	_	_	EXTENDED TO MAY 15, 2024			
Form <b>990-T</b>	•	E	xempt Organization Business Income Tax Retu	rn	OMB No	o. 1545-0047
			(and proxy tax under section 6033(e))		0	
		For cal	endar year 2022 or other tax year beginning JUL 1, 2022 , and ending JUN 30, 2023			022
Department of the Tre Internal Revenue Serv	easury vice	[	Go to www.irs.gov/Form990T for instructions and the latest information. On not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3	).	Open to Pu 501(c)(3) Or	blic Inspection for ganizations Only
A Check bo address of			Name of organization ( Check box if name changed and see instructions.)	DEmplo	oyer identifi	cation number
<b>B</b> Exempt under	section	Print	OREGON PUBLIC BROADCASTING	93-0814638		
X 501(c)(3		or	Number, street, and room or suite no. If a P.O. box, see instructions.		exemption	
408(e)	220(e)	Type	7140 S MACADAM AVENUE	(000 11	nou douono,	
408A	530(a)		City or town, state or province, country, and ZIP or foreign postal code			
529(a)	529A		PORTLAND, OR 97219	F	Check	box if
		an am	ended return.			
G Check orga		ре	X 501(c) corporation 501(c) trust 401(a) trust Other trust	State	college/ı	university
H Check if filin	ng only to		Claim credit from Form 8941 Claim a refund shown on Form 2439			
Check if a 5	501(c)(3) or	ganiza	ation filing a consolidated return with a 501(c)(2) titleholding corporation			
			ed Schedules A (Form 990-T)		3	
-	•		e corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		Yes	X No
			d identifying number of the parent corporation.			
L The books a			JAN HESKISS Telephone number  d Business Taxable Income	503-24	4-9900	
					I	
			ss taxable income computed from all unrelated trades or businesses (see			360 003
instruction	,			_		360,003.
2 Reserved						360,003.
3 Add lines			age instructions for limitation rules)			0.
		•	see instructions for limitation rules) taxable income before net operating losses. Subtract line 4 from line 3	. –		360,003.
			taxable income before net operating losses. Subtract line 4 from line 3ng loss. See instructions			
			ss taxable income before specific deduction and section 199A deduction.	.   •		
	line 6 from		·	7		360,003.
			ally \$1,000, but see instructions for exceptions)	. —		1,000.
			duction. See instructions			
_			nes 8 and 9			1,000.
			ble income. Subtract line 10 from line 7. If line 10 is greater than line 7,			
enter zero			, , , , , , , , , , , , , , , , , , ,	.   11		359,003.
Part II Tax	x Comp	utati			•	
1 Organiza	tions taxa	ble a	s corporations. Multiply Part I, line 11 by 21% (0.21)	1		75,391.
			ates. See instructions for tax computation. Income tax on the amount on			
Part I, line			Tax rate schedule or Schedule D (Form 1041)	. 2		
3 Proxy tax	<b>c.</b> See insti	ruction		_		
4 Other tax	amounts.	See ir	nstructions	. 4		
		,	trusts only)	. 5		
6 Tax on no	oncomplia	ant fac	cility income. See instructions	. 6		

7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies LHA For Paperwork Reduction Act Notice, see instructions.

223711 01-16-23 Form **990-T** (2022)

