

Form

990-T

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2022 or other tax year beginning 07-01-2022 and ending 06-30-2023

▶ Go to [www.irs.gov/Form990T](https://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).

OMB No. 1545-0047

2022

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

Department of the Treasury  
Internal Revenue Service

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) RUSH University Medical Center	<b>D</b> Employer identification number 36-2174823
		Number, street, and room or suite no. If a P.O. box, see instructions. 1700 West Van Buren Street 265	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, and ZIP or foreign postal code Chicago, IL 60612	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year . . . . ▶ 4,549,025,197	
<b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust State college/university <input type="checkbox"/>			
<b>H</b> Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . ▶ <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) <u>2</u> . . . . ▶ 7			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶ RUSH System for Health. <u>36-4046278</u>			
<b>L</b> The books are in care of ▶ Patricia S O'Neil 1700 West Van Buren Street Ste 265 Chicago, IL 60612 Telephone number ▶ (312) 942-5647			

Part I

Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	1	490,153
2	Reserved . . . . .	2	
3	Add lines 1 and 2 . . . . .	3	490,153
4	Charitable contributions (see instructions for limitation rules) . . . . .	4	46,137
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . .	5	444,016
6	Deduction for net operating loss. See instructions  . . . . .	6	28,779
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	7	415,237
8	Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	8	1,000
9	Trusts. Section 199A deduction. See instructions . . . . .	9	
10	Total deductions. Add lines 8 and 9 . . . . .	10	1,000
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	11	414,237

Part II

Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) . . . . . ▶	1	86,990
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 (trusts only) . . . . .	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	86,990

**Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>		
<b>b</b> Other credits (see instructions)	<b>1b</b>		0
<b>c</b> General business credit. Attach Form 3800 (see instructions)	<b>1c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>1d</b>		
<b>e</b> <b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>		0
<b>2</b> Subtract line 1e from Part II, line 7	<b>2</b>		86,990
<b>3</b> Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	<b>3</b>		0
<b>4</b> <b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter the tax amount here	<b>4</b>		86,990
<b>5</b> Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>		
<b>6a</b> Payments: A 2021 overpayment credited to 2022	<b>6a</b>		0
<b>b</b> 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>		35,000
<b>c</b> Tax deposited with Form 8868	<b>6c</b>		
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>		0
<b>e</b> Backup withholding (see instructions)	<b>6e</b>		0
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>		
<b>g</b> Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	<b>6g</b>		0
<b>7</b> <b>Total payments.</b> Add lines 6a through 6g	<b>7</b>		35,000
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input checked="" type="checkbox"/>	<b>8</b>		1,422
<b>9</b> <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>		53,412
<b>10</b> <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>		
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> <b>Refunded</b>	<b>11</b>		

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

<b>1</b> At any time during the 2022 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 <b>CJ</b>	<b>Yes</b>	<b>No</b>
<b>2</b> 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.	<b>Yes</b>	<b>No</b>
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year <b>\$ 0</b>		
<b>4</b> Enter available pre-2018 NOL carryovers here. <b>\$ 28,779</b> . 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 4.		
<b>5</b> 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	
See Additional Data	\$	
	\$	
	\$	
	\$	
<b>6a</b> Did the organization change its method of accounting? (see instructions)		<b>No</b>
<b>b</b> If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other 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.

Patricia S ONeil

2024-05-14

SVP and System CFO

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  
Anna Kolakaluri

Preparer's signature

Date

Check ☐ if self-employedPTIN  
P01275237Firm's name **Deloitte Tax LLP**Firm's EIN **86-1065772**Firm's address **50 South Sixth Street Suite 2800**

Phone no. (612) 397-4000

Minneapolis, MN 55402

**Additional Data**

**Software ID:** 22016090  
**Software Version:** 2022v7.1  
**EIN:** 36-2174823  
**Name:** RUSH University Medical Center

**Line K - Parent Corporation Name Control:** RUSH

**Part IV, Line 5 - Post-2017 NOL carryovers**

Business activity code	Available post-2017 NOL carryover
440000	\$ 1,856,525
530000	\$ 6,401
901101	\$ 1,795,152
560000	\$ 30,999
710000	\$ 63,785

**TY 2022 CostGoodSoldOtherCostSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1

Description	Amount
K-1 Analyzer Other Costs	0

**Total other costs:** 0

**TY 2022 IncomeLossPartnershipSCorpSch****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
US Fitness LLC	-112,701		-112,701

**Total share of gross income:** -112,701**Total share of deductions:** 0**Total gain or loss:** -112,701

**TY 2022 IncomeLossPartnershipSCorpSch****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
DARWIN VENTURE CAPITAL FUND-OF-FUNDS II LP	25		25
HRJ GLOBAL BUY-OUT III (US) LP CO COLMORE INC	11		11
Monroe Capital Private Credit Fund II (Unleveraged) LP	17		17
MESIROW FINANCIAL PRIVATE EQUITY PARTNERSHIP FUND IV LP	-5,260	6	-5,266
The Energy & Minerals Group Fund III LP	403,740	238,274	165,466
VISTA FOUNDATION FUND II-A LP	0		0
Monroe Capital Private Credit Fund III (Unleveraged) LP	-105	0	-105
BWA IV DIRECT FEEDER LP	65,693	0	65,693
45 PARK SQUARE CAPITAL CREDIT OPPORTUNITIES III (USD) LP INC Endowment	397,444		397,444
46 PARK SQUARE CAPITAL CREDIT OPPORTUNITIES III (USD) LP INC Operating	596,167		596,167
Platte River Equity IV LP	284,371	287,192	-2,821
LITTLEJOHN FUND VI LP	8,519	1,548	6,971
CAPITAL DYNAMICS CHAMPION VENTURES VI LP CO COLMORE INC	-113		-113
BW TR US AIV III LP	277,331	0	277,331
BW DME AIV III LP	-3,621		-3,621

