

Form 990-T

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)) 1906

OMB No 1545-0687

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 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

Form header section including: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets; F Group exemption number; G Check organization type (501(c) corporation); H Enter the number of the organization's unrelated trades or businesses (5); I During the tax year, was the corporation a subsidiary...; J The books are in care of (SHERRI SIDLER); Telephone number (312-362-7150).

Part I Unrelated Trade or Business Income (A) Income (B) Expenses (C) Net. Includes a RECEIVED stamp dated JUN 30 2021 from IRS. OGDEN, UT.

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)

Table with 3 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales; 2 Cost of goods sold; 3 Gross profit; 4a Capital gain net income; 4b Net gain (loss); 5 Income (loss) from a partnership or an S corporation; 6 Rent income; 7 Unrelated debt-financed income; 8 Interest, annuities, royalties, and rents; 9 Investment income; 10 Exploited exempt activity income; 11 Advertising income; 12 Other income; 13 Total. Total Income: 97,936; Total Expenses: 60,783; Total Net: 37,153.

Table with 3 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees; 15 Salaries and wages; 16 Repairs and maintenance; 17 Bad debts; 18 Interest; 19 Taxes and licenses; 20 Charitable contributions; 21 Depreciation; 22 Less depreciation; 23 Depletion; 24 Contributions to deferred compensation plans; 25 Employee benefit programs; 26 Excess exempt expenses; 27 Excess readership costs; 28 Other deductions; 29 Total deductions; 30 Unrelated business taxable income before net operating loss deduction; 31 Deduction for net operating loss; 32 Unrelated business taxable income. Total Deductions: 35,340; Unrelated business taxable income: 1,813.

For Paperwork Reduction Act Notice, see instructions.

8X2740 1.000 JSA 13508U 649R

Amended Return 928-35 8

Form 990-T (2018)

SCANNED JUL 30 2021 45 Received in JUL 07 2021 Batching Ogden

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

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		8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
4a Additional section 263A costs (attach schedule)	4a				
b Other costs (attach schedule)	4b				
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) ATCH 3
(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) ATCH 4		
(2)		
(3)		
(4)		
Total	Total 97,936.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶ 97,936.

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶ 60,783.

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)	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8 ▶				

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

Table with 6 columns: 1 Name of controlled organization, 2 Employer identification number, 3 Net unrelated income (loss), 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. Rows (1) through (4).

Nonexempt Controlled Organizations

Table with 5 columns: 7 Taxable Income, 8 Net unrelated income (loss), 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. Rows (1) through (4) and a Totals row with instructions for adding columns.

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

Table with 5 columns: 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). Rows (1) through (4) and a Totals row with instructions for entering data on page 1.

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

Table with 7 columns: 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, 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). Rows (1) through (4) and a Totals row with values 500,300 and 92,715.

Schedule J—Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising gain or (loss) (col 2 minus col 3), 5 Circulation income, 6 Readership costs, 7 Excess readership costs (column 6 minus column 5, but not more than column 4). Rows (1) through (4) and a Totals row.

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. ▶						
	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27
Totals, Part II (lines 1-5) ▶						

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 ▶			

DePaul University
FEIN: 36-2167048
2018 Amended Form 990-T

Upon review of the 2018 Form 990-T, the University found errors in the state tax expense allocated to the unrelated trades or businesses of the University. The University corrected the state tax amounts allocated to the following trades or businesses, "Corporate Sponsorship", "Facility Rentals", and "Parking - Fees from Public use", and removed the state tax deduction allocated to "Sci. Research & Dev. Services to corporates" and "Fitness & Rec. Center" as they are in a loss position. The University's total state tax expense deducted in the Form 990-T is \$164,000, which hasn't changed.

The University has prepared the amended Form 990-T. The following is the changes made to the original return.

Line Numbers	Original Amount	Corrected Amount	Description
Page 1 - Part II, line 19 (Taxes and licenses)	6,224	22,499	Recalculated the state tax. Allocated it based on the gross UBI of the unrelated trade or business.
Page 1 - Part II, line 20 (Charitable Contributions)& Attachment 1 (page 10)	1,829	201	Revised the charitable contribution, which can't be more than 10% of the unrelated business taxable income of the unrelated trade or business.
Page 1 - Part II, line 29 (Total deductions)	20,693	35,340	Revised the total deductions as the state tax and the charitable contribution amount are changed.
Page 1 - Part II, line 30 &32(Unrelated business taxable income)	16,460	1,813	Revised the unrelated business taxable income due to the changes described above.
Page 2 - Part III, line 33, 36, 38 (Total UBIT from all unrelated trades or businesses)	LN 33&36: 360,650 LN38: 359,650	LN 33&36: 253,885 LN38: 252,885	Recalculated the UBIT due to the changes described above.
Page 2 - Part IV, line 39&44, Part V, 46&48 (Tax)	75,527	53,106	Recalculated the tax due to the changes described above.
Page 2 - Part V, line 50g(Other)	0	-487,373	Subtract the following from the total payments: Amount previously refunded (\$396,826) + Amount previously applied to 6/30/2020 990T (\$90,547)
Page 2 - Part V, line 54&55 (Overpayment and Refund)	LN54:487,373 LN55:396,826	22,421	Recalculated the overpayment & refund due to the changes described above.