Firm's name

Firm's address

MOSS ADAMS LLP

805 SW BROADWAY STE 1400

PORTLAND, OR 97205

**Preparer** 

**Use Only** 

Firm's EIN

91-0189318

503-242-1447

## SCHEDULE A (Form 990-T)

Department of the Treasury

A Name of the organization

Internal Revenue Service

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

2022

OMB No. 1545-0047

2022

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

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

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

B Employer identification number

	OREGON PUBLIC BROADCASTING		93-0814638					
		524402						
<u>C</u> (	Inrelated business activity code (see instructions) 531120				<b>D</b> Sequence	ce: 1	l of :	3
<u>E</u> [	escribe the unrelated trade or business STUDIO RENTAL OF I	BROADC	ASTING EQUIF	MENT WI	TH SERVICES	5		
Pai	t I Unrelated Trade or Business Income		(A) Incom	е	(B) Expens	es	(C) Ne	t
_		_		_				
	Gross receipts or sales	1.1						
b	Less returns and allowances c Balance	1c						
2	Cost of goods sold (Part III, line 8)	3						
3	Gross profit. Subtract line 2 from line 1c	3						
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a						
b	1120)). See instructions  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	1						
Ū	statement)	5						
6	Rent income (Part IV)	6						
7	Unrelated debt-financed income (Part V)	7						
8	Interest, annuities, royalties, and rents from a controlled							
	organization (Part VI)	8						
9	Investment income of section 501(c)(7), (9), or (17)							
	organizations (Part VII)	9						
10	Exploited exempt activity income (Part VIII)	10						
11	Advertising income (Part IX)	11						
12	Other income (see instructions; attach statement)	12						
13	Total. Combine lines 3 through 12							
Pai	TII Deductions Not Taken Elsewhere See instructi	ons fo	r limitations	on dedu	ctions. Ded	uctions	s must be	
	directly connected with the unrelated business in	come						
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		
7	Depreciation (attach Form 4562). See instructions							
8	Less depreciation claimed in Part III and elsewhere on return					8b		
9	Depletion					9		
10	Contributions to deferred compensation plans					10		
11	Employee benefit programs					11		
12	Excess exempt expenses (Part VIII)		12					
13	Excess readership costs (Part IX)		13					
14	Other deductions (attach statement)					14		
15	Total deductions. Add lines 1 through 14					15		0.
16	Unrelated business income before net operating loss deduction. S					16		_
	column (C)							0.
17	Deduction for net operating loss. See instructions					17		0.
18	Unrelated business taxable income. Subtract line 17 from line 1	6		<u></u>		18		
LHA	For Paperwork Reduction Act Notice, see instructions.					Schedul	e A (Form 990	)-T) 2022

	/=				1
ochedi Part	ule A (Form 990-T) 2022  III Cost of Goods Sold Fnter met	had of inventory valuet	ion		Page 2
1		hod of inventory valuat		1	
2	Inventory at beginning of year				
3	Purchases Cost of labor				
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter I				
9	Do the rules of section 263A (with respect to property)	,			Yes No
Part					
1	Description of property (property street address, city, s	tate, ZIP code). Check	if a dual-use. See insti	ructions.	
	A	•			
	В				
	c 🗆				
	D				
		Α	В	С	D
2	Rent received or accrued				
а	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)				
С	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D				
_					0
3	Total rents received or accrued. Add line 2c columns A	through D. Enter here	and on Part I, line 6, c	olumn (A)	0.
_	Deductions directly connected with the income				
4	in lines 2(a) and 2(b) (attach statement)				
_	Total deductions. Add line 4 columns A through D. Er	stan bana anal an Dant I	line C. selvese (D)		0.
5 Part	· ·		iiile 6, Coluitiii (b)		
1	Description of debt-financed property (street address, of		heck if a dual-use. See	e instructions	
•	A	5.1 <b>5</b> , 51.010, <b>2</b> 55.05, 5			
	В				
	c 🔲				
	D				
		Α	В	С	D
2	Gross income from or allocable to debt-financed				
	property				
3	Deductions directly connected with or allocable				
	to debt-financed property				
а	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
С	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 Par	t I, line 7, column (A)		0.
•	Allegable deductions Mail 19 0 19 0	Г			
9	Allocable deductions. Multiply line 3c by line 6	rough D. Entar have see	Non Dort Lline 7	mn (P)	0.
10	Total allocable deductions. Add line 9, columns A thr		ı on Part i, line 7, colu	IIIII (B)	0.