**Total share of gross income:** 1,776,567**Total share of deductions:** 686,638**Total gain or loss:** 1,089,929

**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
BW HEALTHCARE AIV III LP	-20,300		-20,300
BW EPP AIV III LP	-68,165	0	-68,165
BRIGHTWOOD CAPITAL FUND III LP	60,083	9,127	50,956
ADAMS STREET PARTNERSHIP FUND - 2008 US FUND LP	5,302	206	5,096
ADAMS STREET PARTNERSHIP FUND - 2007 NON-US FUND LP	-864	0	-864
ADAMS STREET 2009 DIRECT FUND LP	667	21	646
ADAMS STREET PARTNERSHIP FUND - 2008 NON-US FUND LP	-251	16	-267
ADAMS STREET 2008 DIRECT FUND LP	55	18	37
ADAMS STREET PARTNERSHIP FUND - 2009 NON-US LP	-26		-26
ADAMS STREET PARTNERSHIP FUND - 2009 NON-US DEVELOPED MARKETS FUND LP	52	20	32
7WIRE VENTURES FUND LP	-3,441	0	-3,441
DATUM ONE LP CO 50 SOUTH CAPITAL ADVISORS LLC	2,435	11,212	-8,777
ADAMS STREET PARTNERSHIP FUND - 2009 US FUND LP	13,314	847	12,467
BW NOVO AIV III LP	-107,922		-107,922
BLUE WOLF CAPITAL FUND V LP	-87,652	138,053	-225,705

**Total share of gross income:** 1,776,567

**Total share of deductions:** 686,638

**Total gain or loss:** 1,089,929

**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
BP PLATINUM MANAGEMENT AGGREGATOR LP	0		0
SHORE CAPITAL HEALTHCARE PARTNERS FUND IV LP	-26,420	0	-26,420
AGENT CAPITAL FUND II LP	-14,519	0	-14,519
HRJ CAPITAL VC VI (INTERNATIONAL) LP CO COLMORE INC		98	-98

**Total share of gross income:** 1,776,567

**Total share of deductions:** 686,638

**Total gain or loss:** 1,089,929



**TY 2022 OtherDeductionSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1**Form 4562 amount:****Form 8873 amount:****Management fees (non-employees):****Legal fee amount:****Accounting amount:****Lobbying amount:****Investment management amount:****Advertising and promotion amount:****Insurance amount:****Occupancy amount:****Travel amount:****Information technology amount:****Office expenses amount:**

Other type of deduction	Other type deduction amount
Tax compliance consultant	1,562
Patient statements	8,327
Eligibility	2,602
Postage	3,605
Claim submission	750

## TY 2022 OtherDeductionSchedule

**Name:** RUSH University Medical Center

**EIN:** 36-2174823

**Software ID:** 22016090

**Software Version:** 2022v7.1

**Form 4562 amount:**

**Form 8873 amount:**

**Management fees (non-employees):**

**Legal fee amount:**

**Accounting amount:**

**Lobbying amount:**

**Investment management amount:**

**Advertising and promotion amount:**

**Insurance amount:**

**Occupancy amount:**

**Travel amount:**

**Information technology amount:**

**Office expenses amount:**

Other type of deduction	Other type deduction amount
Tax compliance consultant	1,562
Cost of lab tests	95,757

**TY 2022 OtherDeductionSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1**Form 4562 amount:****Form 8873 amount:****Management fees (non-employees):****Legal fee amount:****Accounting amount:****Lobbying amount:****Investment management amount:****Advertising and promotion amount:****Insurance amount:****Occupancy amount:****Travel amount:****Information technology amount:****Office expenses amount:**

Other type of deduction	Other type deduction amount
Tax compliance consultant	1,562
Equipment Building and Software	33,310
Occupancy	79,680
Purchased Services	135,119
Miscellaneous	259,656

TY 2022 OtherDeductionSchedule

**Name:** RUSH University Medical Center

**EIN:** 36-2174823

**Software ID:** 22016090

**Software Version:** 2022v7.1

**Form 4562 amount:**

**Form 8873 amount:**

**Management fees (non-employees):**

**Legal fee amount:**

**Accounting amount:**

**Lobbying amount:**

**Investment management amount:**

**Advertising and promotion amount:**

**Insurance amount:**

**Occupancy amount:**

**Travel amount:**

**Information technology amount:**

**Office expenses amount:**

Other type of deduction	Other type deduction amount
Tax compliance consultant	1,562

**TY 2022 OtherDeductionSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1**Form 4562 amount:****Form 8873 amount:****Management fees (non-employees):****Legal fee amount:****Accounting amount:****Lobbying amount:****Investment management amount:****Advertising and promotion amount:****Insurance amount:****Occupancy amount:****Travel amount:****Information technology amount:****Office expenses amount:**

