

TY2021 990-T MeF ATS Scenario 4

EIN: 00-9891050

Forms Required: 990-T, Schedule A (Form 990-T) (3), Form 4562

Attachments: See page 2

PreparerFirmGrp

PreparerFirmEIN – 00-0962950

PreparerFirmName – Suburban Accounting Services

PreparerFirmUSAddress – 300 Industrial Park Drive, Falls Church, VA 22043

MultSoftwarePackagesUsedInd -- no

OriginatorGrp

EFIN – as assigned

OriginatorTypeCd –ERO

PractitionerPINGrp

EFIN – as assigned

PIN – 15512

PinEnteredByCd – ERO or N/A for Online Filer

SignatureOptionCd –Pin Number or Binary Attachment 8453 Signature Document

ReturnTypeCd – 990-T

TaxPeriodBeginDt – 1/1/2021

TaxPeriodEndDt – 12/31/2021

Filer

EIN – 00-9891050

BusinessName – Temple of the Evolved Lamb

BusinessNameControlTxt – TEMP

USAddress – 500 Diplomacy Court, Falls Church, VA 22047

BusinessOfficerGrp

PersonNm – Sam Berlant

PersonTitleTxt – President

PhoneNum – 703-555-1212

EmailAddressTxt --

SignatureDt – self-select

TaxpayerPIN – self-select

DiscussWithPaidPreparerInd -- Y

PreparerPersonDetail

PreparerPersonNm – Alma Baker

PTIN – P09876543

PhoneNum – 757-555-1212

EmailAddressTxt --

PreparationDt – self select

SelfEmployedInd -- N

TY2021 990-T MeF ATS Scenario 4 cont.

SigningOfficerGrp

PersonFirstNm - Sam

PersonLastNm - Berlant

SSN – 999-00-9999

binaryAttachmentCnt – 0

Attachments:

1. OtherDeductionSchedule (Schedule A (990-T), 1 of 3, Part II, line 14) (Parking lot)
2. StraightlineDepreciationSchedule (Schedule A (990-T), 2 of 3, Part V, line 3a)
(Nonresidential rental)
3. DebtFinancedExpenseSchedule (Schedule A (990-T), 2 of 3, Part V, line 3b)
(Nonresidential rental)
4. AverageAcquisitionDebtFinancedPropertySchedule (Schedule A (990-T), 2 of 3, Part
V, line 4) (Nonresidential rental)
5. AdjustedBasisAllocableDebtFinancedPropertySchedule (Schedule A (990-T) 2 of 3,
Part V, line 5) (Nonresidential rental)

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

OMB No. 1545-0047

2021Department of the Treasury
Internal Revenue Service

For calendar year 2021 or other tax year beginning _____, 2021, and ending _____, 20____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

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

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

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Temple of the Evolved Lamb	D Employer identification number 00-9891050
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) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. 500 Diplomacy Court	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code Falls Church, VA 22047	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year ▶ 5,750,000	
G 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			
H Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) ▶ 3			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶			
L The books are in care of ▶ Sam Berlant 500 Diplomacy Ct Falls Church, VA 22047 Telephone number ▶ 703-555-1212			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	151,643
2 Reserved	2	
3 Add lines 1 and 2	3	151,643
4 Charitable contributions (see instructions for limitation rules)	4	0
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	151,643
6 Deduction for net operating loss. See instructions	6	0
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	151,643
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	150,643

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) ▶	1	31,635
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	31,635

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2021)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	0
b	Other credits (see instructions)	1b	0
c	General business credit. Attach Form 3800 (see instructions)	1c	0
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d	0
e	Total credits. Add lines 1a through 1d	1e	0
2	Subtract line 1e from Part II, line 7	2	31,635
3	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)	3	0
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	31,635
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0
6a	Payments: A 2020 overpayment credited to 2021	6a	4,753
b	2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	28,000
c	Tax deposited with Form 8868	6c	0
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	0
e	Backup withholding (see instructions)	6e	0
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	0
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	6g	0
7	Total payments. Add lines 6a through 6g	7	32,753
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	0
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	0
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	1,118
11	Enter the amount of line 10 you want: Credited to 2022 estimated tax 1,118 Refunded	11	0

