Form **990-T**

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

OMB No. 1545-0047 2023

		For cale	endar year 2023 or other tax year beginning 0//01	1. Will 19-10 (C. S.		4		Open to Public Inspection
	partment of the Treasury rnal Revenue Service	Do	Go to www.irs.gov/Form990T for instruction on this form as it may be			a 501(c)	(3).	for 501(c)(3) Organizations Only
Α	Check box if address changed.		Name of organization (Check box if name char	nged and see instructions.)		D Emp	loyer Iden	tification number
В	Exempt under section	Print	UNIVERSITY OF NORTHER	AWOI N		42	-600	4333
ij	501()(0)	or	Number, street, and room or suite no. If a P.O. box, see instruc					lon number
í		Туре	1227 W 27TH STREET	30013.			instruction	
- 1	408(e) 220(e)	71	City or town, state or province, country, and ZIP or foreign p	ostal code				
	408A 530(a)		CEDAR FALLS	IA 50614-	0003	F	Chec	k box if
	529(a) 529A	СВ	ook value of all assets at end of year		06,752	-	an an	nended return.
G	Check organization type		501(c) corporation 501(c) trust	401(a) trust	Other tru	st X	State	college/university
			6417(d)(1)(A) Applicable entity					
Н	Check if filing only to clair	n	Credit from Form 8941 Refund sho	wn on Form 2439	Elective	paymen	amoun	t from Form 3800
	Check if a 501(c)(3) organ	nization	filing a consolidated return with a 501(c)(2) title	holding corporation				
J	Enter the number of attac	hed Sch	edules A (Form 990-T)					
K	During the tax year, was t	he corpo	oration a subsidiary in an affiliated group or a pa	arent-subsidiary contro	olled group?			Yes X No
	If "Yes," enter the name a	nd ident	ifying number of the parent corporation					
_					Alberta Co		1/2 1/2	
	The books are in care of		ONYA GERBRACHT		Teleph	one nun	nber	319-273-6520
P			Business Taxable Income					404.000
1			able income computed from all unrelated trades				_1_	124,368
2	Reserved		EXECUTED EXECUTED TO CONTRACT	****************			2	404 060
3						12012101		124,368
4			structions for limitation rules)	in soer besteed and on the			4	104 360
5			e income before net operating losses. Subtract					124,368
6	Deduction for net opera						6	124,368
7	Subtract line 6 from line		ble income before specific deduction and section				_	0
Ω		0.000 0.000	000 but and instructions for executions)	V. VIII. VIII			8	1,000
8 9	Trusts Section 1994 d	erally \$ 1	,000, but see instructions for exceptions)	***************************************			9	1,000
10	Total deductions. Add	lines 8	s. See instructions				10	1,000
11			ncome. Subtract line 10 from line 7. If line 10 is				11	0
	art II Tax Comp			greater than line 1, e	Rei Zeio	PECTAL .		
1	**************************************		porations. Multiply Part I, line 11 by 21% (0.21)	<u> </u>			1	0
2			See instructions for tax computation. Income ta					
	Part I, line 11 from:	-		041)			2	0
3	Proxy tax. See instruct	ions				E PERCEASE	3	
4	Other tax amounts. See	instruct	ions			*****	4	
5	Alternative minimum tax	(5	
6	Tax on noncompliant	facility i	ncome. See instructions				6	
7	Total. Add lines 3 throu	gh 6 to l	ne 1 or 2, whichever applies	and the second		exercise:	7	0
P	art III Tax and P	_					100000000000000000000000000000000000000	
1a			attach Form 1118; trusts attach Form 1116)					
b	Other credits (see instru			1b			4	
C	General business credit	. Attach	Form 3800 (see instructions)	1c			4	
đ	Credit for prior year mir	imum ta	x (attach Form 8801 or 8827)	16			_	
e	Total credits. Add lines	s 1a thro	ugh 1d				1e	
2			7	1 - 1			2	
3a		0044		0.			+	
ь	Amount due from Form Amount due from Form		######################################				-	
c d	Amount due from Form			101201000		, = , -		
e	Other amounts due (see		fions)	200000000				
f	Total amounts due. Add						3f	1
4	Total tax. Add lines 2 a		The state of the s	previously deferred u	nder	V 0,0 0,0 0,0	-	
•	section 1294. Enter ta		nt horo				4	0
5			from Form 965-A. Part II. column (k)				5	