Other type of deduction	Other type deduction amount
Tax compliance consultant	1,562
Purchased Services	3,906
Miscellaneous	10

TY 2022 OtherDeductionSchedule

**Name:** RUSH University Medical Center

**EIN:** 36-2174823

**Software ID:** 22016090

**Software Version:** 2022v7.1

**Form 4562 amount:**

**Form 8873 amount:**

**Management fees (non-employees):**

**Legal fee amount:**

**Accounting amount:**

**Lobbying amount:**

**Investment management amount:**

**Advertising and promotion amount:**

**Insurance amount:**

**Occupancy amount:**

**Travel amount:**

**Information technology amount:**

**Office expenses amount:**

Other type of deduction	Other type deduction amount
Tax compliance consultant	263

TY 2022 OtherDeductionSchedule

Name: RUSH University Medical Center

EIN: 36-2174823

Software ID: 22016090

Software Version: 2022v7.1

Form 4562 amount:

Form 8873 amount:

Management fees (non-employees):

Legal fee amount:

Accounting amount:

Lobbying amount:

Investment management amount:

Advertising and promotion amount:

Insurance amount:

Occupancy amount:

Travel amount:

Information technology amount:

Office expenses amount:

Other type of deduction	Other type deduction amount
The Energy & Minerals Group Fund III, LP	193,220
ADAMS STREET PARTNERSHIP FUND - 2008 U.S. FUND, L.P.	1,205
ADAMS STREET PARTNERSHIP FUND - 2007 NON-U.S. FUND, L.P.	181
ADAMS STREET 2009 DIRECT FUND, L.P.	148
ADAMS STREET PARTNERSHIP FUND - 2008 NON-U.S. FUND, L.P.	52
ADAMS STREET PARTNERSHIP FUND - 2009 U.S. FUND, L.P.	2,929
BLUE WOLF CAPITAL FUND V, LP	43
Tax Compliance Consultant	50,101

**TY 2022 Post2017NOLSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1

Activity code	Schedule A reference number for this instance	Total number of Schedule A as included	Post-2017 NOL carried forward from prior year	Total Post-2017 NOL Activities Included on Schedule A	Post-2017 Carried Over to Subsequent Tax Years
560000	1	7	65,336	0	65,336



**TY 2022 Post2017NOLSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1

Activity code	Schedule A reference number for this instance	Total number of Schedule A as included	Post-2017 NOL carried forward from prior year	Total Post-2017 NOL Activities Included on Schedule A	Post-2017 Carried Over to Subsequent Tax Years
440000	3	7	3,158,742	0	3,158,742

**TY 2022 Post2017NOLSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1

Activity code	Schedule A reference number for this instance	Total number of Schedule A as included	Post-2017 NOL carried forward from prior year	Total Post-2017 NOL Activities Included on Schedule A	Post-2017 Carried Over to Subsequent Tax Years
530000	4	7	6,401	6,401	0

**TY 2022 Post2017NOLSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1

Activity code	Schedule A reference number for this instance	Total number of Schedule A as included	Post-2017 NOL carried forward from prior year	Total Post-2017 NOL Activities Included on Schedule A	Post-2017 Carried Over to Subsequent Tax Years
710000	6	7	176,749	0	176,749

**TY 2022 Post2017NOLSchedule****Name:** RUSH University Medical Center**EIN:** 36-2174823**Software ID:** 22016090**Software Version:** 2022v7.1

Activity code	Schedule A reference number for this instance	Total number of Schedule A as included	Post-2017 NOL carried forward from prior year	Total Post-2017 NOL Activities Included on Schedule A	Post-2017 Carried Over to Subsequent Tax Years
901101	7	7	1,864,658	695,064	1,169,594

TY 2022 Pre2018NOLSchedule

Name: RUSH University Medical Center

EIN: 36-2174823

Software ID: 22016090

Software Version: 2022v7.1

Pre-2018 NOL carried forward  
from prior year: 28,779

Pre-2018 NOL Included in NOL  
deduction: 28,779

Pre-2018 NOL Activities Included on Schedule A

Activity code	Post-2017 Carried Over to Subsequent Tax Years
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Total Pre-2018 NOL Activities  
Included on Schedule A: 28,779

Total Pre-2018 NOLs Applied: 28,779

Balance remaining after total Pre-  
2018 applied: 0

Pre-2018 NOL Expiring Current  
Year: 0

Pre-2018 Carried Over to  
Subsequent Tax Years: 0

SCHEDULE A  
(Form 990-T)

Department of the Treasury  
Internal Revenue Service

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

▶ Go to [www.irs.gov/Form990T](https://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).

