

**TY2023 990-T MeF ATS Scenario 5**  
**EIN: 00-9103006**

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

**Attachments:** See page 2

**PreparerFirmGrp**

**PreparerFirmEIN** – 00-0001892

**PreparerFirmName** – Smith, Jones & Johnson

**PreparerFirmUSAddress** – 10 Main St, Pasqueflower, SD 64432

**PreparerFirmPhoneNum**

**MultSoftwarePackagesUsedInd** -- no

**OriginatorGrp**

**EFIN** – as assigned

**OriginatorTypeCd** –

EROPractitionerPIN

Grp

**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** – 1/1/2023

**TaxPeriodEndDt** – 12/31/2023

**Filer**

**EIN** – 00-9103006

**BusinessName** – Regional Manufacturing League, Inc.

**BusinessNameControlTxt** – REGI

**USAddress** – 200 Main St, Pasqueflower, SD 64432

**BusinessOfficerGrp**

**PersonNm**–Pierre Gaultier

**PersonTitleTxt**--President

**PhoneNum** – 211-234-4678

**EmailAddressTxt** --

**SignatureDt** – self-select

**TaxpayerPIN** – self-select

**DiscussWithPaidPreparerInd** -- Y

**TY2023 990-T MeF ATS Scenario 5 cont.**

**PreparerPersonGrp**

**PreparerPersonNm** – Louis Feinberg

**PTIN** – P09876543

**PhoneNum** – 200-557-4570

**EmailAddressTxt** --

**PreparationDt** – self select

**SelfEmployedInd** – N

**SigningOfficerGrp**

**PersonFirstNm** – Pierre

**PersonLastNm** - Gaultier

**SSN** – 999-00-9999

**IRSResponsiblePrtyInfoCurrInd** -- Y

**binaryAttachmentCnt** – 0

**Attachments:**

1. ProxyTaxSchedule (Form 990-T, Part II, line 3)
2. StraightlineDepreciationSchedule (Schedule A (990-T), 2 of 3, Part V, line 3a)
3. DebtFinancedExpenseSchedule (Schedule A (990-T), 2 of 3, Part V, line 3b)
4. AverageAcquisitionDebtFinancedPropertySchedule (Schedule A (990-T), 2 of 3, Part V, line 4)
5. AdjustedBasisAllocableDebtFinancedPropertySchedule (Schedule A (990-T), 2 of 3, Part V, line 5)
6. OtherDeductionSchedule (Schedule A (990-T), 3 of 3, Part II, line 14)
7. AdvertisingIncomeConsolidatedSchedule, Schedule A (990-T), 3 of 3: Part IX, lines 2 - 3
8. AdvertisingIncomeExcessSchedule, Schedule A (990-T), 3 of 3: Part IX, line 1
  - NOTE: The dependency is referenced at the Line 1 group level, not directly on line 1.

# Regional Manufacturing League

EIN 00-9103006

## ProxyTaxSchedule (Form 990-T, Part II, line 3)

1. Dues, assessments and similar amounts received	250,000
2. Lobbying and political expenditures paid or incurred	15,000
3. Dues declared nondeductible in notices to members	0
4. Dues received minus dues declared (line 1 minus line 3)	250,000
5. Lobbying paid minus dues declared (line 2 minus line 3)	15,000
6. Taxable lobbying and political expenditures (lesser of line 4 or line 5)	15,000
7. Proxy tax rate	21%
8. Proxy tax (line 6 x line 7)	3,150

## 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	100 Main Street	197,500	2017	40	36	5,000	5,000
B	200 Main Street	592,500	2017	40	36	15,000	5,000
TOTAL - included on dependency	10,000						

**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	Maintenance/Repairs	1,500	4,000	100	4,000
A	Interest	2,500			
B	Maintenance/Repairs	3,500	5,800	100	5,800
B	Interest	2,300			
TOTAL - included on dependency	9,800				