Pa	art III Tax and Payments (continued)				rage
6a	Payments: Preceding year's overpayment credited to the current year	6a		1888888	
b	Current year's estimated tax payments. Check if section 643(g) election			\dashv	
	and in	□ 6b			
С	Tax deposited with Form 8868				
d	Foreign organizations: Tax paid or withheld at source (see instructions)				
e	Packup withholding /and instructions			-	
f		6e		-	
,	Credit for small employer health insurance premiums (attach Form 8941)	6f		4001	
9	Elective payment election amount from Form 3800	6g		4 1	
n	Payment from Form 2439	6h		_	
	Oredit Holli Folili 4130	61		1 1	
ş	Other (see instructions)	6j			
7	Total payments. Add lines 6a through 6j			7	
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	t owed		9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter an	nount overpaid		10	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax		Refunded	11	
Pa	tt IV Statements Regarding Certain Activities and O	ther Information (see			
	At any time during the 2023 calendar year, did the organization have an in				Yes No
	over a financial account (bank, securities, or other) in a foreign country? If				Tes No
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes	"estable same of the for	have to me		
	here	s, enter the name of the for	eign country		
	***************************************				X
	During the tax year, did the organization receive a distribution from, or was	it the grantor of, or transfer	or to, a foreign trust?		X
	If "Yes," see instructions for other forms the organization may have to file.				
	Enter the amount of tax-exempt interest received or accrued during the tax		. \$	• W * 31** NO.	
	Enter available pre-2018 NOL carryovers here \$ -8,788,2			ver	
	shown on Schedule A (Form 990-T). Don't reduce the NOL carryover show	n here by any deduction rep	orted on		
	Part I, line 6.				
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available	post-2017 NOL carryovers.	Don't reduce		
1	he amounts shown below by any NOL claimed on any Schedule A, Part II,	line 17 for the tax year. See	instructions.		
	Business Activity Code		st-2017 NOL carryo	ver	
	451211	\$		272,1	35
	The state of the s	\$	THE CAMES SEE AS		7.7
	PRODUCE PROPERTY OF THE PROPER	\$	A 180 A NOVA CO R 104 C CAD	**** ** ** ** *** *** *** *** *** ***	
	STEMPORTOR STEMPORTOR CONTRACTOR ASSESSMENT MANAGEMENT	\$	**********		***
6a F	Reserved for future use	3			
b F	Deserved for filture use				
Part	Reserved for future use				
Provide	any additional information. See instructions.				
	CONTROL TO THE PORT OF THE PORT OF THE PROPERTY OF THE PROPERT				
	Under penalties of perjury, I declare that I have examined this return, including	accompanying schedules and	statements, and to the	e best of my kno	wledge and
	belief, it is true, correct, and complete. Declaration of preparer (other than taxp				
		,	mon proparor no		IRS discuss this return
Sign				1 -	
Here					preparer shown below
	1 / 1/2 1				ructions)?
	Mul a Clark 5/14/20 Francisco	or /			X Yes No
		OLLER/TREASURI	£R		
	Signature of officer Date Title			- Dear	
	Princippe preparer's name Bucharer's signature	S	Date	Check X if	PTIN
Paid	JANEL RUZICKA MMU E		05/14/25	self-employed	P01286341
	Firm's name			Firm's EIN	
Prepar	CARNEY ALEXANDER MAROLD & CO	L.L.P.		42-072	8423
Use Or	Firm's address				
	PO BOX 1290			Phone no,	
	WATERLOO, IA 50704-1290			210-029	2_2210
	1445THILLOO, IN 30/04-1230		L	319-23	2-2318

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

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

OMB No. 1545-0047

Open to Public Inspection for

Department of the Treasury Internal Revenue Service

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3). 501(c)(3) Organizations Only A Name of the organization B Employer identification number UNIVERSITY OF NORTHERN IOWA 42-6004333

C Unrelated business activity code (see instructions) 541610 3 D Sequence:

CONSULTING E Describe the unrelated trade or business **Unrelated Trade or Business Income** Part I (A) Income (B) Expenses (C) Net 834,372 1a Gross receipts or sales Less returns and allowances 834,372 1c Cost of goods sold (Part III, line 8) 2 2 168,877 Gross profit. Subtract line 2 from line 1c 3 665,495 665,495 Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions Net gain (loss) (Form 4797) (attach Form 4797). See instructions 4b Capital loss deduction for trusts Income (loss) from a partnership or an S corporation (attach 5 Rent income (Part IV) 6 6 Unrelated debt-financed income (Part V) 7 7 Interest, annuities, royalties, and rents from a controlled organization (Part VI) Investment income of section 501(c)(7), (9), or (17) 9 organizations (Part VII) Exploited exempt activity income (Part VIII) 10 10 Advertising income (Part IX) Other income (see instructions; attach statement) 12 12 Total. Combine lines 3 through 12 ... 13 665,495 665,495 13 Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income Compensation of officers, directors, and trustees (Part X) 1 2 Salaries and wages 2 93,462 Repairs and maintenance 3 18,691 3 Bad debts 4 588 Interest (attach statement). See instructions 5 5 6 6 Depreciation (attach Form 4562). See instructions 7 Less depreciation claimed in Part III and elsewhere on return 8a 26,281 8 8b 9 9 Contributions to deferred compensation plans 10 10 11 Employee benefit programs 11 Excess exempt expenses (Part VIII) 12 12 Excess readership costs (Part 1%)
Other deductions (attach statement)

