

California Exempt Organization Business Income Tax Return

2019

FORM 109

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 07/01/2019, and ending (mm/dd/yyyy) 06/30/2020

Corporation/Organization name STUDENT UNION OF SAN JOSE STATE UNIVERSITY California corporation number 1105403

Additional information. See instructions. FEIN 94-2830732

Street address (suite/room no.) ONE WASHINGTON SQUARE PMB no.

City (If the corporation has a foreign address, see instructions.) SAN JOSE State CA ZIP code 95192-0201

Foreign country name Foreign province/state/county Foreign postal code

- A First Return Filed? B Is this an education IRA... C Is the organization under audit... D Final Return? E Amended Return F Accounting Method Used G Nature of trade or business SPONSORSHIP REVENUE H Is the organization a non-exempt charitable trust... I Is this organization claiming any former... J Is this organization a qualified pension... K Unrelated Business Activity (UBA) Code 541800 L Is this a Hospital?

Table with 25 rows for tax calculations. Columns include line number, description, and amount. Total tax is 0.00.

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24	26	00
	a Fill in the account information to have the refund directly deposited. Routing number	26a	
	b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account Number	26c	
	27 Penalties and interest. See General Information M	27	00
28 <input type="checkbox"/> Check if estimate penalty computed using Exception B or C and attach form FTB 5806			
29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24	29	00	

Unrelated Business Taxable Income

Part I Unrelated Trade or Business Income

1 a Gross receipts or gross sales	860,961	b Less returns and allowances		c Balance	1c	860,961	00
2 Cost of goods sold and/or operations (Schedule A, line 7)					2		00
3 Gross profit. Subtract line 2 from line 1c					3	860,961	00
4 a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)					4a		00
b Net gain (loss) from Part II, Schedule D-1					4b		00
c Capital loss deduction for trusts					4c		00
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See specific line instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule					5		00
6 Rental income (Schedule C)					6	-94,994	00
7 Unrelated debt-financed income (Schedule D)					7		00
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)					8		00
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)					9		00
10 Exploited exempt activity income (Schedule G)					10		00
11 Advertising income (Schedule H, Part III, Column A)					11		00
12 Other income. Attach schedule				SEE STATEMENT 1	12	6,000	00
13 Total unrelated trade or business income. Add line 3 through line 12					13	771,967	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I					14		00
15 Salaries and wages					15	447,024	00
16 Repairs					16		00
17 Bad debts					17		00
18 Interest					18		00
19 Taxes					19		00
20 Contributions					20		00
21 a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a			00			
b Less: depreciation claimed on Schedule A	21b			00	21		00
22 Depletion					22		00
23 a Contributions to deferred compensation plans					23a		00
b Employee benefit programs					23b		00
24 Other deductions				SEE STATEMENT 2	24	456,327	00
25 Total deductions. Add line 14 through line 24					25	903,351	00
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13					26	-131,384	00
27 Excess advertising costs (Schedule H, Part III, Column B)					27		00
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26					28	-131,384	00
29 Specific deduction					29	1,000	00
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28					30	-131,384	00

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Title	Date	Telephone
		AD ACCOUNTING & FI		(408) 924-6315
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	PTIN
	KACIE MCEWEN	04/22/21	<input type="checkbox"/>	P01599614
	Firm's name (or yours, if self-employed) and address			FEIN
	RSM US LLP			42-0714325
	801 NICOLLET MALL, WEST TOWER, STE 1200			Telephone
	MINNEAPOLIS, MN 55402-2526			612-332-4300
	May the FTB discuss this return with the preparer shown above? See instructions			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify) N/A			
1	Inventory at beginning of year	1	00
2	Purchases	2	00
3	Cost of labor	3	00
4	a Additional IRC Section 263A costs. Attach schedule	4a	00
	b Other costs. Attach schedule	4b	00
5	Total. Add line 1 through line 4b	5	00
6	Inventory at end of year	6	00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	00
Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Schedule B Tax Credits.

1	Enter credit name	code	1	00
2	Enter credit name	code	2	00
3	Enter credit name	code	3	00
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits on line 4. Enter here and on Side 1, line 11		4	00

Schedule K Add-On Taxes or Recapture of Tax.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1	00
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a	00
	b Method for non-dealer installment obligations	2b	00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3	00
4	Credit recapture. Credit name	4	00
5	Total. Combine the amounts on line 1 through line 4	5	00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.

Part A. Standard Method - Single-Sales Factor Formula. Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total Sales			
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor:			
2 Payroll factor: Wages and other compensation of employees			
3 Sales factor: Gross sales and/or receipts less returns and allowances			
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1 Description of property		2 Rent received or accrued	3 Percentage of rent attributable to personal property	
ROOM RENTAL/AV		33,305	100.00 %	
4 Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5 Complete if any item in column 3 is more than 10%, but not more than 50%		
(a) Deductions directly connected	(b) Income includible, column 2 less column 4(a)	(a) Gross income reportable, column 2 x column 3	(b) Deductions directly connected with personal property	(c) Net income includible, column 5(a) less column 5(b)
SEE STATEMENT 3	128,299	-94,994		
Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6				-94,994

Schedule D Unrelated Debt-Financed Income

1 Description of debt-financed property		2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property		
			(a) Straight-line depreciation	(b) Other deductions	
4 Amount of average acquisition indebtedness on or allocable to debt-financed property	5 Average adjusted basis of or allocable to debt-financed property	6 Debt basis percentage, column 4 ÷ column 5	7 Gross income reportable, column 2 x column 6	8 Allocable deductions, total of columns 3(a) and 3(b) x column 6	9 Net income (or loss) includible, column 7 less column 8
		%			
		%			
		%			
Total. Enter here and on Side 2, Part I, line 7					