A Name of the organization  
RUSH University Medical Center

B Employer identification number  
36-2174823

C Unrelated business activity code (see instructions) ▶ 560000

D Sequence: 1 of 7

E Describe the unrelated trade or business ▶ Billing Services

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 75,017			
b	Less returns and allowances 0 c Balance ▶	1c 75,017		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 75,017		75,017
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b 0		0
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 75,017	0	75,017

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	72,272
3	Repairs and maintenance	3	0
4	Bad debts	4	0
5	Interest (attach statement) (see instructions)	5	0
6	Taxes and licenses	6	0
7	Depreciation (attach Form 4562) (see instructions)	7 0	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 0
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	4,194
11	Employee benefit programs	11	16,042
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	16,846
15	Total deductions. Add lines 1 through 14	15	109,354
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-34,337
17	Deduction for net operating loss (see instructions)	17	0
18	Unrelated business taxable income. Subtract line 17 from line 16	18	-34,337

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

<b>1</b> Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)					
<b>A</b> <input type="checkbox"/>					
<b>B</b> <input type="checkbox"/>					
<b>C</b> <input type="checkbox"/>					
<b>D</b> <input type="checkbox"/>					
<b>2</b>	Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>a</b>	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b>	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b>	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . .				0
<b>4</b>	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b>	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

<b>1</b> Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)					
<b>A</b> <input type="checkbox"/>					
<b>B</b> <input type="checkbox"/>					
<b>C</b> <input type="checkbox"/>					
<b>D</b> <input type="checkbox"/>					
<b>2</b>	Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3</b>	Deductions directly connected with or allocable to debt-financed property				
<b>a</b>	Straight line depreciation (attach statement)				
<b>b</b>	Other deductions (attach statement) . . . . .				
<b>c</b>	Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b>	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b>	Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b>	Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b>	Gross income reportable. Multiply line 2 by line 6				
<b>8</b>	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
<b>9</b>	Allocable deductions. Multiply line 3c by line 6				
<b>10</b>	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . .				0
<b>11</b>	Total dividends-received deductions included in line 10 . . . . .				0

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	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
(1)					
(2)					
(3)					
(4)					

## Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	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
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b> . . . . . ▶			0	0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . . ▶		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	2	0
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3	0
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4	0
5	Gross income from activity that is not unrelated business income . . . . .	5	0
6	Expenses attributable to income entered on line 5 . . . . .	6	0
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7	0



<b>1</b> Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.	
<b>A</b>	<input type="checkbox"/>
<b>B</b>	<input type="checkbox"/>
<b>C</b>	<input type="checkbox"/>
<b>D</b>	<input type="checkbox"/>

	A	B	C	D
2 Gross advertising income . . . . .				

3	Direct Advertising costs by periodical				
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<b>4</b>	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .				
<b>5</b>	Readership costs . . . . .				
<b>6</b>	Circulation income . . . . .				
<b>7</b>	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .				
<b>8</b>	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .				

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			
Total. Enter here and on Part II, line 1			0

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SCHEDULE A  
(Form 990-T)

Department of the Treasury  
Internal Revenue Service

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

▶ Go to [www.irs.gov/Form990T](https://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).

A Name of the organization  
RUSH University Medical Center

B Employer identification number  
36-2174823

C Unrelated business activity code (see instructions) ▶ 620000

D Sequence: 2 of 7

E Describe the unrelated trade or business ▶ Laboratory Services

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 231,172			
b	Less returns and allowances 0 c Balance ▶	1c 231,172		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 231,172		231,172
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b 0		0
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 231,172	0	231,172

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	31,722
3	Repairs and maintenance	3	6,457
4	Bad debts	4	0
5	Interest (attach statement) (see instructions)	5	0
6	Taxes and licenses	6	0
7	Depreciation (attach Form 4562) (see instructions)	7 1,855	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 1,855
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	1,354
11	Employee benefit programs	11	5,178
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	97,319
15	Total deductions. Add lines 1 through 14	15	143,885
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	87,287
17	Deduction for net operating loss (see instructions)	17	0
18	Unrelated business taxable income. Subtract line 17 from line 16	18	87,287

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

<b>1</b>	Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b>	<input type="checkbox"/>				
<b>B</b>	<input type="checkbox"/>				
<b>C</b>	<input type="checkbox"/>				
<b>D</b>	<input type="checkbox"/>				
<b>2</b>	Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>a</b>	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b>	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b>	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . . <b>0</b>				
<b>4</b>	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b>	<b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . . <b>0</b>				

**Part V Unrelated Debt-Financed Income** (see instructions)

<b>1</b>	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b>	<input type="checkbox"/>				
<b>B</b>	<input type="checkbox"/>				
<b>C</b>	<input type="checkbox"/>				
<b>D</b>	<input type="checkbox"/>				
<b>2</b>	Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3</b>	Deductions directly connected with or allocable to debt-financed property				
<b>a</b>	Straight line depreciation (attach statement)				
<b>b</b>	Other deductions (attach statement) . . . . .				
<b>c</b>	Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b>	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b>	Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b>	Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b>	Gross income reportable. Multiply line 2 by line 6				
<b>8</b>	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . . <b>0</b>				
<b>9</b>	Allocable deductions. Multiply line 3c by line 6				
<b>10</b>	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . . <b>0</b>				
<b>11</b>	<b>Total dividends-received deductions</b> included in line 10 . . . . . <b>0</b>				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	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
(1)					
(2)					
(3)					
(4)					

## Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	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
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b> . . . . . ▶			0	0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . . ▶		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . .	2	0
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3	0
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4	0
5	Gross income from activity that is not unrelated business income . . . . .	5	0
6	Expenses attributable to income entered on line 5 . . . . .	6	0
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7	0

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

**B** ☐

**C** ☐

**D** ☐

amou

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				

<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				0

3	Direct Advertising costs by periodical				
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**a** Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . **0**

**4** Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .

**5** Readership costs . . . . .

**6** Circulation income . . . . .

**7** Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .

**8** Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .

**a** Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ► 0

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

<b>Total.</b> Enter here and on Part II, line 1 . . . . .	0
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SCHEDULE A  
(Form 990-T)

Department of the Treasury  
Internal Revenue Service

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

▶ Go to [www.irs.gov/Form990T](https://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).