SEE STATEMENT 1 13 13 448,369 14 14 Total deductions. Add lines 1 through 14 587,391 15 15 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, 16 16 78,104

Deduction for net operating loss. See instructions

Unrelated business taxable income. Subtract line 17 from line 16

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

78,104

17

18

17

	OF NORTHERN IO	- (4)	42-6004333 OST METHOD	Page 2
Part III Cost of Goods Sold	Enter method of invento	.,		
Inventory at beginning of year			GOLDEN ENTERS (COLORO)	11,585
Purchases Cost of labor				157,292
Additional section 263A costs (attach statement)				
Other costs (attach statement)				
Total. Add lines 1 through 5				168,877
Inventory at end of year				1.60 000
Cost of goods sold. Subtract line 7 from line 6. En	ter here and in Part I, line 2			168,877
Do the rules of section 263A (with respect to proper	ty produced or acquired for res	sale) apply to the org	anization?	Yes X No
Part IV Rent Income (From Real Prope	erty and Personal Prop	erty Leased wit	h Real Property)	
Description of property (property street address, city	, state, ZIP code). Check if a c	dual-use. See instruc	tions.	
A 🔲				
В				
c				
D		В	С	D
 	Α			_
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				
		d Dowl line 6 col	lumn (A)	
Total rents received or accrued. Add line 2c, column	ns A through D. Enter here and	on Part I, line 6, col	umm (A)	
Deductions directly connected with the income				
in lines 2a and 2b (attach statement)				
- Athensels	Enter here and an Part I line	e 6. column (B)		
		o, column (b)		
Part V Unrelated Debt-Financed Inco	me (see instructions)	12 13	7 %	
1 Description of debt-financed property (street addres	ss, city, state, ZIP code). Chec	k if a dual-use. See i	nstructions.	
Α				
В				
C				
D	Α	В	С	D
a O o o i o o o o o o o o o o o o o o o o				
2 Gross income from or allocable to debt-financed				
property				
3 Deductions directly connected with or allocable to debt-financed property	1			
a Straight line depreciation (attach statement)	1			
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)				
	%	9	6 %	9
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A throug	h D). Enter here and on Part I	, line 7, column (A)		
-				
9 Allocable deductions. Multiply line 3c by line 6				
0 Total allocable deductions. Add line 9, columns	A through D. Enter here and o	n Part I, line 7, colum	nn (B)	

10

11

Total dividends — received deductions included in line 10

Schedule A (Form 990-T) 2023	UNIVERS	ITY OF N	ORT	HERN	IOWA			2-60043		Page 3
Part VI Interest, An	nuities, Roy	alties, and R	lents	From C	Controlled	01	rganizations			
							Exempt Contro	olled Organiza	tion	
Name of controlled organization		Employer identification number		incor	unrelated me (loss) structions)		4. Total of specified payments made	5. Part of of that is included controlling organizations in	ded in the ganization's	Deductions directly connected with income in column 5
(1)										
(2)										
(3)										
(4)										
£-1/.		No	onexen	npt Contre	olled Organiza	ation	ns			
7. Taxable income	incon	unrelated ne (loss) structions)			f specified nts made		10. Part of o that is include controlling org gross in	ed in the anization's		11. Deductions directly connected with income in column 10
743										
(1)										
(3)										
(4)										
	Income of a), (9), o		ducti	ected			5. Total deductions and set-asides (add columns 3 and 4)
(1)										
(2)										
(3)									-	
(4)			ounts in c ere and o 9, column	on Part I,						Add amounts in column 5, Enter here and on Part I, line 9, column (B),
Part VIII Exploited E	xempt Activ	vity Income.	Other	r Than	Advertisin	g I	ncome (see i	nstructions)		
Description of exploited act							- 1			
2 Gross unrelated business		ade or business.	Enter h	nere and	on Part I, line	10,	column (A)		2	
3 Expenses directly connec										
							.,:		3	
4 Net income (loss) from un	related trade or	business. Subtra	act line	3 from lin	e 2. If a gain,	cor	mplete			
									4	
5 Gross income from activit	y that is not unr	elated business i	ncome					**************************************	5	
6 Expenses attributable to in	ncome entered	on line 5	0			201201			6	
7 Excess exempt expenses	. Subtract line 5	from line 6, but o	do not	enter mor	e than the am	nour	nt on line			
4. Enter here and on Part									7	