	ule A (Form 990-T) 2022 : <b>VI Interest, Ann</b> u		ovalties and Re	ents from	m Control	led Or	nanizations	S (soo i	netrueti	one)	Page 3
rait	Wi interest, Ainte	11103, 11			11 00111101		Exempt Contro		nstructi		
	Name of controlle organization	d	2. Employer identification number	incor	et unrelated 4. Total		al of specified nents made  5. Part of columnation in that is included controlling organization's gross in		of colum cluded i ng orga	nn 4 n the niza-	Deductions directly connected with income in column 5
(1)								1.017 0 gr	000	-	
(2)											
(3)											
(4)											
			No	nexempt (	Controlled O	rganizati	ions				
•	7. Taxable Income	ir	Net unrelated ncome (loss) e instructions)		otal of specit syments mad		that is inc		he	С	Deductions directly onnected with one in column 10
(1)											
(2)											
(3)											
(4)											
							Add colum Enter here line 8, c		art I,	Enter	columns 6 and 11. here and on Part I, le 8, column (B)
Totals Part		lnoomo	of a Section 50	1(0)(7)	(0) or (17)	Organ	nization (	<u> </u>	0.		0.
i ui		cription of		1(0)(1), (	2. Amou	nt of	3. Deduction directly connecting		<b>4.</b> Set-a	asides	5. Total deductions and set-asides
							(attach state				(add cols 3 and 4)
(1)											
(2)											
(3)											
(4)					Add amor column 2 here and o line 9, colu	. Enter n Part I,					Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Part		xempt A	Activity Income,	Other 1	Than Adve	ertisino	g Income	see instru	ictions)		
1	Description of exploite			,			,	000 1110114	101.01.0)		
2	Gross unrelated busin	•		ness. Ente	r here and o	n Part I.	line 10, colum	n (A)		2	
3	Expenses directly con						•	. ,	·····		
	line 10, column (B)									3	
4	Net income (loss) from										
	lines 5 through 7									4	
5	Gross income from ac	tivity that i	is not unrelated busi	iness incor	me					5	
6	Expenses attributable									6	
7	Excess exempt expen	ses. Subtr	act line 5 from line 6	6, but do n	ot enter mor	e than th	ne amount on I	ine			
	4 E-4	N	10							<b>-</b>	

Schedule A (Form 990-T) 2022

Page	

Part	IX Advertising Income					1 age 4
1	Name(s) of periodical(s). Check box if reporting	two or m	ore periodicals on a	consolidated basis		
•	A	, two or 111	ioro periodiodio erra	consolidated basis	<b>5.</b>	
	В					
	c					
	D					
Enter	amounts for each periodical listed above in the c	orrespond		T _		
			Α	В	С	D
2	Gross advertising income	_				
	Add columns A through D. Enter here and on F	Part I, line	11, column (A)			0.
а		_				
3	Direct advertising costs by periodical					
а	Add columns A through D. Enter here and on F	Part I, line	11, column (B)			0.
		_		_		
4	Advertising gain (loss). Subtract line 3 from line	e				
	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column in					
	line 4 showing a loss or zero, do not complete					
	lines 5 through 7, and enter zero on line 8	L				
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 les	s				
	than line 6, enter zero					
8	Excess readership costs allowed as a					
	deduction. For each column showing a gain or	ո				
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the gre		e line 8a. columns to	otal or zero here an	d on	
	Part II, line 13					0.
Part	X Compensation of Officers, Dire	ectors, a	and Trustees (	see instructions)		
					3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
(1)					%	
(2)					%	
(3)					%	
(4)					%	
Total	Enter here and on Part II, line 1					0.
Part		instruction	ons)			
						_
						_

## SCHEDULE A (Form 990-T)

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

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990T for instructions and the latest information.

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

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

<b>A</b> N	lame of the organization OREGON PUBLIC BROADCASTING	B Employer identification number 93-0814638			
<u>c</u> ს	Unrelated business activity code (see instructions) 541800			<b>D</b> Sequence:	2 of 3
<b>E</b> [	Describe the unrelated trade or business WEB ADVERTISING				
Pai	t 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			
4 a	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			
С	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	230,532.	230,532.	
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	Total. Combine lines 3 through 12	13	230,532.	230,532.	
Pai	<b>Deductions Not Taken Elsewhere</b> See instructi directly connected with the unrelated business in	come			is must be
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	
7	Depreciation (attach Form 4562). See instructions				
8	Less depreciation claimed in Part III and elsewhere on return		<u> </u>	8b	
9	Depletion				
10	Contributions to deferred compensation plans				
11	Employee benefit programs				_
12	Excess exempt expenses (Part VIII)				_
13	Excess readership costs (Part IX)		ann an		
14	Other deductions (attach statement)				262.
15	Total deductions. Add lines 1 through 14			<u>15</u> _	262.
16	Unrelated business income before net operating loss deduction. S				
	column (C)				-262.
17	Deduction for net operating loss. See instructions				0.
18	Unrelated business taxable income. Subtract line 17 from line 10	õ			-262.
LHA	For Paperwork Reduction Act Notice, see instructions.			Schedu	ıle A (Form 990-T) 2022