A Name of the organization  
RUSH University Medical Center

B Employer identification number  
36-2174823

C Unrelated business activity code (see instructions) ▶ 440000

D Sequence: 3 of 7

E Describe the unrelated trade or business ▶ Pharmacy

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 3,321,702			
b	Less returns and allowances 0 c Balance ▶	1c 3,321,702		
2	Cost of goods sold (Part III, line 8)	2 2,739,675		
3	Gross profit. Subtract line 2 from line 1c	3 582,027		582,027
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b 0		0
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 582,027	0	582,027

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	1,103,568
3	Repairs and maintenance	3	0
4	Bad debts	4	0
5	Interest (attach statement) (see instructions)	5	0
6	Taxes and licenses	6	3,844
7	Depreciation (attach Form 4562) (see instructions)	7 1,922	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 1,922
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	55,045
11	Employee benefit programs	11	210,538
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	509,327
15	Total deductions. Add lines 1 through 14	15	1,884,244
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-1,302,217
17	Deduction for net operating loss (see instructions)	17	0
18	Unrelated business taxable income. Subtract line 17 from line 16	18	-1,302,217

**Part III Cost of Goods Sold** Enter method of inventory valuation ► **INVENTORIES AT COST**

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	2,739,675
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	2,739,675
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	2,739,675
<b>9</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

<b>1</b> Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b> <input type="checkbox"/>				
<b>B</b> <input type="checkbox"/>				
<b>C</b> <input type="checkbox"/>				
<b>D</b> <input type="checkbox"/>				
<b>2</b> Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . . <b>0</b>				
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . . <b>0</b>				

**Part V Unrelated Debt-Financed Income** (see instructions)

<b>1</b> Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b> <input type="checkbox"/>				
<b>B</b> <input type="checkbox"/>				
<b>C</b> <input type="checkbox"/>				
<b>D</b> <input type="checkbox"/>				
<b>2</b> Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . . <b>0</b>				
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . . <b>0</b>				
<b>11</b> <b>Total dividends-received deductions</b> included in line 10 . . . . . <b>0</b>				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	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
(1)					
(2)					
(3)					
(4)					

## Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	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
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b> . . . . . ▶			0	0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . . ▶		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	2	0
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3	0
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4	0
5	Gross income from activity that is not unrelated business income . . . . .	5	0
6	Expenses attributable to income entered on line 5 . . . . .	6	0
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7	0



**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

**D** ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				

<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				0

3	Direct Advertising costs by periodical				
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**a** Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . **0**

**4** Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .


**a** Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ► 0

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

<b>Total.</b> Enter here and on Part II, line 1 . . . . .										0
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[illegible]

SCHEDULE A  
(Form 990-T)

Department of the Treasury  
Internal Revenue Service

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

▶ Go to [www.irs.gov/Form990T](https://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).

A Name of the organization  
RUSH University Medical Center

B Employer identification number  
36-2174823

C Unrelated business activity code (see instructions) ▶ 530000

D Sequence: 4 of 7

E Describe the unrelated trade or business ▶ Rental of Space to Controlled Corporation

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	0				
b	Less returns and allowances	0	c Balance ▶	1c	0	
2	Cost of goods sold (Part III, line 8)			2	0	
3	Gross profit. Subtract line 2 from line 1c			3	0	0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)			4a	0	0
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)			4b	0	0
c	Capital loss deduction for trusts			4c		
5	Income (loss) from a partnership or an S corporation (attach statement)			5	0	0
6	Rent income (Part IV)			6	0	0
7	Unrelated debt-financed income (Part V)			7	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)			8	1,519,368	1,313,158
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			9	0	0
10	Exploited exempt activity income (Part VIII)			10	0	0
11	Advertising income (Part IX)			11	0	0
12	Other income (see instructions; attach statement)			12	0	0
13	Total. Combine lines 3 through 12			13	1,519,368	1,313,158

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income						
1	Compensation of officers, directors, and trustees (Part X)			1		0
2	Salaries and wages			2		0
3	Repairs and maintenance			3		0
4	Bad debts			4		0
5	Interest (attach statement) (see instructions)			5		0
6	Taxes and licenses			6		0
7	Depreciation (attach Form 4562) (see instructions)	7	0			
8	Less depreciation claimed in Part III and elsewhere on return	8a	0	8b		0
9	Depletion			9		0
10	Contributions to deferred compensation plans			10		0
11	Employee benefit programs			11		0
12	Excess exempt expenses (Part VIII)			12		0
13	Excess readership costs (Part IX)			13		0
14	Other deductions (attach statement)			14		1,562
15	Total deductions. Add lines 1 through 14			15		1,562
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16		204,648
17	Deduction for net operating loss (see instructions)			17		6,401
18	Unrelated business taxable income. Subtract line 17 from line 16			18		198,247

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

<b>1</b> Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b> <input type="checkbox"/>				
<b>B</b> <input type="checkbox"/>				
<b>C</b> <input type="checkbox"/>				
<b>D</b> <input type="checkbox"/>				
<b>2</b> Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . . <b>0</b>				
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . . <b>0</b>				

