

Part III Tax and Payments (continued)

6a Payments: Preceding year's overpayment credited to the current year	6a	242,413.	
b Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	290,000.	
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Elective payment election amount from Form 3800	6g		
h Payment from Form 2439	6h		
i Credit from Form 4136	6i		
j Other (see instructions)	6j		
7 Total payments. Add lines 6a through 6j	7		532,413.
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ☐	8		
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid.	10		357,287.
11 Enter the amount of line 10 you want: Credited to 2024 estimated tax 357,287. Refunded	11		

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

	Yes	No
1 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 _____		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
4 Enter available pre-2018 NOL carryovers here \$ <u>NONE</u> . 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.		
5 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	
510000	\$ 2,687,586.	
	\$	
	\$	
	\$	
6a Reserved for future use		
b Reserved for future use		

Part V Supplemental Information

Provide any 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	CFO Title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	JACOB COOK	JACOB COOK	11/14/2024
	Firm's name	Firm's EIN	
	BDO USA	13-5381590	
	Firm's address	Phone no.	
	8401 GREENSBORO DRIVE, #800, MCLEAN, VA 22102	703-893-0600	

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

Form 990-T (2023)

FORM 990-T, PAGE 1, PART I, LINE 4 DETAIL

CONTRIBUTION DEDUCTION	CASH CONTRIBUTION (CURRENT YEAR)	CASH CONTRIBUTION (ACCRUAL)
CONTRIBUTIONS	1,276,021.	
SUBTOTAL CHARITABLE CONTRIBUTIONS		1,276,021.
TOTAL CHARITABLE CONTRIBUTIONS		1,276,021.
TAXABLE INCOME FOR CHARITABLE CONTRIBUTION LIMITATION		927,705.
CHARITABLE CONTRIBUTION DEDUCTION LIMIT (10%)		92,771.
CHARITABLE CONTRIBUTION DEDUCTION		92,771.

**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

2023

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

A Name of the organization AMERICAN PSYCHOLOGICAL ASSOCIATION	B Employer identification number 53-0205890
C Unrelated business activity code (see instructions) 530000	D Sequence: 1 of 3

E Describe the unrelated trade or business RENTAL REAL ESTATE

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	6,055,565.	5,448,504.
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	6,055,565.	5,448,504.

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	
2	Salaries and wages	2	88,234.
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	47,250.
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	NONE
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	24,472.
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) STMT. 1.	14	24,981.
15	Total deductions. Add lines 1 through 14	15	184,937.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	422,124.
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16.	18	422,124.

For Paperwork Reduction Act Notice, see instructions.

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	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? ☐ Yes ☐ 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	☐				
2	Rent received or accrued	A	B	C	D
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	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	☐	10 G STREET, NE, WASHINGTON, DC 20002			
B	☐	750 FIRST STREET, NE, WASHINGTON, DC 20002			
C	☐				
D	☐				
2	Gross income from or allocable to debt-financed property	A	B	C	D
		9,871,864.	6,992,622.		
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)	STMT 2 2,703,453.	STMT 4 1,698,536.		
b	Other deductions (attach statement)	6,585,270.	3,997,176.		
c	Total deductions (add lines 3a and 3b, columns A through D)	9,288,723.	5,695,712.		
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	24,006,920.	27,051,196.		
5	Average adjusted basis of or allocable to debt-financed property (attach statement)	58,046,297.	95,886,902.		
6	Divide line 4 by line 5	41.358%	28.212%	%	%
7	Gross income reportable. Multiply line 2 by line 6	4,082,806.	1,972,759.		
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A).				6,055,565.
9	Allocable deductions. Multiply line 3c by line 6	3,841,630.	1,606,874.		
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				5,448,504.
11	Total dividends - received deductions included in line 10				

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

		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. Name of controlled organization	2. Employer identification number				
(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

Schedule A (Form 990-T) 2023

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 -0- 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 -0-.				
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 -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
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1.			

Part XI Supplemental Information (see instructions)

[illegible]

SCHEDULE A: RENTAL REAL ESTATE
PART II - LINE 14 - OTHER DEDUCTIONS

=====

PROFESSIONAL DEVELOPMENT FEES
ACCOUNTING23,864.
1,117.