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

1	At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
3	Enter the amount of tax-exempt interest received or accrued during the tax year		0
4	Enter available pre-2018 NOL carryovers here \$ 0. 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.		
5	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6a	Did the organization change its method of accounting? (see instructions)		✓
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.			
	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name Alma Baker	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P09876543
	Firm's name ▶ Suburban Accounting Services	Firm's EIN ▶ 00-0953950		
	Firm's address ▶ 300 Industrial Park Drive, Falls Church, VA 22047	Phone no. 757-555-1212		

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

► Go to www.irs.gov/Form990T for instructions and the latest information.
► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

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

A Name of the organization Temple of the Evolved Lamb	B Employer identification number 00-9891050
C Unrelated business activity code (see instructions) ► 812930	D Sequence: 1 of 3

E Describe the unrelated trade or business ► Parking lot

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales	143,000			
b Less returns and allowances	0			
c Balance ►		1c 143,000		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3 143,000		143,000
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 143,000	0	143,000

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	1,500
2 Salaries and wages		2	22,500
3 Repairs and maintenance		3	3,500
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	366
7 Depreciation (attach Form 4562). See instructions	7 4,785		
8 Less depreciation claimed in Part III and elsewhere on return	8a 0	8b	4,785
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)		14	1,235
15 Total deductions. Add lines 1 through 14		15	33,886
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	109,114
17 Deduction for net operating loss. See instructions		17	0
18 Unrelated business taxable income. Subtract line 17 from line 16		18	109,114

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation ►

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	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 ☐ _____

	A	B	C	D
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)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

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 ☐ _____

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

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)				

Totals

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)**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)

Totals

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
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
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

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

- A** ☐ _____
B ☐ _____
C ☐ _____
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)	▶			
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)	▶			
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 line 8a, columns total or zero here and on Part II, line 13	▶			

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) Sam Berlant	President	1 %	1,500
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			1,500

Part XI Supplemental Information (see instructions)

#1: PartNum: Part I

LineNum: 1a, 1c, 13a, 13c

ExplanationTxt: Allocation of parking lot income: Congregants use the lot without charge. 100% of revenues are unrelated business income.

#2: PartNum: Part II

LineNum: 1, 2, 3, 6, 7, 8b, 14 and 15

ExplanationTxt: Allocation of parking lot expenses: public use approximately 260 days per year. 71% of deductions (260/365) allocated to unrelated business use.

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 for instructions and the latest information.

OMB No. 1545-0172

2021Attachment
Sequence No. **179**

Name(s) shown on return

Temple of the Evolved Lamb

Business or activity to which this form relates

812930 Parking lot

Identifying number

00-9891050

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
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	
6	(a) Description of property	(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13

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
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

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 2021	17	1,874
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 2021 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		14,555	5	HY	200 DB	2,911
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	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2021 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	
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	4,785
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

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	
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	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

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
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.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

► Go to www.irs.gov/Form990T for instructions and the latest information.
► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

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

A Name of the organization Temple of the Evolved Lamb	B Employer identification number 00-9891050
C Unrelated business activity code (see instructions) ► 901101	D Sequence: 2 of 3

E Describe the unrelated trade or business ► Debt-financed income

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances	c Balance ►	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7 166,675	127,377	39,298
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 166,675	127,377	39,298

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	4,500
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)		14	
15 Total deductions. Add lines 1 through 14		15	4,500
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	34,798
17 Deduction for net operating loss. See instructions		17	0
18 Unrelated business taxable income. Subtract line 17 from line 16		18	34,798

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation ►

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	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 ☐ _____

	A	B	C	D
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)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

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 ☒ 500 Diplomacy Court, Falls Church, VA 22047

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property	166,675			
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)	35,699			
b Other deductions (attach statement)	91,678			
c Total deductions (add lines 3a and 3b, columns A through D)	123,377			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	738,358			
5 Average adjusted basis of or allocable to debt-financed property (attach statement)	653,430			
6 Divide line 4 by line 5	100 %	%	%	%
7 Gross income reportable. Multiply line 2 by line 6	166,675			
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	166,675			
9 Allocable deductions. Multiply line 3c by line 6	123,377			
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ►	127,377			
11 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)				

Totals

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)**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)

Totals

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
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
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

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

- A** ☐ _____
B ☐ _____
C ☐ _____
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)	▶			
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)	▶			
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 line 8a, columns total or zero here and on Part II, line 13	▶			

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) Sam Berlant	President	3 %	4,500
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			4,500

Part XI Supplemental Information (see instructions)

Part V, line 1, A: 40% of the property is used by the the organization for exempt purposes and is not debt-financed property.