**Part V Unrelated Debt-Financed Income** (see instructions)

<b>1</b> Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b> <input type="checkbox"/>				
<b>B</b> <input type="checkbox"/>				
<b>C</b> <input type="checkbox"/>				
<b>D</b> <input type="checkbox"/>				
<b>2</b> Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . . <b>0</b>				
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . . <b>0</b>				
<b>11</b> <b>Total dividends-received deductions</b> included in line 10 . . . . . <b>0</b>				

<b>Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations</b> (see instructions)					
1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	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
(1) Room Five Hundred	23-7139832				
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	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	
(1)		1,519,368	1,519,368	1,313,158	
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b> . . . . . ▶			1,519,368	1,313,158	

<b>Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization</b> (see instructions)				
1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)	0		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . . ▶				0

<b>Part VIII Exploited Exempt Activity Income, Other Than Advertising Income</b> (see instructions)		
1 Description of exploited activity: _____	2	0
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . .	3	0
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	4	0
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	5	0
5 Gross income from activity that is not unrelated business income . . . . .	6	0
6 Expenses attributable to income entered on line 5 . . . . .	7	0
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .		

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

**D** ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				

**a** Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . 0

3	Direct Advertising costs by periodical				
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**a** Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . **0**

**4 Advertising gain (loss).** Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8.


**a** Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ► 0

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1) See Additional Data Table			
(2)			
(3)			
(4)			

<b>Total.</b> Enter here and on Part II, line 1 . . . . .	0
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SCHEDULE A  
(Form 990-T)

Department of the Treasury  
Internal Revenue Service

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

▶ Go to [www.irs.gov/Form990T](https://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).

A Name of the organization  
RUSH University Medical Center

B Employer identification number  
36-2174823

C Unrelated business activity code (see instructions) ▶ 810000

D Sequence: 5 of 7

E Describe the unrelated trade or business ▶ Parking

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 44,000			
b	Less returns and allowances 0 c Balance ▶	1c 44,000		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 44,000		44,000
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b 0		0
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0		0
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 44,000	0	44,000

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	0
3	Repairs and maintenance	3	7,669
4	Bad debts	4	0
5	Interest (attach statement) (see instructions)	5	0
6	Taxes and licenses	6	0
7	Depreciation (attach Form 4562) (see instructions)	7 0	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 0
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	0
11	Employee benefit programs	11	0
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	5,478
15	Total deductions. Add lines 1 through 14	15	13,147
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	30,853
17	Deduction for net operating loss (see instructions)	17	0
18	Unrelated business taxable income. Subtract line 17 from line 16	18	30,853

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

**1** Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

**A** ☐ \_\_\_\_\_

**B** ☐ \_\_\_\_\_

**C** ☐ \_\_\_\_\_

**D** ☐ \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . .				0
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

**1** Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

**A** ☐ \_\_\_\_\_

**B** ☐ \_\_\_\_\_

**C** ☐ \_\_\_\_\_

**D** ☐ \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt-financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . .				0
<b>11</b> <b>Total dividends-received deductions</b> included in line 10 . . . . .				0

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	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
(1)					
(2)					
(3)					
(4)					

## Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	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
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b> . . . . . ▶			0	0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . . ▶		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	2	0
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3	0
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4	0
5	Gross income from activity that is not unrelated business income . . . . .	5	0
6	Expenses attributable to income entered on line 5 . . . . .	6	0
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7	0



**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

**B** ☐

**C** ☐

**D** ☐

amou

Enter amounts for each periodical listed above in the corresponding column.

**2** Gross advertising income . . . . .

**a** Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . **0**

### 3 Direct Advertising costs by periodical . . .

**a** Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . **0**

**4 Advertising gain (loss).** Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .

**5** Readership costs . . . . .

**6** Circulation income . . . . .

**7** Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .

**8** Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .

**a** Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ► 0

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

<b>Total.</b> Enter here and on Part II, line 1 . . . . .											0
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[illegible]

SCHEDULE A  
(Form 990-T)

Department of the Treasury  
Internal Revenue Service

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

▶ Go to [www.irs.gov/Form990T](https://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).

A Name of the organization  
RUSH University Medical Center

B Employer identification number  
36-2174823

C Unrelated business activity code (see instructions) ▶ 710000

D Sequence: 6 of 7

E Describe the unrelated trade or business ▶ Fitness Center

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	0				
b	Less returns and allowances	0	c Balance ▶	1c	0	
2	Cost of goods sold (Part III, line 8)			2	0	
3	Gross profit. Subtract line 2 from line 1c			3	0	0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)			4a	0	0
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)			4b	0	0
c	Capital loss deduction for trusts			4c		
5	Income (loss) from a partnership or an S corporation (attach statement)			5	-112,701	-112,701
6	Rent income (Part IV)			6	0	0
7	Unrelated debt-financed income (Part V)			7	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)			8	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			9	0	0
10	Exploited exempt activity income (Part VIII)			10	0	0
11	Advertising income (Part IX)			11	0	0
12	Other income (see instructions; attach statement)			12	0	0
13	Total. Combine lines 3 through 12			13	-112,701	0
						-112,701