TOTAL OTHER DEDUCTIONS

24,981.
=====

SCHEDULE A: RENTAL REAL ESTATE
PART V - LINE 3A DETAIL

=====							
PROPERTY	COST -		YEAR	USEFUL		ANNUAL	ALLOWABLE
	SALVAGE	VALUE		LIFE -	YEARS	DEPR	DEPR
			ACQUIRED	YEARS	REMAINING	EXPENSE	EXPENSE
-----							-----
APA TEN G LLC							2,703,453.

TOTAL ALLOWABLE DEPRECIATION EXPENSES							2,703,453.
							=====

SCHEDULE A: RENTAL REAL ESTATE
PART V - LINE 3A DETAIL

=====							
PROPERTY	COST -		YEAR	USEFUL		ANNUAL	ALLOWABLE
	SALVAGE	VALUE		LIFE -	YEARS	DEPR	DEPR
			ACQUIRED	YEARS	REMAINING	EXPENSE	EXPENSE

APA 750 LLC							1,698,536.
TOTAL ALLOWABLE DEPRECIATION EXPENSES							-----
							1,698,536.
							=====

SCHEDULE A: RENTAL REAL ESTATE
PART V - LINE 3B DETAIL
=====

RENTAL EXPENSES 6,585,270.

TOTAL OTHER DEDUCTIONS -----
6,585,270.
=====

SCHEDULE A: RENTAL REAL ESTATE
PART V - LINE 3B DETAIL

=====

RENTAL EXPENSES 3,997,176.

TOTAL OTHER DEDUCTIONS 3,997,176.
=====

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

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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 AMERICAN PSYCHOLOGICAL ASSOCIATION	B Employer identification number 53-0205890
C Unrelated business activity code (see instructions) 901101	D Sequence: 2 of 3

E Describe the unrelated trade or business SIF INTEREST 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		
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) . . STMT. 1	12	860,568.	860,568.
13	Total. Combine lines 3 through 12	13	860,568.	860,568.

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	
2	Salaries and wages	2	23,844.
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	40,500.
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	16,675.
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) . . STMT. 2.	14	273,968.
15	Total deductions. Add lines 1 through 14	15	354,987.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	505,581.
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16.	18	505,581.

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? ☐ Yes ☐ 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	☐				
2	Rent received or accrued	A	B	C	D
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	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	☐				
2	Gross income from or allocable to debt-financed property	A	B	C	D
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)

		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. Name of controlled organization	2. Employer identification number				
(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

Schedule A (Form 990-T) 2023

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 -0- 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 -0-				
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 -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
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1.			

Part XI Supplemental Information (see instructions)

[illegible]

SCHEDULE A:SIF INTEREST INCOME
PART I - LINE 12 - OTHER INCOME
=====

SIF INTEREST INCOME 860,568.

TOTAL OTHER INCOME -----
860,568.
=====

SCHEDULE A:SIF INTEREST INCOME
PART II - LINE 14 - OTHER DEDUCTIONS

=====

PROFESSIONAL DEVELOPMENT FEES	44,745.
INVESTMENT MANAGEMENT FEES	56,743.
TECHNOLOGY ALLOCATION	14,613.
SPACE ALLOCATION	12,286.
ACCOUNTING	957.
TRAVEL	144,624.

TOTAL OTHER DEDUCTIONS	-----	273,968.
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=====

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

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

2023

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

A Name of the organization AMERICAN PSYCHOLOGICAL ASSOCIATION	B Employer identification number 53-0205890
C Unrelated business activity code (see instructions) 510000	D Sequence: 3 of 3

E Describe the unrelated trade or business ADVERTISING & WEBSITE

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).		10 771,216.	771,216.	
11 Advertising income (Part IX).		11 554,183.	919,979.	-365,796.
12 Other income (see instructions; attach statement) . . STMT. 1		12 6,790.		6,790.
13 Total. Combine lines 3 through 12		13 1,332,189.	1,691,195.	-359,006.

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	
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	47,250.
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) . . STMT. 2.		14	1,117.
15 Total deductions. Add lines 1 through 14		15	48,367.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	-407,373.
17 Deduction for net operating loss. See instructions		17	
18 Unrelated business taxable income. Subtract line 17 from line 16.		18	-407,373.

For Paperwork Reduction Act Notice, see instructions.

