due from Form 8611	3b
c	Amount due from Form 8607	3c
d	Amount due from Form 8806	3d
e	Other amounts due (see instructions)	3e
f	Total amounts due. Add lines 3a through 3e	3f
4	Total tax. Add lines 2 and 3f (see instructions). Check if includes tax previously deferred under section 1294. Enter tax amount here	4
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5

For Paperwork Reduction Act Notice, see Instructions. Cat. No. 11291J Form 990-T (2023)

Part III Tax and Payments (continued)

6a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8808	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

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

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
Business Activity Code		Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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 _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

Enter total amount from your form 3800, total to be refunded to your EIN

Attestation is for accuracy of provided information