1	III Cost of Goods Sold	Enter method of inventory valua	ation		Page
		Enter method of inventory value		1	
	Purchases				
3	Cost of labor				
4	Additional section 263A costs (attach state				
5	Other costs (attach statement)				
6	Total. Add lines 1 through 5				
7					
3	Cost of goods sold. Subtract line 7 from I				
9	Do the rules of section 263A (with respect				Yes N
rt					
ı	Description of property (property street ad-	dress, city, state, ZIP code). Chec	k if a dual-use. See insti	ructions.	
	A				
	В 🔲				
	c 🗆				
	D				
		Α	В	С	D
2	Rent received or accrued				
а	From personal property (if the percentage	of			
	rent for personal property is more than 109	%			
	but not more than 50%)				
b	From real and personal property (if the				
	percentage of rent for personal property ex	ceeds			
	50% or if the rent is based on profit or inco	ome)			
С	Total rents received or accrued by property	y.			
	Add lines 2a and 2b, columns A through D				
rt '	Total deductions. Add line 4 columns A to Unrelated Debt-Financed In Description of debt-financed property (stre	nrough D. Enter here and on Part lacome (see instructions)			
	В 🔲				
	c 🗆				
	D		_		T
		A	В	С	D
	Gross income from or allocable to debt-fina	anced			
2	and the second s		1		i
!	property	I			
	Deductions directly connected with or allo				
3	Deductions directly connected with or allo to debt-financed property	cable			
	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement	cable t)			
a	Deductions directly connected with or allow to debt-financed property  Straight line depreciation (attach statement)  Other deductions (attach statement)	cable t)			
a b	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b,	cable t)			
a b	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D)	cable it)			
a b c	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or a	cable  t)  allocable			
a b c	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D)	cable  t)  allocable			
a b c	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or a	allocable att)			
	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or to debt-financed property (attach statement) Average adjusted basis of or allocable to dinanced property (attach statement)	cable  it)			
a b c	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or to debt-financed property (attach statement) Average adjusted basis of or allocable to definanced property (attach statement) Divide line 4 by line 5	cable  it)  allocable it)  lebt-	6 %	%	
a b c	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or to debt-financed property (attach statement) Average adjusted basis of or allocable to definanced property (attach statement) Divide line 4 by line 5 Gross income reportable. Multiply line 2 by	cable  it)  allocable it)  lebt-  y line 6			
a b c	Deductions directly connected with or allow to debt-financed property Straight line depreciation (attach statement) Other deductions (attach statement) Total deductions (add lines 3a and 3b, columns A through D) Amount of average acquisition debt on or to debt-financed property (attach statement) Average adjusted basis of or allocable to definanced property (attach statement) Divide line 4 by line 5	cable  it)  allocable it)  lebt-  y line 6			

**Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)

**Total dividends-received deductions** included in line 10

Schedule A (Form 990-T) 2022

Page 3

Part	VI Interest, Annu	iities, R	oyalties, and Re	ents fror	n Control	led Or	ganizations	S (se	e instruct	ions)	
						E	xempt Contro	lled Or	ganization	ıs	
	1. Name of controlled	d	2. Employer	3. Net	unrelated	4. Tota	al of specified		rt of colur		6. Deductions directly
	organization		identification		ne (loss)	payn	nents made		included olling orga		connected with
			number	(see ins	structions)				gross inc		income in column 5
(1)											
(2)											
(3)											
(4)											
			No		Controlled Or	-	ons				
7	. Taxable Income				otal of specif		10. Part				Deductions directly
			ncome (loss)	pa	yments mad	е	that is inc				connected with
		(see	e instructions)					incom		inc	ome in column 10
<u>(1)</u>											
(2)											
(3)											
<u>(4)</u>											
							Add colum Enter here				columns 6 and 11. here and on Part I.
							line 8, c		,		ne 8, column (B)
T - 4 - 1 -									0.		0
Totals Part	VII Investment I	ncome	of a Section 50	1(c)(7) (	(a) or (17)	Organ	ization (-				0.
- are	in vocanione	cription of		1(0)(1), (	2. Amou		3. Deduction	I	ructions) <b>4.</b> Set-	anidan	5. Total deductions
	1. 5000	onpuon or	moome		incon		directly conn		(attach st		
							(attach stater	ment)	•		(add cols 3 and 4)
(1)											
(2)											
(3)											
(4)											
					Add amou						Add amounts in
					column 2.						column 5. Enter here and on Part I,
					line 9, colu	,					line 9, column (B)
Totals		<u></u>	<u></u>			Ò.					0.
Part	VIII Exploited E	xempt A	Activity Income,	Other 1	Than Adve	ertisin	g Income	see ins	structions)		
1	Description of exploite	ed activity:	WEB ADVERTISING	3							
2	Gross unrelated busine				r here and o	n Part I,	line 10, colum	n (A)		2	230,532.
3	Expenses directly con	nected wit	h production of unre	elated busi	iness income	e. Enter l	here and on Pa	art I,			
	line 10, column (B)									3	230,532.
4	Net income (loss) from	unrelated	trade or business.	Subtract lir	ne 3 from line	e 2. If a 🤉	gain, complete				
	lines 5 through 7									4	
5	Gross income from ac	tivity that i	s not unrelated busi	iness incor	me					5	0.
6	Expenses attributable	to income	entered on line 5							6	0.
7	Excess exempt expens	ses. Subtr	act line 5 from line 6	s, but do no	ot enter more	e than th	ne amount on I	ine			
	4. Enter here and on P	art II. line	12							7	0.

Schedule A (Form 990-T) 2022

_				
ם	2	~	0	

Part	IX Advertising Income					1 age 4
1	Name(s) of periodical(s). Check box if reporting	two or m	ore periodicals on a	consolidated basis		
•	A	, two or 111	ioro periodiodio erra	consolidated basis	<b>5.</b>	
	В					
	c					
	D					
Enter	amounts for each periodical listed above in the c	orrespond		T _		
			Α	В	С	D
2	Gross advertising income	_				
	Add columns A through D. Enter here and on F	Part I, line	11, column (A)			0.
а		_				
3	Direct advertising costs by periodical					
а	Add columns A through D. Enter here and on F	Part I, line	11, column (B)			0.
		_		_		
4	Advertising gain (loss). Subtract line 3 from line	9				
	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column in					
	line 4 showing a loss or zero, do not complete					
	lines 5 through 7, and enter zero on line 8	L				
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 les	s				
	than line 6, enter zero					
8	Excess readership costs allowed as a					
	deduction. For each column showing a gain or	ո				
	line 4, enter the lesser of line 4 or line 7					
а	Add line 8, columns A through D. Enter the gre		e line 8a. columns to	otal or zero here an	d on	
	Part II, line 13					0.
Part	X Compensation of Officers, Dire	ectors, a	and Trustees (	see instructions)		
					3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
(1)					%	
(2)					%	
(3)					%	
(4)					%	
Total	Enter here and on Part II, line 1					0.
Part		instruction	ons)			
						_
						_