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

► Go to www.irs.gov/Form990T for instructions and the latest information.
► Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

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

A Name of the organization Temple of the Evolved Lamb	B Employer identification number 00-9891050
C Unrelated business activity code (see instructions) ► 521120	D Sequence: 3 of 3

E Describe the unrelated trade or business ► Debt-financed income

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
	c Balance ►	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11	43,250	18,749
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	43,250	18,749

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	15,000
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	1,770
14	Other deductions (attach statement)	14	
15	Total deductions. Add lines 1 through 14	15	16,770
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	7,731
17	Deduction for net operating loss. See instructions	17	0
18	Unrelated business taxable income. Subtract line 17 from line 16	18	7,731

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation ►

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	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 ☐ _____

	A	B	C	D
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)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ►				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

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 ☐ _____

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

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)				

Totals

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)**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)

Totals

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
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
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

Part IX Advertising Income**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.**A** ☐ Contemporary Prophecy**B** ☐**C** ☐**D** ☐

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

	A	B	C	D
2 Gross advertising income	43,250			
a Add columns A through D. Enter here and on Part I, line 11, column (A)				43,250
3 Direct advertising costs by periodical	18,749			
a Add columns A through D. Enter here and on Part I, line 11, column (B)				18,749
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	24,501			
5 Readership costs	72,150			
6 Circulation income	70,380			
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	1,770			
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	1,770			
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13				

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) Sam Berlant	President	10 %	15,000
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			15,000

Part XI Supplemental Information (see instructions)

Temple of the Evolved Lamb

EIN 00-9891050

OtherDeductionSchedule (Schedule A (990-T), 1 of 3, Part II, line 14)

Specific Deduction Description	Amount
Other Deductions Description	Other Deductions Amount
Insurance	724.00
Electricity	213.00
Internet service	298.00

StraightlineDepreciationSchedule, Schedule A (Form 990-T), 2 of 3, Part V, line 3a

(Debt-financed income)

Property Line Number from Schedule A	Property description	Cost – Salvage Value	Year acquired	Useful Life – Years	Years Remaining	Annual Depreciation Expense	Allowable Depreciation Expense
A	Structure	1,600,000	2011	32	22	50,597	33,879
A	HVAC (1)	7,500	2016	15	10	500	500
A	HVAC (2)	7,500	2019	15	13	500	500
A	Elevator	10,000	2011	15	5	667	400
A	Security system	3,500	2018	5	2	700	400
TOTAL - included on dependency							35,699

DebtFinancedExpenseSchedule, Schedule A (Form 990-T), 2 of 3, Part V, line 3b

(Debt-financed income)

Property Line Number from Schedule A	Expense description	Expense amount	Property total amount	Percent allocable to debt-financed income	Expenses directly connected to debt-financed income (Total multiplied by Allocable percent)
A	Mortgage interest	71,990	152,797	60	91,678
A	Common area electricity	5,837			
A	Water and sewer	1,473			

A	Common area cleaning and maintenance	7,058			
A	Common area repairs	8,338			
A	Real property taxes	43,355			
A	Bookkeeping	2,500			
A	Casualty insurance	1,128			
A	Common area liability insurance	11,117			
TOTAL - included on dependency					91,678

Average Acquisition Debt Financed Property Schedule, Schedule A (Form 990-T), 2 of 3, Part V, line 4
(Debt-financed income)

Property Line Number from Schedule A	Monthly average of acquisition indebtedness	Percent allocable to debt-financed income	Average acquisition debt on or allocable to debt-financed property
A	1,230,597	60%	738,358

Adjusted Basis Allocable Debt Financed Property Schedule, Schedule A (Form 990-T), 2 of 3, Part V, line 3b
(Debt-financed income)

Property Line Number from Schedule A	Property description	Beginning adjusted basis amount	Ending adjusted basis amount	Average adjusted basis amount	Percent allocable to debt-financed income	Adjusted basis allocable to debt-financed property (Adjusted basis multiplied by allocable percent)
A	Real property and structure	1,092,063	1,041,270	1,066,666	60%	640,000
A	HVAC (1)	5,000	4,500	4,750	100%	4,750
A	HVAC (2)	6,500	6,000	6,250	100%	6,250
A	Security system	1,400	700	1,050	60%	630
A	Elevator	3,333	2,667	3,000	60%	1,800
TOTAL - included on dependency						653,430