**AverageAcquisitionDebtFinancedPropertySchedule**, 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	77,500	100%	77,500
B	232,600	33%	76,758

**AdjustedBasisAllocableDebtFinancedPropertySchedule**, 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, structure and components	182,500	172,500	177,500	100%	177,500
B	Real property, structure and components	540,000	525,000	532,500	33%	175,725
TOTAL - included on dependency						353,225

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

Specific Deduction Description	Amount
Accounting	1,000.00
Other Deductions Description	Other Deductions Amount

**AdvertisingIncomeConsolidatedSchedule**, Schedule A (990-T), 3 of 3: Part IX, lines 2 - 3

**2 Gross Advertising Income**

Name of periodical	Advertising cost
RML Journal	30,000
RML Magazine	45,000
<b>Total gross advertising income (Pt IX, line 2)</b>	<b>75,000</b>

**3 Direct advertising costs**

Name of periodical	Advertising cost
RML Journal	15,000
RML Magazine	30,000
<b>Total direct advertising costs (Pt IX, line 3)</b>	<b>45,000</b>

**Advertising gain or loss:** 30,000

**AdvertisingIncomeExcessSchedule**, Schedule A (990-T), 3 of 3: Part IX, lines 5 - 6

**5 Readership Cost**

Name of periodical	Readership cost
RML Journal	15,000
RML Magazine	45,000
<b>Total readership cost (Pt IX, line 5)</b>	<b>60,000</b>

**6 Circulation Income**

Name of periodical	Circulation income
RML Journal	35,000
RML Magazine	50,000
<b>Total circulation income (Pt IX, line 6)</b>	<b>85,000</b>

**Excess readership cost:** 0

**Excess readership cost allowed as a deduction:** 0

Form **990-T****Exempt Organization Business Income Tax Return**  
**(and proxy tax under section 6033(e))**

OMB No. 1545-0047

**2023**Department of the Treasury  
Internal Revenue Service

For calendar year 2023 or other tax year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20

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

<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.) <u>Regional Manufacturing League, Inc.</u>	<b>D</b> Employer identification number <u>00-9103006</u>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501( c )( 6 ) <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. <u>200 Main Street</u>	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code <u>Pasqueflower SD 57032</u>	<b>F</b> <input type="checkbox"/> Check box if an amended return.
		<b>C</b> Book value of all assets at end of year <u>875,000</u>	
<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 <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
<b>H</b> Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
<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>3</u>			
<b>K</b> 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			
<b>L</b> The books are in care of <u>Pierre Gaultier 200 Main Street Pasqueflower SD 57032</u> Telephone number <u>211-234-4678</u>			

**Part I Total Unrelated Business Taxable Income**

<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>1</b>	108,141
<b>2</b> Reserved	<b>2</b>	
<b>3</b> Add lines 1 and 2	<b>3</b>	108,141
<b>4</b> Charitable contributions (see instructions for limitation rules)	<b>4</b>	0
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	<b>5</b>	108,141
<b>6</b> Deduction for net operating loss. See instructions	<b>6</b>	0
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	<b>7</b>	108,141
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions)	<b>8</b>	1,000
<b>9</b> <b>Trusts.</b> Section 199A deduction. See instructions	<b>9</b>	
<b>10</b> <b>Total deductions.</b> Add lines 8 and 9	<b>10</b>	1,000
<b>11</b> <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	<b>11</b>	107,141

**Part II Tax Computation**

<b>1</b> <b>Organizations taxable as corporations.</b> Multiply Part I, line 11, by 21% (0.21)	<b>1</b>	22,500
<b>2</b> <b>Trusts taxable at trust rates.</b> 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)	<b>2</b>	
<b>3</b> <b>Proxy tax.</b> See instructions	<b>3</b>	3,150
<b>4</b> Other tax amounts. See instructions	<b>4</b>	0
<b>5</b> Alternative minimum tax	<b>5</b>	
<b>6</b> <b>Tax on noncompliant facility income.</b> See instructions	<b>6</b>	0
<b>7</b> <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies	<b>7</b>	25,650

**Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>	0	
<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>	0	
<b>d</b> Credit for prior-year minimum tax (attach Form 8801 or 8827)	<b>1d</b>	0	
<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>	25,650	
<b>3a</b> Amount due from Form 4255	<b>3a</b>	0	
<b>b</b> Amount due from Form 8611	<b>3b</b>	0	
<b>c</b> Amount due from Form 8697	<b>3c</b>	0	
<b>d</b> Amount due from Form 8866	<b>3d</b>	0	
<b>e</b> Other amounts due (see instructions)	<b>3e</b>	0	
<b>f</b> Total amounts due. Add lines 3a through 3e	<b>3f</b>	0	
<b>4</b> <b>Total tax.</b> Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>	25,650	
<b>5</b> Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>	0	

**Part III Tax and Payments** (continued)

<b>6a</b>	Payments: Preceding year's overpayment credited to the current year . . .	<b>6a</b>	7,500	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	25,000	
<b>c</b>	Tax deposited with Form 8868 . . .	<b>6c</b>	0	
<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>	0	
<b>g</b>	Elective payment election amount from Form 3800 . . .	<b>6g</b>	0	
<b>h</b>	Payment from Form 2439 . . .	<b>6h</b>	0	
<b>i</b>	Credit from Form 4136 . . .	<b>6i</b>	0	
<b>j</b>	Other (see instructions) . . .	<b>6j</b>	0	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j . . .	<b>7</b>	32,500	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>	0	
<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>	0	
<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>	6,850	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2024 estimated tax</b> 6,850 <b>Refunded</b>	<b>11</b>	0	

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

<b>1</b>	At any time during the 2023 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>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>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year . . . \$ 0		
<b>4</b>	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 6.		
<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	
		\$	
		\$	
		\$	
		\$	
<b>6a</b>	Reserved for future use . . .		
<b>b</b>	Reserved for future use . . .		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	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	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name Louis Feinberg, CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P09876543
	Firm's name Smith, Jones & Johnson			Firm's EIN	00-0001892
	Firm's address 10 Main St., Pasqueflower, SD 57032			Phone no.	200-557-4570

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No



**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](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

**2023**

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

**A** Name of the organization  
Regional Manufacturing League, Inc.

**B** Employer identification number  
00-9103006

**C** Unrelated business activity code (see instructions) 903001

**D** Sequence: 1 of 3

**E** Describe the unrelated trade or business Passive income activities with controlled organizations

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b> 56,250	4,250	52,000
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13</b> <b>Total.</b> Combine lines 3 through 12		<b>13</b> 56,250	4,250	52,000

<b>Part II</b> Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
<b>1</b> Compensation of officers, directors, and trustees (Part X)		<b>1</b>	
<b>2</b> Salaries and wages		<b>2</b>	2,500
<b>3</b> Repairs and maintenance		<b>3</b>	
<b>4</b> Bad debts		<b>4</b>	
<b>5</b> Interest (attach statement). See instructions		<b>5</b>	
<b>6</b> Taxes and licenses		<b>6</b>	
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>	3,500	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	0	<b>8b</b> 3,500
<b>9</b> Depletion		<b>9</b>	
<b>10</b> Contributions to deferred compensation plans		<b>10</b>	
<b>11</b> Employee benefit programs		<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)		<b>12</b>	
<b>13</b> Excess readership costs (Part IX)		<b>13</b>	
<b>14</b> Other deductions (attach statement)		<b>14</b>	
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14		<b>15</b>	6,000
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>16</b>	46,000
<b>17</b> Deduction for net operating loss. See instructions		<b>17</b>	0
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16		<b>18</b>	46,000

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2023

**Part III Cost of Goods Sold**

Enter method of inventory valuation

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	
<b>2</b>	Purchases . . . . .	<b>2</b>	
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	
<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>	
<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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**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>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) . . . . .				
<b>4</b>	Deductions directly connected with the income in lines 2a and 2b (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) . . . . .				