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income						
1	Compensation of officers, directors, and trustees (Part X)			1		0
2	Salaries and wages			2		0
3	Repairs and maintenance			3		0
4	Bad debts			4		0
5	Interest (attach statement) (see instructions)			5		0
6	Taxes and licenses			6		0
7	Depreciation (attach Form 4562) (see instructions)			7	0	
8	Less depreciation claimed in Part III and elsewhere on return			8a	0	8b 0
9	Depletion			9		0
10	Contributions to deferred compensation plans			10		0
11	Employee benefit programs			11		0
12	Excess exempt expenses (Part VIII)			12		0
13	Excess readership costs (Part IX)			13		0
14	Other deductions (attach statement)			14		263
15	Total deductions. Add lines 1 through 14			15		263
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16		-112,964
17	Deduction for net operating loss (see instructions)			17		0
18	Unrelated business taxable income. Subtract line 17 from line 16			18		-112,964

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

<b>1</b> Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)					
<b>A</b> <input type="checkbox"/>					
<b>B</b> <input type="checkbox"/>					
<b>C</b> <input type="checkbox"/>					
<b>D</b> <input type="checkbox"/>					
<b>2</b>	Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>a</b>	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b>	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b>	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . .				0
<b>4</b>	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b>	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . .				0

**Part V Unrelated Debt-Financed Income** (see instructions)

<b>1</b> Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)					
<b>A</b> <input type="checkbox"/>					
<b>B</b> <input type="checkbox"/>					
<b>C</b> <input type="checkbox"/>					
<b>D</b> <input type="checkbox"/>					
<b>2</b>	Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3</b>	Deductions directly connected with or allocable to debt-financed property				
<b>a</b>	Straight line depreciation (attach statement)				
<b>b</b>	Other deductions (attach statement) . . . . .				
<b>c</b>	Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b>	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b>	Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b>	Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b>	Gross income reportable. Multiply line 2 by line 6				
<b>8</b>	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . .				0
<b>9</b>	Allocable deductions. Multiply line 3c by line 6				
<b>10</b>	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . .				0
<b>11</b>	Total dividends-received deductions included in line 10 . . . . .				0

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	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
(1)					
(2)					
(3)					
(4)					

## Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	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
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b> . . . . . ▶			0	0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . . ▶		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . .	2	0
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3	0
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4	0
5	Gross income from activity that is not unrelated business income . . . . .	5	0
6	Expenses attributable to income entered on line 5 . . . . .	6	0
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7	0

**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

**D** ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				

**a** Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . **0**

3	Direct Advertising costs by periodical				
---	--	--	--	--	--

**a** Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . **0**

**4** Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8.


**a** Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ► 0

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

<b>Total.</b> Enter here and on Part II, line 1 . . . . .	0
---	---

[illegible]

SCHEDULE A  
(Form 990-T)

Department of the Treasury  
Internal Revenue Service

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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

▶ Go to [www.irs.gov/Form990T](https://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).

A Name of the organization  
RUSH University Medical Center

B Employer identification number  
36-2174823

C Unrelated business activity code (see instructions) ▶ 901101

D Sequence: 7 of 7

E Describe the unrelated trade or business ▶ QPI Investments

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 0			
b	Less returns and allowances 0 c Balance ▶	1c 0		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 0		0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 20,289		20,289
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b 11,447		11,447
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5 1,089,929		1,089,929
6	Rent income (Part IV)	6 0	0	0
7	Unrelated debt-financed income (Part V)	7 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0	0	0
11	Advertising income (Part IX)	11 0	0	0
12	Other income (see instructions; attach statement)	12 0		0
13	Total. Combine lines 3 through 12	13 1,121,665	0	1,121,665

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		
1	Compensation of officers, directors, and trustees (Part X)	1	0
2	Salaries and wages	2	0
3	Repairs and maintenance	3	0
4	Bad debts	4	0
5	Interest (attach statement) (see instructions)	5	0
6	Taxes and licenses	6 4,956	
7	Depreciation (attach Form 4562) (see instructions)	7 0	
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b 0
9	Depletion	9	0
10	Contributions to deferred compensation plans	10	0
11	Employee benefit programs	11	0
12	Excess exempt expenses (Part VIII)	12	0
13	Excess readership costs (Part IX)	13	0
14	Other deductions (attach statement)	14	247,879
15	Total deductions. Add lines 1 through 14	15	252,835
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	868,830
17	Deduction for net operating loss (see instructions)	17	695,064
18	Unrelated business taxable income. Subtract line 17 from line 16	18	173,766

**Part III Cost of Goods Sold** Enter method of inventory valuation ►

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	0
<b>2</b>	Purchases . . . . .	<b>2</b>	0
<b>3</b>	Cost of labor . . . . .	<b>3</b>	0
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	0
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	0
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	0
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	0
<b>9</b>	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

<b>1</b> Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b> <input type="checkbox"/>				
<b>B</b> <input type="checkbox"/>				
<b>C</b> <input type="checkbox"/>				
<b>D</b> <input type="checkbox"/>				
<b>2</b> Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D . . . . .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . . . . . <b>0</b>				
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) . . . . .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . . <b>0</b>				

**Part V Unrelated Debt-Financed Income** (see instructions)

<b>1</b> Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)				
<b>A</b> <input type="checkbox"/>				
<b>B</b> <input type="checkbox"/>				
<b>C</b> <input type="checkbox"/>				
<b>D</b> <input type="checkbox"/>				
<b>2</b> Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . . <b>0</b>				
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . . <b>0</b>				
<b>11</b> <b>Total dividends-received deductions</b> included in line 10 . . . . . <b>0</b>				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	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
(1)					
(2)					
(3)					
(4)					

## Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	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
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b> . . . . . ▶			0	0

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b> . . . . . ▶		0		0

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . . . .	2	0
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3	0
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 . . . . .	4	0
5	Gross income from activity that is not unrelated business income . . . . .	5	0
6	Expenses attributable to income entered on line 5 . . . . .	6	0
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 . . . . .	7	0



**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

**B** ☐

**C** ☐

**D** ☐

amou

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income . . . . .				