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

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

Depart Interna	mation. ion is a 501(c)(3).	Open to Public Inspection for 501(c)(3) Organizations Only				
<b>A</b> N	Name of the organization OREGON PUBLIC				B Employer identifi	
<u>c</u> ւ	Unrelated business ac	ctivity code (see instructions) 516100			<b>D</b> Sequence:	3 of 3
	Describe the unrelated	d trade or business RENTAL OF BROADCA	STING T	OWER		
		Frade or Business Income		(A) Income	(B) Expenses	(C) Net
Га	omelatea i			(A) Income	(b) Expenses	(O) Net
1 a	Gross receipts or sa					
b		rances c Balance	1c			
2		(Part III, line 8)	2			
3	Gross profit. Subtra	ct line 2 from line 1c	3			
4 a	Capital gain net inco	ome (attach Schedule D (Form 1041 or Form				
	1120)). See instruct	ions	4a			
b	Net gain (loss) (Forn	n 4797) (attach Form 4797). See instructions)	4b			
С	Capital loss deducti	on for trusts	4c			
5	Income (loss) from a	a partnership or an S corporation (attach				
	statement)		5			
6	Rent income (Part I	v)	6	462,461.	58,296.	404,165.
7	Unrelated debt-finar	nced income (Part V)	7			
8	Interest, annuities, r	oyalties, and rents from a controlled				
	organization (Part V	1)	8			
9		of section 501(c)(7), (9), or (17)				
	organizations (Part	VII)	9			
10		ctivity income (Part VIII)	10			
11	Advertising income	(Part IX)	11			
12		nstructions; attach statement)	12			
13		s 3 through 12	13	462,461.	58,296.	404,165.
Pa	directly con	s Not Taken Elsewhere See instructinected with the unrelated business in	come			ns must be
1		ficers, directors, and trustees (Part X)			<b>I</b>	
2						
3		nance				
4					4	
5	Interest (attach stat	ement). See instructions				
6	Taxes and licenses				6	43,899.
7		Form 4562). See instructions				
8		laimed in Part III and elsewhere on return			8b	
9						
10		ferred compensation plans				
11		rograms				
12		enses (Part VIII)				
13	Excess readership of	costs (Part IX)			13	
14	Other deductions (a			SEE STATEMENT	5 14	263.
15	Total deductions.	Add lines 1 through 14			15	44,162.
16	Unrelated business	income before net operating loss deduction. S	ubtract li	ne 15 from Part I, line 13,	16	360 003

LHA For Paperwork Reduction Act Notice, see instructions.

Unrelated business taxable income. Subtract line 17 from line 16

Schedule A (Form 990-T) 2022

0.

360,003.