Page 5 - Part II, line 19 (Taxes and licenses)	31,797	114,934	Recalculated the state tax. Allocated it based on the gross UBI of the unrelated trade or business.
Page 5 - Part II, line 20 (Charitable Contributions)& Attachment 10 (page 19)	33,892	25,578	Revised the charitable contribution, which can't be more than 10% of the unrelated business taxable income of the unrelated trade or business.
Page 5 - Part II, line 29 (Total deductions)	102,559	177,382	Revised the total deductions as the state tax and the charitable contribution amount are changed.
Page 5 - Part II, line 30 &32 (Unrelated business taxable income)	305,026	230,203	Revised the unrelated business taxable income due to the changes described above.
Page 7 - Part II, line 19 (Taxes and licenses)	5,104	0	Removed the state tax deduction.
Page 7 - Part II, line 29 (Total deductions)	85,657	80,553	Revised the total deductions as the state tax amount is changed.
Page 7 - Part II, line 30 &32 (Unrelated business taxable income)	-5,351	-247	Revised the unrelated business taxable income due to the changes described above.
Page 8 - Part II, line 19 (Taxes and licenses)	7,350	26,567	Recalculated the state tax. Allocated it based on the gross UBI of the unrelated trade or business.
Page 8 - Part II, line 20 (Charitable Contributions)& Attachment 15 (page 24)	4,352	2,430	Revised the charitable contribution, which can't be more than 10% of the unrelated business taxable income of the unrelated trade or business.
Page 8 - Part II, line 29 (Total deductions)	76,479	93,774	Revised the total deductions as the state tax and the charitable contribution amount are changed.
Page 8 - Part II, line 30 &32 (Unrelated business taxable income)	39,164	21,869	Revised the unrelated business taxable income due to the changes described above.
Page 9 - Part II, line 19 (Taxes and licenses)	113,525	0	Removed the state tax deduction.

Page 9 - Part II, line 29 (Total deductions)	2,183,105	2,069,580	Revised the total deductions as the state tax amount is changed.
Page 9 - Part II, line 30 & 32 (Unrelated business taxable income)	-396,847	-283,322	Revised the unrelated business taxable income due to the changes described above.
Page 28 - NOL statement	5,351	247	Updated the NOL statement due to the changes described above.
Page 29 - NOL statement	396,847	283,322	Updated the NOL statement due to the changes described above.

FORM 990T - PART II - LINE 20 - CHARITABLE CONTRIBUTIONS

UNRELATED TRADE OR BUSINESS INCOME	37,153.
ADD: DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (DPAD)	0.
LESS: DEDUCTIONS W/O CHARITABLE CONTRIBUTIONS & DPAD & NOL CARRYOVER	35,139.
	<u>0.</u>
	* 10%
CHARITABLE CONTRIBUTION LIMITATION (10%)	201.
CHARITABLE CONTRIBUTION	201.
<u>CHARITABLE CONTRIBUTION DEDUCTION (SMALLER OF THE ABOVE TWO)</u>	<u>201.</u>

ATTACHMENT 2

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

ADMINISTRATIVE COSTS	5,744.
ALLOCATED DEPRECIATION	3,920.
DEPARTMENTAL EXPENSES	2,675.
TAX PREPARATION AND CONSULTING FEES - UBI RELATED	301.

PART II - LINE 28 - OTHER DEDUCTIONS 12,640.

DEPAUL UNIVERSITY
EIN: 36-2167048
TAX - NET OPERATING LOSS CARRYFORWARD SCHEDULE
FOR THE YEAR ENDED 6/30/2019

FORM 990-T PART I, LINE 31
DEDUCTION FOR NOL ARISING IN TAX YEARS BEGINNING ON OR AFTER 1/1/2018

ACTIVITY			AMOUNT
SCI RES & DEV SERVICES TO CORPORATES	NOL GENERATED	6/30/2019	247
	TOTAL CARRYOVER TO 2019		247

DEPAUL UNIVERSITY
EIN. 36-2167048
TAX - NET OPERATING LOSS CARRYFORWARD SCHEDULE
FOR THE YEAR ENDED 6/30/2019

FORM 990-T PART I, LINE 31
DEDUCTION FOR NOL ARISING IN TAX YEARS BEGINNING ON OR AFTER 1/1/2018

ACTIVITY	AMOUNT
FITNESS & REC. CENTER - FEES FROM PUBLIC USE NOL GENERATED 6/30/2019	283,322
TOTAL CARRYOVER TO 2019	<u>283,322</u>