**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>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) . . . . .				
<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>11</b>	<b>Total dividends — received deductions</b> 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) Pro Advisory Services, Inc.	00-2993499				
(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) 200,000	150,000	75,000	56,250	4,250
(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>			56,250	4,250

**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>				

**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
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				
<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 -0- 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 -0- . . . . .				
<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 . . . . .				
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- 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
<b>(1)</b>			%	
<b>(2)</b>			%	
<b>(3)</b>			%	
<b>(4)</b>			%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .				

**Part XI Supplemental Information** (see instructions)

Form **4562**Department of the Treasury  
Internal Revenue Service**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

**2023**Attachment  
Sequence No. **179**

Name(s) shown on return

Regional Manufacturing League, Inc.

Business or activity to which this form relates

903001 Passive inc act controlled org

Identifying number

00-9103006

**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	5	
6	(a) Description of property	(b) Cost (business use only)	(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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 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 2024. 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 2023	17	3,500
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 2023 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	
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 2023 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	<b>Total.</b> 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	3,500
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	

**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.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> 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	
<b>25</b> 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 .							<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>		

**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
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .						
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .						
<b>36</b> 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.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2023 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2023 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>



**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](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

**2023**

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

**A** Name of the organization  
Regional Manufacturing League, Inc.

**B** Employer identification number  
00-9103006

**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 Schedule 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	21,289	8,648	12,641
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	21,289	8,648	12,641

<b>Part II</b>	<b>Deductions Not Taken Elsewhere.</b> See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.	
<b>1</b>	Compensation of officers, directors, and trustees (Part X)	<b>1</b>
<b>2</b>	Salaries and wages	<b>2</b> 2,500
<b>3</b>	Repairs and maintenance	<b>3</b>
<b>4</b>	Bad debts	<b>4</b>
<b>5</b>	Interest (attach statement). See instructions	<b>5</b>
<b>6</b>	Taxes and licenses	<b>6</b>
<b>7</b>	Depreciation (attach Form 4562). See instructions	<b>7</b>
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>
<b>9</b>	Depletion	<b>9</b>
<b>10</b>	Contributions to deferred compensation plans	<b>10</b>
<b>11</b>	Employee benefit programs	<b>11</b>
<b>12</b>	Excess exempt expenses (Part VIII)	<b>12</b>
<b>13</b>	Excess readership costs (Part IX)	<b>13</b>
<b>14</b>	Other deductions (attach statement)	<b>14</b>
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14	<b>15</b> 2,500
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b> 10,141
<b>17</b>	Deduction for net operating loss. See instructions	<b>17</b> 0
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b> 10,141

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2023

**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	<b>Total.</b> Add lines 1 through 5 . . . . .	6	
7	Inventory at end of year . . . . .	7	
8	<b>Cost of goods sold.</b> 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. <b>A</b> <input type="checkbox"/> <b>B</b> <input type="checkbox"/> <b>C</b> <input type="checkbox"/> <b>D</b> <input type="checkbox"/>				
2	Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
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 2a and 2b (attach statement) . . . . .				
5	<b>Total deductions.</b> 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. <b>A</b> <input type="checkbox"/> 100 Main Street, Pasqueflower, SD 57032 <b>B</b> <input checked="" type="checkbox"/> 200 Main Street, Pasqueflower, SD 57032 <b>C</b> <input type="checkbox"/> <b>D</b> <input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property . . . . .	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) . . . . .	5,000	5,000		
b	Other deductions (attach statement) . . . . .	4,000	5,800		
c	Total deductions (add lines 3a and 3b, columns A through D) . . . . .	9,000	10,800		
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .	77,500	76,758		
5	Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .	177,500	175,725		
6	Divide line 4 by line 5 . . . . .	44 %	44 %	%	%
7	Gross income reportable. Multiply line 2 by line 6 . . . . .	13,099	8,190		
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . . <b>21,289</b>				
9	Allocable deductions. Multiply line 3c by line 6 . . . . .	3,930	4,718		
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . . . . <b>8,648</b>				
11	<b>Total dividends — received deductions</b> 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)				