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

1 Description	2 Amount	3 Deductions directly connected	4 Net investment income, column 2 less column 3	5 Set-asides	6 Balance of investment income, column 4 less column 5

Total. Enter here and on Side 2, Part I, line 8

Enter gross income from members (dues, fees, charges, or similar amounts)

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations					
1 Name of controlled organizations	2 Employer Identification Number	3 Net unrelated income (loss)	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					

Nonexempt Controlled Organizations

7 Taxable Income	8 Net unrelated income (loss)	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

5 Add columns 6 and 11

6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9

Schedule G Exploited Exempt Activity Income, other than Advertising Income

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business, column 2 less column 3	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense, column 6 less column 5 but not more than column 4	8 Net income includible, column 4 less column 7 but not less than zero

Total. Enter here and on Side 2, line 10

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If column 2 is greater than column 3, complete columns 5, 6, and 7. If column 3 is greater than column 2, enter the excess in Part III, column B(b). Do not complete columns 5, 6, and 7.	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-
Totals						

Part II Income from Periodicals Reported on a Separate Basis

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs	5 Circulation income	6 Readership costs	7 If column 5 is greater than column 6, enter the income shown in column 4, in Part III, column A(b). If column 6 is greater than column 5, subtract the sum of column 6 and column 3 from the sum of column 5 and column 2. Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-

Part III Column A - Net Advertising Income

Part III Column B - Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7, and amount listed in Part II, column 4 or 7	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on Side 2, Part I, line 11		Enter total here and on Side 2, Part II, line 27	

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 SSN or ITIN	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
			%		
Total. Enter here and on Side 2, Part II, line 14					

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

1 Group and guideline class or description of property	2 Date acquired (mm/dd/yyyy)	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						

CA 109	OTHER INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
SPONSORSHIP REVENUE		6,000.
TOTAL TO FORM 109, PAGE 2, LINE 12		6,000.

CA 109	OTHER DEDUCTIONS	STATEMENT 2
DESCRIPTION		AMOUNT
DIRECT OPERATIONS EXPENSE		23,887.
INDIRECT ADMIN EXPENSE		410,216.
OTHER ALLOCATED EXPENSE		22,224.
TOTAL TO FORM 109, PAGE 2, LINE 24		456,327.

CA 109	DEDUCTIONS DIRECTLY CONNECTED WITH RENTAL PROPERTY	STATEMENT 3	
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DIRECT LABOR		108,879.	
DIRECT OPERATIONS		3,565.	
INDIRECT ADMIN EXPENSE		15,855.	
- SUBTOTAL -	2		128,299.
TOTAL TO FORM 109, SCHEDULE C, LINE 4A			128,299.

2019

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Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name STATE UNIVERSITY STUDENT UNION OF SAN JOSE	California corporation number 1105403
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input type="radio"/> C Corporation <input type="radio"/> S Corporation <input checked="" type="radio"/> Exempt Organization <input type="radio"/> Limited liability company (electing to be taxed as a corporation)	FEIN 94-2830732

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number	1	131,384	00
2 2019 disaster loss included in line 1. Enter as a positive number	2		00
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	131,384	00
4 a Enter the amount of the loss incurred by a new business included in line 3	4a		00
b Enter the amount of the loss incurred by an eligible small business included in line 3	4b		00
c Add line 4a and line 4b	4c		00
5 General NOL. Subtract line 4c from line 3	5	131,384	00
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions	<input checked="" type="radio"/> 6	131,384	00

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income - Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-).	<input checked="" type="radio"/>	0	(g) Available balance
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Prior Year NOLs

(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2018	(f) Amount used in 2019	(h) Carryover to 2020 col. (e) minus col. (f)
2 <input checked="" type="radio"/>			SEE STATEMENT 4	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>

Current Year NOLs

Year	Type of NOL	Initial loss	Amount used	(h) col. (d) minus col. (f) See instructions.
3 2019	DIS			
4 2019	GEN	131,384		131,384
2019				
2019				
2019				

* Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2019 NOL deduction

1 Total the amounts in Part II, line 2, column (f)	<input checked="" type="radio"/> 1	0	00
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-	2		00
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7	<input checked="" type="radio"/> 3	0	00

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PRIOR YEAR NOLS

STATEMENT 4

(A) YEAR	(B) CODE (D) LOSS	(C) TYPE OF NOL (E) C/O AMOUNT	(F) AMOUNT USED IN CURRENT YEAR	(G) AVAILABLE BALANCE	(H) CARRYOVER TO NEXT YEAR
2008		GEN			
	157,508.	157,508.	0.	0.	157,508.
2009		GEN			
	219,267.	219,267.	0.	0.	219,267.
2010		GEN			
	338,776.	338,776.	0.	0.	338,776.
2011		GEN			
	329,986.	329,986.	0.	0.	329,986.
2012		GEN			
	220,140.	220,140.	0.	0.	220,140.
2013		GEN			
	124,648.	124,648.	0.	0.	124,648.
2014		GEN			
	34,636.	34,636.	0.	0.	34,636.
2015		GEN			
	175,853.	175,853.	0.	0.	175,853.
2016		GEN			
	97,419.	97,419.	0.	0.	97,419.
2017		GEN			
	73,344.	73,344.	0.	0.	73,344.
2018		GEN			
	475,299.	475,299.	0.	0.	475,299.
TOTALS		2,246,876.	0.		2,246,876.