SCHEDULE C - RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY
ATTACHMENT 3

1. <u>DESCRIPTION OF PROPERTY</u>	2. RENT RECEIVED OR ACCRUED		3. DEDUCTIONS DIRECTLY CONNECTED
	A. FROM PERSONAL PROPERTY	B. FROM REAL AND PERSONAL PROPERTY	
MERLE RESKIN THEATRE		64,169.	31,851.
STUDENT CENTER (LOOP)		14,490.	14,755.
STUDENT CENTER (LPC)		17,048.	11,171.
CORTELYOU COMMONS		1,729.	1,551.
ATHLETIC RENTALS		500.	1,455.
TOTALS		<u>97,936.</u>	<u>60,783.</u>

TOTAL INCOME (COL. 2A + COL. 2B)

97,936.

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

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019

Department of the Treasury
Internal Revenue Service

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

Name of organization **DEPAUL UNIVERSITY** Employer identification number **36-2167048**

Unrelated business activity code (see instructions) ▶ 51
Describe the unrelated trade or business ▶ CORPORATE SPONSORSHIPS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a 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			
4a 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) <u>ATCH 9</u>	10	500,300.	92,715.	407,585.
11 Advertising income (Schedule J)	11			
12 Other income (See instructions, attach schedule)	12			
13 Total. Combine lines 3 through 12	13	500,300.	92,715.	407,585.

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			114,934.
20 Charitable contributions (See instructions for limitation rules) <u>ATCH 10</u>	20			25,578.
21 Depreciation (attach Form 4562)	21			
22 Less depreciation claimed on Schedule A and elsewhere on return	22a			
23 Depletion	22b			
24 Contributions to deferred compensation plans	23			
25 Employee benefit programs	24			
26 Excess exempt expenses (Schedule I)	25			
27 Excess readership costs (Schedule J)	26			
28 Other deductions (attach schedule) <u>ATCH 11</u>	27			
29 Total deductions. Add lines 14 through 28	28			36,870.
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	29			177,382.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30			230,203.
32 Unrelated business taxable income Subtract line 31 from line 30	31			
	32			230,203.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

ATTACHMENT 9

SCHEDULE M LINE 10 - SCHEDULE I EXPLOITED EXEMPT ACTIVITY INCOME

1	2	3	4	5	6	7
EXPLOITED ACTIVITY	GROSS UNRELATED BUSINESS INCOME	EXPENSES DIRECTLY CONNECT	NET INCOME OR (LOSS)	GROSS INCOME FROM ACTIVITY	EXPENSES ATTRIBUTABLE TO COL. 5	EXCESS EXEMPT EXPENSES
CORPORATE SPONSORSHIP - ATHLETICS	467,550	91,809	375,741			
CORPORATE SPONSORSHIP - OTHER	32,750	906	31,844.			
COLUMN TOTALS	<u>500,300.</u>	<u>92,715</u>				

SCHEDULE M LINE 20 - CHARITABLE CONTRIBUTIONS

UNRELATED TRADE OR BUSINESS INCOME	407,585.
ADD: DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (DPAD)	0.
LESS: DEDUCTIONS W/O CHARITABLE CONTRIBUTIONS & DPAD & NOL CARRYOVER	151,804.
NOL CARRYOVER	0.
	<hr/>
	* 10%
CHARITABLE CONTRIBUTION LIMITATION (10%)	25,578.
CHARITABLE CONTRIBUTION	25,578.
<u>CHARITABLE CONTRIBUTION DEDUCTION (SMALLER OF THE ABOVE TWO)</u>	<u>25,578.</u>

SCHEDULE M - PART II LINE 28 TOTAL OTHER DEDUCTIONS

DEPARTMENTAL EXPENSES	23,580.
ADMINISTRATIVE COSTS	11,753.
TAX PREPARATION AND CONSULTING FEES - UBI RELATED	1,537.

PART II - LINE 28 - OTHER DEDUCTIONS	<u>36,870.</u>
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**SCHEDULE M
(Form 990-T)**

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

Department of the Treasury
Internal Revenue Service

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

Name of organization

DEPAUL UNIVERSITY

Employer identification number

36-2167048

Unrelated business activity code (see instructions) ▶ 54

Describe the unrelated trade or business ▶ SCI RES & DEV SERVICES TO CORPORATES

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance ▶ 1c			
2 Cost of goods sold (Schedule A, line 7)			
3 Gross profit Subtract line 2 from line 1c			
4a Capital gain net income (attach Schedule D)			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c Capital loss deduction for trusts			
5 Income (loss) from a partnership or an S corporation (attach statement)			
6 Rent income (Schedule C)			
7 Unrelated debt-financed income (Schedule E)			
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10 Exploited exempt activity income (Schedule I)			
11 Advertising income (Schedule J)			
12 Other income (See instructions, attach schedule) <u>ATCH 12</u>	80,306.		80,306.
13 Total. Combine lines 3 through 12	80,306.		80,306.

