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Form **990-T**

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

OMB No 1545-0047

For calendar year 2019 or other tax year beginning 8/01, 2019, and ending 7/31, 2020

**2019**

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

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

Department of the Treasury  
Internal Revenue Service

<b>A</b> <input type="checkbox"/> Check box if address changed	<b>Print or Type</b> CALIFORNIA WESTERN SCHOOL OF LAW 225 CEDAR ST. SAN DIEGO, CA 92101	<input type="checkbox"/> Check box if name changed and see instructions )	<b>D</b> Employer identification number (Employees' trust, see instructions)  95-2944594
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)		<b>E</b> Unrelated business activity code (See instructions)  900099	

<b>C</b> Book value of all assets at end of year 67,408,736.	<b>F</b> Group exemption number (See instructions) ▶	<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
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**H** Enter the number of the organization's unrelated trades or businesses ▶ 1 Describe the only (or first) unrelated trade or business here ▶ PASSTHROUGH K-1 UNRELATED BUSINESS INCOME If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

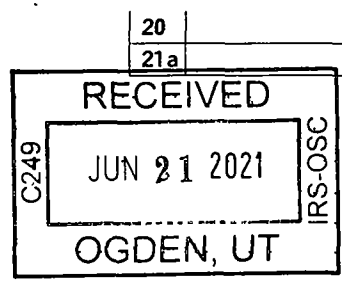
**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If 'Yes,' enter the name and identifying number of the parent corporation ▶

**J** The books are in care of ▶ CINDY BERTRAND, CFO Telephone number ▶ 619-525-7073

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c Balance ▶		1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit Subtract line 2 from line 1c	3		
4 a	Capital gain net income*(attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement) <span style="float:right">ST 1</span>	5	12,965.	12,965.
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions, attach schedule)	12		
13	<b>Total.</b> Combine lines 3 through 12	13	12,965.	12,965.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14	
15	Salaries and wages	15	
16	Repairs and maintenance	16	
17	Bad debts	17	
18	Interest (attach schedule) (see instructions)	18	
19	Taxes and licenses	19	
20	Depreciation (attach Form 4562)	20	
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	
22	Depletion	22	
23	Contributions to deferred compensation plans	23	
24	Employee benefit programs	24	
25	Excess exempt expenses (Schedule I)	25	
26	Excess readership costs (Schedule J)	26	
27	Other deductions (attach schedule)	27	
28	<b>Total deductions.</b> Add lines 14 through 27	28	
29	Unrelated business taxable income before net operating loss deduction Subtract line 28 from line 13	29	12,965.
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	30	
31	Unrelated business taxable income Subtract line 30 from line 29	31	12,965.



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BAA For Paperwork Reduction Act Notice, see instructions.

**Part III Total Unrelated Business Taxable Income**

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	32	12,965.
33	Amounts paid for disallowed fringes		33	
34	Charitable contributions (see instructions for limitation rules)		34	
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33		35	12,965.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instr)	SEE ST 70	36	12,965.
37	Total of unrelated business taxable income before specific deduction Subtract line 36 from line 35		37	0.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)		38	
39	<b>Unrelated business taxable income.</b> Subtract line 38 from line 37 If line 38 is greater than line 37, enter the smaller of zero or line 37		39	0.

**Part IV Tax Computation**

40	<b>Organizations Taxable as Corporations.</b> Multiply line 39 by 21% (0.21)		40	0.
41	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation Income tax on the amount on line 39 from <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)		41	
42	<b>Proxy tax.</b> See instructions		42	
43	Alternative minimum tax (trusts only)		43	
44	<b>Tax on Noncompliant Facility Income.</b> See instructions		44	
45	<b>Total.</b> Add lines 42, 43, and 44 to line 40 or 41, whichever applies		45	0.