## 2 Gross advertising income

**a** Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . . **0**

### 3 Direct Advertising costs by periodical

**a** Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . . **0**

**4** Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 . . . . .

**5** Readership costs . . . . .

6 Circulation income . . . . .

**7** Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero . . . . .

**8** Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .

**a** Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ► 0

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

<b>Total.</b> Enter here and on Part II, line 1 . . . . .	0
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**Part XI** Supplemental Information (see instructions)

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As Filed Data -

DLN: 93393135003314

SCHEDULE D  
(Form 1120)

Department of the Treasury  
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

2022

Name  
RUSH University Medical Center

Employer identification number  
36-2174823

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses -- Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
  
This form may be easier to complete if you round off cents to whole dollars.

(d)  
Proceeds  
(sales price)

(e)  
Cost  
(or other basis)

(g) Adjustments to gain or loss from Form(s) 8949, Part 1, line 2, column (g)

(h) Gain or (loss)  
Subtract column (e) from column (d) and combine the result with column (g)

1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b

1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked

2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked

3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked

4 Short-term capital gain from installment sales from Form 6252, line 26 or 37

5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824

6 Unused capital loss carryover (attach computation)

7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h

0

0

0

-19,986

4

5

6

7

-19,986

Part II Long-Term Capital Gains and Losses -- Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
  
This form may be easier to complete if you round off cents to whole dollars.

(d)  
Proceeds  
(sales price)

(e)  
Cost  
(or other basis)

(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)

(h) Gain or (loss)  
Subtract column (e) from column (d) and combine the result with column (g)

8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b

8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked

9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked

10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked

11 Enter gain from Form 4797, line 7 or 9

12 Long-term capital gain from installment sales from Form 6252, line 26 or 37

13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824

14 Capital gain distributions (see instructions)

15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h

0

0

0

40,275

11

12

13

14

15

51,722

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)

17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)

18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns

0

31,736

31,736

Note: If losses exceed gains, see Capital losses in the instructions.

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 11460M

Schedule D (Form 1120) 2022

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Form **4562**  
Department of the Treasury  
Internal Revenue Service  
(99)

**Depreciation and Amortization**  
**(Including Information on Listed Property)**  
**▶ Attach to your tax return.**  
**▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.**

OMB No. 1545-0172  
**2022**  
Attachment  
Sequence No. **179**

Name(s) shown on return  
RUSH University Medical Center

Business or activity to which this form relates  
620000

Identifying number  
36-2174823

**Part I Election To Expense Certain Property Under Section 179**  
**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	0
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562.	10	0
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	0

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	0
16	Other depreciation (including ACRS)	16	0

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	1,855
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	0
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,855
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

**For Paperwork Reduction Act Notice, see separate instructions.** Cat. No. 12906N Form **4562** (2022)

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)  
Note:For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No

24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.						25	0	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1						29		0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

# Additional Data

**Software ID:** 22016090

**Software Version:** 2022v7.1

**EIN:** 36-2174823

**Name:** RUSH University Medical Center

**Line 12 - Section 179 Expense Deduction Note:** SUMMARY

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93393135003314

Form **4562**  
Department of the Treasury  
Internal Revenue Service  
(99)

**Depreciation and Amortization**  
**(Including Information on Listed Property)**  
**▶ Attach to your tax return.**  
**▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.**

OMB No. 1545-0172  
**2022**  
Attachment  
Sequence No. **179**

Name(s) shown on return  
RUSH University Medical Center

Business or activity to which this form relates  
440000

Identifying number  
36-2174823

**Part I Election To Expense Certain Property Under Section 179**  
**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	0
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562.	10	0
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	0

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	0
15	Property subject to section 168(f)(1) election	15	0
16	Other depreciation (including ACRS)	16	0

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	1,922
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	0
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,922
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

For Paperwork Reduction Act Notice, see separate instructions. | Cat. No. 12906N | Form **4562** (2022)

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note:For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No

24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.						25	0	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1						29		0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

# Additional Data

**Software ID:** 22016090

**Software Version:** 2022v7.1

**EIN:** 36-2174823

**Name:** RUSH University Medical Center

**Line 12 - Section 179 Expense Deduction Note:** SUMMARY



**Form 8949**  
Department of the  
Treasury  
Internal Revenue Service

## Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

# 2022

Attachment  
Sequence No. **12A**

Name(s) shown on return  
RUSH University Medical Center

**Social security number or taxpayer identification number**  
36-2174823

*Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Short-term gain/loss from investments				( )		0	-19,986
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked). . . . . ►				0	(0)		0	-19,986

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

RUSH University Medical Center

36-2174823

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

☒ (F) Long-term transactions not reported to you on Form 1099-B

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.