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

For calendar year 2009 or other tax year beginning _______________ 07/01, 2009, and ending ___________________ 12/31/09.

**Part I**  
Unrelated Trade or Business Income

<table>
<thead>
<tr>
<th>(A) Income</th>
<th>(B) Expenses</th>
<th>(C) Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a  Gross receipts or sales</td>
<td></td>
<td></td>
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<tr>
<td>1b  Less returns and allowances</td>
<td></td>
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</tbody>
</table>

2  Cost of goods sold (Schedule A, line 7)

3a  Capital gain net income (attach Schedule D)

3b  Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)

5  Income (loss) from partnerships and S corporations (attach statement)

6  Rent income (Schedule C)

7  Unrelated debt-financed income (Schedule E)

8  Interest, annuities, royalties, and rents from controlled organizations (Schedule F)

9  Investment income of a section 501(c)(7), (8), or (17) organization (Schedule G)

10  Exploited exempt activity income (Schedule I)

11  Advertising income (Schedule J)

12  Other income (See page 10 of the instructions; attach schedule.)

13  Total, Combine lines 3 through 12

**Part II**  
Deductions Not Taken Elsewhere (See page 11 of the instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>14  Compensation of officers, directors, and trustees (Schedule K)</td>
<td></td>
<td></td>
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<tr>
<td>15  Salaries and wages</td>
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<td></td>
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<tr>
<td>16  Repairs and maintenance</td>
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<tr>
<td>17  Bad debts</td>
<td></td>
<td></td>
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<tr>
<td>18  Interest (attach schedule)</td>
<td></td>
<td></td>
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<tr>
<td>19  Taxes and licenses</td>
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<tr>
<td>20  Charitable contributions (See page 13 of the instructions for limitation rules.)</td>
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<tr>
<td>21a  Depreciation (attach Form 4562)</td>
<td>21</td>
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</tbody>
</table>

22  Less depreciation claimed on Schedule A and elsewhere on return

23  Depletion

24  Contributions to deferred compensation plans

25  Employee benefit programs

26  Excess exempt expenses (Schedule I)

27  Excess readership costs (Schedule J)

28  Other deductions (attach schedule)

29  Total deductions. Add lines 14 through 28

30  Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13

31  Net operating loss deduction (limited to the amount on line 30)

32  Unrelated business taxable income before specific deduction. Subtract line 31 from line 30

33  Specific deduction (Generally $1,000, but see line 33 instructions for exceptions.)

34  Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32

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**Form 990-T (2009)**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

80589K D320 2/10/2011 7:03:34 AM V 09-9.1
Part III  Tax Computation

35  Organizations Taxable as Corporations. See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here □  See instructions and:
   a  Enter your share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order):
      (1) $ □  (2) $ □  (3) $ □  35c 0.
   b  Enter organization's share of: (1) Additional 5% tax (not more than $11,750) $ □  (2) Additional 3% tax (not more than $100,000) $ □  0.
   c  Income tax on the amount on line 34 □  36 35c 0.

36  Trusts Taxable at Trust Rates. See instructions for tax computation on page 16. Income tax on the amount on line 34 from: □  Tax rate schedule or □  Schedule D (Form 1041) □  36 35c 0.

37  Proxy tax. See page 16 of the instructions □  37 35c 0.

38  Alternative minimum tax □  38 0.

39  Total. Add lines 37 and 38 to line 35c or 36, whichever applies □  39 0.

Part IV  Tax and Payments

40  a  Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) □  40a 0.
   b  Other credits (see page 16 of the instructions) □  40b 0.
   c  General business credit. Attach Form 3800 □  40c 0.
   d  Credit for prior year minimum tax (attach Form 8801 or 8827) □  40d 0.
   e  Total credits. Add lines 40a through 40d □  40e 0.

41  Subtract line 40e from line 39 □  41 0.

42  Other taxes. Check if from: □  Form 4255 □  Form 8611 □  Form 8697 □  Form 8866 □  Other (attach schedule) □  42 0.

43  Total tax. Add lines 41 and 42 □  43 0.

44  a  Payments: A 2008 overpayment credited to 2009 □  44a 0.
   b  2009 estimated tax payments □  44b 0.
   c  Tax deposited with Form 8868 □  44c 0.
   d  Foreign organizations: Tax paid or withheld at source (see instructions) □  44d 0.
   e  Backup withholding (see instructions) □  44e 0.
   f  Other credits and payments:
      □  Form 2439 □  Form 4136 □  Other □  Total □  44f 0.