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	66,743.
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)	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>ATCH 13</u>	28	13,810.
29 Total deductions. Add lines 14 through 28	29	80,553.
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30	-247.
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	-247.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

SCHEDULE M - LINE 12 OTHER INCOME

SCI RES & DEV SERVICES TO CORPORATES

80,306.

LINE 12 - OTHER INCOME

80,306.

SCHEDULE M - PART II LINE 28 TOTAL OTHER DEDUCTIONS

DEPARTMENTAL EXPENSES	13,563.
TAX PREPARATION AND CONSULTING FEES - UBI RELATED	247.

PART II - LINE 28 - OTHER DEDUCTIONS	<u>13,810.</u>
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**SCHEDULE M
(Form 990-T)**

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 2019.

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501(c)(3) Organizations Only

Name of organization

DEPAUL UNIVERSITY

Employer identification number

36-2167048

Unrelated business activity code (see instructions) ▶ 81

Describe the unrelated trade or business ▶ PARKING - FEES FROM PUBLIC USE

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 ▶	1 c		
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)	4 a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4 b		
c	Capital loss deduction for trusts	4 c		
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) ATCH 14	12	115,643.	115,643.
13	Total Combine lines 3 through 12	13	115,643.	115,643.

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		10,824.
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule) (see instructions)	18		
19	Taxes and licenses	19		26,567.
20	Charitable contributions (See instructions for limitation rules) ATCH 15	20		2,430.
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) ATCH 16	28		53,953.
29	Total deductions. Add lines 14 through 28	29		93,774.
30	Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13	30		21,869.
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		21,869.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

SCHEDULE M - LINE 12 OTHER INCOME

PARKING - FEES FROM PUBLIC USE

115,643.

LINE 12 - OTHER INCOME

115,643.

SCHEDULE M LINE 20 - CHARITABLE CONTRIBUTIONS

UNRELATED TRADE OR BUSINESS INCOME	115,643.
ADD: DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (DPAD)	0.
LESS: DEDUCTIONS W/O CHARITABLE CONTRIBUTIONS & DPAD & NOL CARRYOVER	91,344.
NOL CARRYOVER	0.
	<hr/>
	* 10%
CHARITABLE CONTRIBUTION LIMITATION (10%)	2,430.
CHARITABLE CONTRIBUTION	2,430.
<u>CHARITABLE CONTRIBUTION DEDUCTION (SMALLER OF THE ABOVE TWO)</u>	<u>2,430.</u>

SCHEDULE M - PART II LINE 28 TOTAL OTHER DEDUCTIONS

DEPARTMENTAL EXPENSES	37,295.
DEPRECIATION - UBI RELATED	10,482.
ADMINISTRATIVE COSTS	5,820.
TAX PREPARATION AND CONSULTING FEES - UBI RELATED	356.

PART II - LINE 28 - OTHER DEDUCTIONS	<u>53,953.</u>
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**SCHEDULE M
(Form 990-T)**

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

OMB No 1545-0687

2018

For calendar year 2018 or other tax year beginning 07/01, 2018, and ending 06/30, 20 19.

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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

Name of organization

DEPAUL UNIVERSITY

Employer identification number

36-2167048

Unrelated business activity code (see instructions) ▶ 71

Describe the unrelated trade or business ▶ FITNESS & REC. CENTER - FEES FROM PUBLIC USE

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a 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		
4a 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) <u>ATCH 17</u>		12 1,786,258.		1,786,258.
13 Total Combine lines 3 through 12		13 1,786,258.		1,786,258.

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		282,652.
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)	21			
22 Less depreciation claimed on Schedule A and elsewhere on return	22a			
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>ATCH 18</u>		28		1,786,928.
29 Total deductions. Add lines 14 through 28		29		2,069,580.
30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13		30		-283,322.
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		-283,322.

For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

SCHEDULE M - LINE 12 OTHER INCOME

FITNESS & REC. CENTER - FEES FROM PUBLIC USE

1,786,258.

LINE 12 - OTHER INCOME

1,786,258.

SCHEDULE M - PART II LINE 28 TOTAL OTHER DEDUCTIONS

DEPARTMENTAL EXPENSES	1,389,323.
DEPRECIATION - UBI RELATED	200,352.
ADMINISTRATIVE COSTS	191,765.
TAX PREPARATION AND CONSULTING FEES - UBI RELATED	5,488.

PART II - LINE 28 - OTHER DEDUCTIONS

1,786,928.