17

Deduction for net operating loss. See instructions

3 Page <b>2</b>
r ago <b>z</b>
Yes No
D
462,461.
58,296.
30,290.
_
D
6 %
,-

	II Cost of Goods Sold Enter met	hod of inventory valuation	on		
1	Inventory at beginning of year			1	
2	Purchases			2	
3	Cost of labor			3	
4	Additional section 263A costs (attach statement)				
5	Other costs (attach statement)				
6	<b>Total.</b> Add lines 1 through 5				
7	Inventory at end of year				
8	Cost of goods sold. Subtract line 7 from line 6. Enter				
9	Do the rules of section 263A (with respect to property	produced or acquired fo	r resale) apply to the	organization?	Yes No
Part I	V Rent Income (From Real Property and	d Personal Propert	y Leased with F	Real Property)	
1	Description of property (property street address, city, s  A ATENNA TOWER 7140 S MACADAM AVENU  B ATENNA TOWER 7140 S MACADAM AVENU			tructions.	
	c 🗆				
	D				
		Α	В	С	D
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%)	0.			
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)	462,461.			
С	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D	462,461.			
3	Total rents received or accrued. Add line 2c columns A	through D. Enter here a	and on Part I, line 6,	column (A)	462,461.
	Deductions directly connected with the income				
4	in lines 2(a) and 2(b) (attach statement) STMT 6	58,296.			
5	Total deductions. Add line 4 columns A through D. Er	nter here and on Part I, li	ne 6, column (B)		58,296.
Part \	Unrelated Debt-Financed Income (S	ee instructions)			58,296.
5 <b>Part \</b> 1	Total deductions. Add line 4 columns A through D. Er  V Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, or	ee instructions)			58,296.
Part \	Unrelated Debt-Financed Income (S	ee instructions)			58,296.
Part \	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, of	ee instructions)			58,296.
Part \	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, of A	ee instructions)			58,296.
Part \	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, or a B B B B B B B B B B B B B B B B B B	ee instructions)			58,296.
Part \	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, or a B B B B B B B B B B B B B B B B B B	ee instructions)			58,296. D
Part \	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, or a B B B B B B B B B B B B B B B B B B	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, or a	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, or a	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3	Description of debt-financed property (street address, of A	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3	Description of debt-financed property (street address, of A	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3	Description of debt-financed property (street address, of A	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3 a b	Description of debt-financed property (street address, of A	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3 a b	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, of A	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3 a b	Unrelated Debt-Financed Income (s  Description of debt-financed property (street address, of A B B B B B B B B B B B B B B B B B B	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3 a b c	Description of debt-financed property (street address, of A	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
Part \ 1 2 3 a b c	Description of debt-financed property (street address, of A B C C C C C C C C C C C C C C C C C C	ee instructions) city, state, ZIP code). Ch	eck if a dual-use. Se	e instructions.	
2 3 a b c	Description of debt-financed property (street address, of A B C C C C C C C C C C C C C C C C C C	ee instructions) city, state, ZIP code). Cr	eck if a dual-use. Se	e instructions.	
2 3 a b c	Description of debt-financed property (street address, of A B C C C C C C C C C C C C C C C C C C	ee instructions) city, state, ZIP code). Cr	eck if a dual-use. Se	C C	D
Part \ 1 2 3 a b c 4 5	Description of debt-financed property (street address, of A B B B B B B B B B B B B B B B B B B	ee instructions) city, state, ZIP code). Cr	B	C C	D
Part \ 1 2 3 a b c 4 5	Description of debt-financed property (street address, of A B B B B B B B B B B B B B B B B B B	ee instructions) city, state, ZIP code). Cr	B  B	C C	D
Part \ 1 2 3 a b c 4 5 6 7	Description of debt-financed property (street address, of A B B B B B B B B B B B B B B B B B B	ee instructions) city, state, ZIP code). Cr	B  B	C C	
Part \ 1 2 3 a b c 4 5 6 7	Description of debt-financed property (street address, of A B B B B B B B B B B B B B B B B B B	ee instructions) city, state, ZIP code). Cr	B  B	C C	D

	ule A (Form 990-T) 2022 VI Interest, Annu		ovalties, and Re	ents fron	n Control	led Or	ganizations	s (see instri	uctions)		Page 3
· uit			- , a.i.o.o, a.i.a i ic				Exempt Contro	•			
	Name of controlle organization	d	2. Employer identification number		3. Net unrelated 4. Tota		al of specified ments made	5. Part of co	art of column 4 included in the olling organiza-		eductions directly connected with ome in column 5
(1)								J			
(2)											
(3)											
<u>(4)</u>											
				<del>,                                    </del>	Controlled O						
7	7. Taxable Income	in	Net unrelated acome (loss) e instructions)		otal of specif yments mad		that is inc	of column 9 cluded in the organization's income		coni	uctions directly nected with e in column 10
(1)											
(2)											
(3)											
(4)											
							Enter here	nns 5 and 10. and on Part I, column (A)	1	er he	umns 6 and 11. re and on Part I, 3, column (B)
Totals									0.		0.
Part	VII Investment	Income	of a Section 50	1(c)(7), (	9), or (17)	Orga	nization <sub>(s</sub>	ee instruction	s)		
	<b>1.</b> Desc	cription of	income		2. Amou incor		3. Deduction directly connected (attach states	ected (attach	et-asides stateme	ent)	and set-asides (add cols 3 and 4)
(1)											
(2)										_	
(3)										_	
(4)					Add amou	ınte in					Add amounts in
					column 2 here and o line 9, colu	. Enter n Part I, umn (A)					column 5. Enter nere and on Part I, line 9, column (B)
Totals Part		vommt A	Activity Income,	Othor T	hon Adve	0.	a Income	, , , ,,	`		0.
				Other	nan Auve	er using	g income (	see instructio	ns)	I	
1 2	Description of exploite Gross unrelated busin	•		acca Enter	r bara and a	n Dort I	line 10 column	n (A)	ا ۾ ا		
3	Expenses directly con						•	. ,	. 2		
3									3		
4	line 10, column (B) Net income (loss) from	unrelated	trade or business 5	Subtract lir	ne 3 from line	e 2. If a	gain, complete				
•	, ,								4		
5	Gross income from ac										
6	Expenses attributable										
7	Excess exempt expen										
	4. Enter here and on F								7		