45  Total payments. Add lines 44a through 44f □  45 0.

46  Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached □  46 0.

47  Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed □  47 0.

48  Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid □  48 0.

49  Enter the amount of line 48 you want: Credited to 2010 estimated tax □  Refunded □  49 0.

Part V  Statements Regarding Certain Activities and Other Information (see instructions on page 17)

1  At any time during the 2009 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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here □  1 X.

2  During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? □  2 X.

3  Enter the amount of tax-exempt interest received or accrued during the tax year □  $ □  3 0.


1  Inventory at beginning of year □  1 0.
2  Purchases □  2 0.
3  Cost of labor □  3 0.
4  a  Additional section 263A costs (attach schedule) □  4a 0.
   b  Other costs (attach schedule) □  4b 0.
5  Total. Add lines 1 through 4b □  5 0.

6  Inventory at end of year □  6 0.
7  Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 □  7 0.
8  Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? □  Yes □  8 X.

May the IRS discuss this return with the preparer shown below (see instructions)? □  Yes □  9 No X.

Signature of officer □  5.

Date □  Title □  6.

Preparer's signature □  7.

Preparer's SSN or PTIN □  8.

Paid Use Only

Firm's name (or yours if self-employed) □  9.

Date □  10.

Check if self-employed □  11.

EIN □  12.

Phone no. □  13.

Preparer's SSN or PTIN □  14.

Form 990-T (2009)
Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)  
(see instructions on page 18)  

1. Description of property  

(1)  
(2)  
(3)  
(4)  

2. Rent received or accrued  

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<tbody>
<tr>
<td>(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)</td>
<td>(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)</td>
<td>(3) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)</td>
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</table>

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

Schedule E - Unrelated Debt-Financed Income  
(see instructions on page 19)  

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  

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<tbody>
<tr>
<td>(a) Straight line depreciation (attach schedule)</td>
<td>(b) Other deductions (attach schedule)</td>
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</tbody>
</table>

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))  

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<tr>
<td>Totals</td>
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</tbody>
</table>

Total dividends-received deductions included in column 8

Enter here and on page 1, Part I, line 7, column (A).  

Enter here and on page 1, Part I, line 7, column (B).

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations  
(see instructions on page 20)  

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</thead>
<tbody>
<tr>
<td>1. Name of controlled organization</td>
<td>2. Employer identification number</td>
<td>3. Net unrelated income (loss) (see instructions)</td>
<td>4. Total of specified payments made</td>
<td>5. Part of column 4 that is included in the controlling organization's gross income</td>
<td>6. Deductions directly connected with income in column 5</td>
</tr>
</tbody>
</table>

Exempt Controlled Organizations  

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  

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<td>Totals</td>
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</tbody>
</table>

Add columns 5 and 10. Enter here and on page 1, Part I, line 6, column (A).  

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
### Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

<table>
<thead>
<tr>
<th>Description of income</th>
<th>Amount of Income</th>
<th>Deductions directly connected (attach schedule)</th>
<th>Set-asides (attach schedule)</th>
<th>Total deductions and set-asides (col. 3 plus col. 4)</th>
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</table>

Totals

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

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

### Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

<table>
<thead>
<tr>
<th>Description of exploited activity</th>
<th>Activity Income</th>
<th>Expenses directly connected with production of unrelated business income</th>
<th>Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.</th>
<th>Gross income from activity that is not unrelated business income</th>
<th>Expenses attributable to column 5</th>
<th>Excess exempt expenses (column 6 minus column 5, but not more than column 4).</th>
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Totals

Enter here and on page 1, Part I, line 10, col. (A).

Enter here and on page 1, Part I, line 10, col. (B).

Enter here and on page 1, Part I, line 26.

### Schedule J - Advertising Income

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

<table>
<thead>
<tr>
<th>Name of periodical</th>
<th>Gross advertising income</th>
<th>Direct advertising costs</th>
<th>Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.</th>
<th>Circulation income</th>
<th>Readership costs</th>
<th>Excess readership costs (column 6 minus column 5, but not more than column 4).</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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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.)