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).**Totals****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
<b>2</b> Gross advertising income . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				
<b>3</b> Direct advertising costs by periodical . . . . .				
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				
<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 -0- 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 -0- . . . . .				
<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 . . . . .				
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- 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
<b>(1)</b>			%	
<b>(2)</b>			%	
<b>(3)</b>			%	
<b>(4)</b>			%	
<b>Total.</b> Enter here and on Part II, line 1 . . . . .				

**Part XI Supplemental Information** (see instructions)

Part V, Line 1, Property A: One-third unrelated business use.

**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](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

**2023**

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

**A** Name of the organization  
Regional Manufacturing League, Inc.

**B** Employer identification number  
00-9103006

**C** Unrelated business activity code (see instructions) 511120

**D** Sequence: 3 of 3

**E** Describe the unrelated trade or business Advertising

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 Schedule 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	12,000	1,000	11,000
11	Advertising income (Part IX)			11	110,000	60,000	50,000
12	Other income (see instructions; attach statement)			12			
13	Total. Combine lines 3 through 12			13	122,000	61,000	61,000

<b>Part II</b>	<b>Deductions Not Taken Elsewhere.</b> See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.	
<b>1</b>	Compensation of officers, directors, and trustees (Part X)	<b>1</b>
<b>2</b>	Salaries and wages	<b>2</b> 8,000
<b>3</b>	Repairs and maintenance	<b>3</b>
<b>4</b>	Bad debts	<b>4</b>
<b>5</b>	Interest (attach statement). See instructions	<b>5</b>
<b>6</b>	Taxes and licenses	<b>6</b>
<b>7</b>	Depreciation (attach Form 4562). See instructions	<b>7</b>
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>
<b>9</b>	Depletion	<b>9</b>
<b>10</b>	Contributions to deferred compensation plans	<b>10</b>
<b>11</b>	Employee benefit programs	<b>11</b>
<b>12</b>	Excess exempt expenses (Part VIII)	<b>12</b>
<b>13</b>	Excess readership costs (Part IX)	<b>13</b>
<b>14</b>	Other deductions (attach statement)	<b>14</b> 1,000
<b>15</b>	<b>Total deductions.</b> Add lines 1 through 14	<b>15</b> 9,000
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b> 52,000
<b>17</b>	Deduction for net operating loss. See instructions	<b>17</b> 0
<b>18</b>	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b> 52,000

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2023

**Part III Cost of Goods Sold**

Enter method of inventory valuation

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>	
<b>2</b>	Purchases . . . . .	<b>2</b>	
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach statement) . . . . .	<b>5</b>	
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>	
<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>	
<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>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) . . . . .				
<b>4</b>	Deductions directly connected with the income in lines 2a and 2b (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) . . . . .				

**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>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) . . . . .				
<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>11</b>	<b>Total dividends — received deductions</b> 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)				

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).

Totals

**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: <u>RML Website other advertising</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	12,000
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	1,000
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	11,000
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

**Part IX Advertising Income****1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.**A** ☐ RML Directory**B** ☒ RML Journal/ RML Magazine**C** ☐**D** ☐

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

	A	B	C	D
<b>2</b> Gross advertising income . . . . .	35,000	75,000		
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . .				110,000
<b>3</b> Direct advertising costs by periodical . . . . .	15,000	45,000		
<b>a</b> Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . .				60,000
<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 -0- on line 8 . . . . .	20,000	30,000		
<b>5</b> Readership costs . . . . .	15,000	60,000		
<b>6</b> Circulation income . . . . .	45,000	85,000		
<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 -0- . . . . .	0	0		
<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 . . . . .	0	0		
<b>a</b> Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 . . . . .				0

**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 . . . . .**Part XI Supplemental Information** (see instructions)