**Part V Tax and Payments**

46 a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	46 a		
b	Other credits (see instructions)	46 b		
c	General business credit Attach Form 3800 (see instructions)	46 c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46 d		
e	<b>Total credits.</b> Add lines 46a through 46d	46 e		0.
47	Subtract line 46e from line 45	47		0.
48	Other taxes 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 schedule)	48		
49	<b>Total tax.</b> Add lines 47 and 48 (see instructions)	49		0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50		
51 a	Payments A 2018 overpayment credited to 2019	51 a	1,124.	
b	2019 estimated tax payments	51 b		
c	Tax deposited with Form 8868	51 c		
d	Foreign organizations Tax paid or withheld at source (see instructions)	51 d		
e	Backup withholding (see instructions)	51 e		
f	Credit for small employer health insurance premiums (attach Form 8941)	51 f		
g	Other credits, adjustments, and payments <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51 g		
52	<b>Total payments.</b> Add lines 51a through 51g	52		1,124.
53	Estimated tax penalty (see instructions) Check if Form 2220 is attached	53		
54	<b>Tax due.</b> If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54		
55	<b>Overpayment.</b> If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55		1,124.
56	Enter the amount of line 55 you want <b>Credited to 2020 estimated tax</b> 1,124.   <b>Refunded</b>	56		0.

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

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If 'Yes,' the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If 'Yes,' enter the name of the foreign country here	Yes	No
	CAYMAN ISLANDS	X	
58	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.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year \$		0.

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

**Sign Here**  
 Signature of officer: Cindy Bertrand Date: 06/09/2021 Title: CFO  
 May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self employed	PTIN
CHERYL RHODE	CHERYL RHODE	06/09/2021		P00234939
Firm's name	Firm's EIN			
WEST RHODE & ROBERTS	33-0783983			
Firm's address	Phone no			
2741 4TH AVE SAN DIEGO, CA 92103	619-615-5380			

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

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

**Schedule C – Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

1 Description of property		
(1)		
(2)		
(3)		
(4)		
2 Rent received or accrued		
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) ▶

**Schedule E – Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach sch)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Column 4 divided by column 5	7 Gross income reportable (column 2 x column 6)	8 Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		0%		
(2)		0%		
(3)		0%		
(4)		0%		
Totals			Enter here and on page 1, Part I, line 7, column (A) ▶	Enter here and on page 1, Part I, line 7, column (B)
Total dividends-received deductions included in column 8				

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

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 page 1, Part I, line 8, column (A)

Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)

**Totals**

**Schedule G – 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 schedule)	4 Set-asides (attach schedule)	5 Total deductions and set-asides (column 3 plus column 4)
(1)				
(2)				
(3)				
(4)				

Enter here and on page 1, Part I, line 9, column (A)

Enter here and on page 1, Part I, line 9, column (B)

**Totals**

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

1 Description of exploited activity	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute columns 5 through 7	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						

Enter here and on page 1, Part I, line 10, column (A)  
Enter here and on page 1, Part I, line 10, column (B)

Enter here and on page 1, Part II, line 25

**Totals**

**Schedule J – Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (col 6 minus col 5, but not more than col 4)
(1)						
(2)						
(3)						
(4)						

**Totals** (carry to Part II, line (5))

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis )

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5 Circulation income	6 Readership costs	7 Excess readership costs (col 6 minus col 5, but not more than col 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
<b>Totals, Part II (lines 1– 5)</b>	Enter here and on page 1, Part I, line 11, column (A)	Enter here and on page 1, Part I, line 11, column (B)				Enter here and on page 1, Part II, line 26

**Schedule K – Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			

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Form 990-T (2019)

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**STATEMENT 1  
FORM 990-T, PART I, LINE 5  
INCOME (LOSS) FROM PARTNERSHIPS AND S CORPORATIONS**

NAME	GROSS INCOME	DEDUCTIONS	INCOME (LOSS)
VENTURE INVESTMENT ASSOCIATES VII LP	\$ 1,733.	\$ 0.	\$ 1,733.
FORESTER PARTNERS II, LP	9,506.	0.	9,506.
FEG PRIVATE OPPORTUNITIES FUND III LP	1,504.	0.	1,504.
AETHER REAL ASSETS II, L.P.	218.	0.	218.
HARVEST MLP INCOME FUND II LLC	6.	0.	6.
		TOTAL	\$ <u>12,967.</u>

**STATEMENT 2  
FORM 990-T, PART III, LINE 36  
NET OPERATING LOSS DEDUCTION**

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS PREVIOUSLY USED	LOSS AVAILABLE
7/31/18	\$ 26,876.	\$ 13,339.	\$ 13,537.
NET OPERATING LOSS AVAILABLE			\$ 13,537.
TAXABLE INCOME			\$ 12,965.
NET OPERATING LOSS DEDUCTION (LIMITED TO TAXABLE INCOME)			\$ <u>12,965.</u>