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	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? ☐ Yes ☐ 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 2a and 2b (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)

		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. Name of controlled organization	2. Employer identification number				
(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: SEE STATEMENT 3		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	771,216.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	771,216.
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	

Schedule A (Form 990-T) 2023

Part IX Advertising Income

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

A ☒ PERIODICALS

B

C

D

am

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

	A	B	C	D
2 Gross advertising income	554,183.			

a Add columns A through D. Enter here and on Part I, line 11, column (A). **554,183.**

3	Direct advertising costs by periodical	919,979.			
---	--	----------	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B). 919,979.

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 -0- on line 8. . . .	-365,796.			
---	------------------	--	--	--

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 -0-				
---	---	--	--	--	--

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 -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
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1.

Part XI Supplemental Information (see instructions)

Supplemental information (see instructions)

SCHEDULE A:ADVERTISING, WEBSITE & MAILING LIST
PART I - LINE 12 - OTHER INCOME
=====

MAILING LIST REVENUE

6,790.

TOTAL OTHER INCOME

6,790.
=====

SCHEDULE A:ADVERTISING, WEBSITE & MAILING LIST
PART II - LINE 14 - OTHER DEDUCTIONS

=====

ACCOUNTING 1,117.

TOTAL OTHER DEDUCTIONS 1,117.

=====

SCHEDULE A: ADVERTISING, WEBSITE & MAILING LIST
 PART IX CONSOLIDATED BASIS
 =====

1. NAME OF PERIODICAL (REPORTED ON A CONSOLIDATED BASIS) -----	2. GROSS ADVERTISING INCOME -----	3. DIRECT ADVERTISING COSTS -----	4. ADVERTISING GAIN OR LOSS -----
X JOURNAL OF ED. PSYCHOLOGY	505.	958.	-453.
X AMERICAN PSYCHOLOGIST	7,387.	15,358.	-7,971.
X SCHOOL PSYCHOLOGY QRTLY	9,205.	908.	8,297.
X LAW & HUMAN BEHAVIOR	505.	792.	-287.
X CONVENTION "PROGRAM"	103,400.	7,326.	96,074.
X MONITOR	433,181.	894,637.	-461,456.
	-----	-----	-----
TOTALS	554,183.	919,979.	-365,796.
	=====	=====	=====

SCHEDULE A: ADVERTISING, WEBSITE & MAILING LIST
 PART IX CONSOLIDATED BASIS
 =====

1. NAME OF PERIODICAL (ON A CONSOLIDATED BASIS) =====	5. READERSHIPN COSTS =====	6. CIRCULATION INCOME =====	7. EXCESS READERSHIP COSTS =====	8. EXCESS READERSHIP COSTS ALLOWED =====
X JOURNAL OF ED. PSYCHOLOG				
X AMERICAN PSYCHOLOGIST				
X SCHOOL PSYCHOLOGY QRTLY	54,439.	279,381.		
X LAW & HUMAN BEHAVIOR				
X CONVENTION "PROGRAM"	2,520,961.	2,424,887.	96,074.	96,074.
X MONITOR				
	-----	-----	-----	-----
TOTALS	2,575,400.	2,704,268.	96,074.	96,074.
	=====	=====	=====	=====

POST 2017 - SILO 3 ADVERTISING, MAILING LIST & WEBSITE

NET OPERATING LOSS CARRYFORWARD FOR LOSSES ARISING AFTER 2017

	NET OPERATING LOSS	AMOUNT USED IN PRIOR YEARS	AMOUNT USED IN CURRENT YEAR	AMOUNT REMAINING
DECEMBER 31, 2018	139,967	-	-	139,967
DECEMBER 31, 2019	360,499	-	-	360,499
DECEMBER 31, 2020	1,433,751	-	-	1,433,751
DECEMBER 31, 2021	356,853	-	-	356,853
DECEMBER 31, 2022	396,516	-	-	396,516
DECEMBER 31, 2023	407,373	-	-	407,373
CARRYFORWARD TO DECEMBER 31, 2024				<u>3,094,959</u>

CHARITABLE CONTRIBUTIONS CARRYFORWARD SCHEDULE

	TOTAL CHARITABLE CONTRIBUTIONS	AMOUNT USED IN PRIOR YEARS	AMOUNT USED IN CURRENT YEAR	AMOUNT REMAINING
12/31/2019	246,145	213,412	-	32,733
12/31/2020	154,733	154,733	-	-
12/31/2021	102,100	102,100	-	-
12/31/2022	92,570	92,570	-	-
12/31/2023	1,276,021	-	92,771	1,183,250