<table>
<thead>
<tr>
<th>Name of periodical</th>
<th>Gross advertising income</th>
<th>Direct advertising costs</th>
<th>Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.</th>
<th>Circulation income</th>
<th>Readership costs</th>
<th>Excess readership costs (column 6 minus column 5, but not more than column 4).</th>
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(5) Totals from Part I

Enter here and on page 1, Part I, line 11, col. (A).

Enter here and on page 1, Part I line 11, col. (B).

Enter here and on page 1, Part II, line 27.

### Schedule K - Compensation of Officers, Directors, and Trustees

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Percent of time devoted to business</th>
<th>Compensation attributable to unrelated business</th>
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Total. Enter here and on page 1, Part II, line 14.
Tax-exempt organizations are required to make a copy of their Forms 990 available for public inspection, and to provide copies of such forms to individuals or organizations that request copies. Alternatively, the Internet may be used to make these documents available. (See the “Using the Internet” section which follows.) These rules apply to an organization’s Forms 990 for the last three years and to its application for exemption if it was filed after July 15, 1987. An organization may exclude from the disclosure copy of its return the donor lists and Forms 990-T. Form 990-T can be excluded only for returns filed prior to August 18, 2006. A failure to comply can result in an enforcement action by the IRS.

Effective for Returns Filed After August 17, 2006

The Pension Protection Act of 2006 extends the public inspection and disclosure requirements and penalties applicable to Form 990 to Form 990-T of Code Section 501(c)(3) organizations. Certain information may be withheld by the organization from public disclosure and inspection if public availability would adversely affect the organization (e.g., information relating to a trade secret, patent, process, style of work or apparatus of the organization).

While the rules create an additional burden, they also provide an opportunity for your organization to showcase the community benefits that it provides. The rules also heighten the need to carefully review all responses, including narrative explanations, contained on your Form 990/990-T before filing.

Where Must Information be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent.
Written Requests

Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

What Can an Organization Charge?

You are currently allowed to charge a maximum fee of $1 for the first page and $.15 cents for each subsequent page in addition to actual postage costs.

If any organization receives a written request for copies with no payment enclosed and the organization requires payment in advance, the organization must request payment within seven days from the date it received the request. An organization is required to accept a personal check for written requests if it does not accept payment by credit card. If an organization does not require prepayment and the requester does not enclose a prepayment with the request, the organization must receive consent from a requester before providing copies for which the fee charge for copying and postage would be in excess of $20.

Local or Subordinate Organizations

A local or subordinate organization that is covered by a group exemption letter is given additional time for responding to some requests. If this type of organization receives a request made in person for inspection of its application for tax exemption, the local organization is required to acquire and make available the application for a group exemption letter filed by the central or parent organization within not more than two weeks. The same general rule would apply with respect to a local or subordinate organization that does not file its own Form 990/990-T but is covered under a group return. Again, the local or subordinate organization must make the group return available for inspection within a reasonable period which is defined as not more than two weeks. If the group return includes separate schedules with respect to each local or subordinate organization, the local or subordinate organization may exclude or omit any schedules relating only to other organizations which are included in the group return.

If a request is made for a personal inspection to a local or subordinate organization, it has the option of mailing the return to the requester rather than allowing an inspection. However, if this is done, the local or subordinate organization may not charge for the copying of the document unless the requester consents to the charge. If a local or subordinate organization receives a request for copies, then it must comply with the rules stated previously.

Using the Internet

As an alternative to providing copies, an organization may provide access to its exemption application and Forms 990 (and Forms 990-T filed after August 17, 2006) through the Internet. The information on the World Wide Web must be in such a format that it may be accessed,
downloaded, viewed or printed in the same format as the actual documents. Obviously, an organization would need to make the Worldwide Web address available to the general public.

There is nothing that prevents others from posting your Forms 990 or 990-T and exemption application on the Internet. Based on this fact and the potential strain on your organization’s resources from providing copies, organizations should consider posting these documents on the Internet.

**What if the Requests are a Form of Harassment?**

If an organization feels it is subject to a harassment campaign, it can file an application for a harassment determination with the Internal Revenue Service. This would allow the organization to suspend compliance with these requests. In addition, an organization may disregard requests for copies in excess of two per month or four per year made by a single individual or sent from a single address, without submitting an application for a harassment determination.

**Conclusion**

For better or worse, many organizations are going to see an increase in requests for their Forms 990 and 990-T. BKD is here to assist you in the preparation of your return to ensure that your organization is putting its “best foot forward.”

Please contact our BKD advisor if you have questions about these rules.