Schedule A (Form 990-T) 2022

Advertising Income				
Name(s) of periodical(s). Check box if reporting	two or more periodicals on a	consolidated basis	S.	
A 🔲				
в 🖳				
c <u> </u>				
D 📖				
nounts for each periodical listed above in the co	rresponding column.			
	Α	В	С	D
Gross advertising income				
Add columns A through D. Enter here and on Pa	art I, line 11, column (A)			
		_		
Direct advertising costs by periodical				
Add columns A through D. Enter here and on Pa	art I, line 11, column (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 zero on line 8				
Readership costs				
Circulation income				
Excess readership costs. If line 6 is less than				
line 5, subtract line 6 from line 5. If line 5 is less				
than line 6, enter zero				
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	·			
Add line 8, columns A through D. Enter the grea	iter of the line 8a, columns to			
Part II, line 13 Compensation of Officers, Direct	ctors, and Trustees			
	otoro, una rradicco	see instructions)	3. Percentage	4. Compensation
<b>1.</b> Name	<b>2.</b> Title		of time devoted	attributable to
I. Name	Z. Titlo		to business	unrelated business
			to business %	unrelated business
			%	
			%	
			%	
<u>'</u>			,,,	
Enter here and on Part II, line 1				
Supplemental Information (see i	instructions)			
	,			

FORM 990-T	DESCRIPTION OF OF	RGANIZATION'S	UNRELATED	STATEMENT :	1
SCHEDULE A	BUS	SINESS ACTIVITY	Y		

STUDIO RENTAL OF BROADCASTING EQUIPMENT WITH SERVICES

TO FORM 990-T, SCHEDULE A, LINE E

FORM 990-T	(A)		OTHER DEDU	JCTIONS	STATEMENT	2
DESCRIPTIO	N				TNUOMA	1
PROFESSION	AL FEES					262
TOTAL TO S	CHEDULE	A, PART II,	LINE 14			262
990-т ѕсн	A	POST-201	7 NET OPERATI	ING LOSS DEDUCT	ION STATEMENT	. 3
TAX YEAR	LOSS S	USTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAININ	AVAILABLE G THIS YEAR	_
06/30/21		1,344.				,344.
06/30/22 NOL CARRYO	VER AVAI	1,725.	YEAR	<del></del>	·	,725. 

FORM 990-T (A) PART VIII - EXPENSES DIR PRODUCTION OF UNRELATE		~	STATEMENT 4
DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
UNDERWRITING EXPENSES OTHER WEB EXPENSES - EXPLOITED ACTIVITY		68,314.	
RULES - SUBTOTAL -	3	162,218.	230,532.
TOTAL OF FORM 990-T, SCHEDULE A, PART VI	II, COLUMN	3	230,532.

FORM 990-T (A)	OTHER I	DEDUCTIONS	· · · · · · · · · · · · · · · · · · ·	STATEMENT	5
DESCRIPTION				AMOUNT	
PROFESSIONAL FEES			-		263
TOTAL TO SCHEDULE A, P.	ART II, LINE 14		-		263
TODY 000 E (2) DEDUC	TIONS CONTINUES I	TITOLO DI	TNOONE	(MA DEPARTMENT	
FORM 990-T (A) DEDUC	TIONS CONNECTED V	VITH RENTAL	INCOME	STATEMENT	ь ——
		ACTIVITY			
DESCRIPTION		NUMBER	AMOUNT	TOTAL	
SALARIES AND WAGES			AMOUNT 48,493. 9,803.	TOTAL	
DESCRIPTION	- SUBTOTAL	NUMBER	48,493.		,296