Pa	rt IX Advertising Income				
1	Name(s) of periodical(s). Check box if reporting t	wo or more periodi	cals on a consolidated basis.		
	Α				
	В				
	C				
	r amounts for each periodical listed above in the c	rresponding colum	nn		
⊏ntei	r amounts for each periodical listed above in the co	A	В	С	D
2	Gross advertising income				
_			(4)		
а	Add columns A through D. Enter here and on Pa	rt I, line 11, column	I (A)		
3	Direct advertising costs by periodical				
а	Add columns A through D. Enter here and on Pa	rt 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	than line 6, enter -0- Excess readership costs allowed as a				
Ū	deduction. For each column showing a gain on				
	line 4, enter the lesser of line 4 or line 7				
а		er of the line 8a, co	olumns total or -0- here and on		
	Part II, line 13		N		3
Pa	210251 (2005) 1812 1800 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Pa	rt X Compensation of Officers, D				4. Compensation
Pa	210251 (2005) 1812 1800 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			3. Percentage of time devoted	attributable to
Pa	rt X Compensation of Officers, D		Trustees (see instructions	3. Percentage	attributable to unrelated business
(1)	rt X Compensation of Officers, D		Trustees (see instructions	3. Percentage of time devoted	attributable to unrelated business
	rt X Compensation of Officers, D		Trustees (see instructions	3. Percentage of time devoted	attributable to unrelated business % %
(1)	rt X Compensation of Officers, D		Trustees (see instructions	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2)	rt X Compensation of Officers, D		Trustees (see instructions	3. Percentage of time devoted	attributable to unrelated business % %
(1) (2) (3) (4)	rt X Compensation of Officers, D		Trustees (see instructions	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	rt X Compensation of Officers, D	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name 1. Name 1. Name	Directors, and	Trustees (see instruction:	3. Percentage of time devoted	attributable to unrelated business % % %

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

B Employer identification number

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

Name of the organization 42-6004333 UNIVERSITY OF NORTHERN IOWA 2 of 451211 D Sequence: C Unrelated business activity code (see instructions) Describe the unrelated trade or business BOOKSTORE (C) Net (B) Expenses (A) Income **Unrelated Trade or Business Income** Part I 58,504 Gross receipts or sales 1a 58,504 1c Less returns and allowances b 64,461 Cost of goods sold (Part III, line 8) 2 -5,957 -5,9573 Gross profit. Subtract line 2 from line 1c 3 Capital gain net income (attach Sch D (Form 1041 or 4a Form 1120)). See instructions Net gain (loss) (Form 4797) (attach Form 4797). See b 4b instructions 4c Capital loss deduction for trusts C Income (loss) from a partnership or an S corporation (attach 5 statement) 6 Rent income (Part IV) 7 Unrelated debt-financed income (Part V) 7 Interest, annuities, royalties, and rents from a controlled 8 organization (Part VI) 8 Investment income of section 501(c)(7), (9), or (17) 9 organizations (Part VII) 10 Exploited exempt activity income (Part VIII) 10 11 Advertising income (Part IX) 11 Other income (see instructions; attach statement) 12 -5,957 -5,957 13 Total. Combine lines 3 through 12 13 Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be Part II directly connected with the unrelated business income Compensation of officers, directors, and trustees (Part X) 1 2 Salaries and wages 2 24,382 3 Repairs and maintenance 3 4 4 5 Interest (attach statement). See instructions 5 6 6 Taxes and licenses 7 Depreciation (attach Form 4562). See instructions 7 8b Less depreciation claimed in Part III and elsewhere on return 8 9 9 10 Contributions to deferred compensation plans 10 11 11 Employee benefit programs 12 Excess exempt expenses (Part VIII) 12 Excess readership costs (Part IX) 13 14 Other deductions (attach statement) 14 24,382 Total deductions. Add lines 1 through 14 15 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, 16 -30,339

Deduction for net operating loss. See instructions

Unrelated business taxable income. Subtract line 17 from line 16

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

-30,339

17

Par	t III Cost of Goods Sold	Enter method	of inventory valuation	COST METHO	
1	Inventory at beginning of year			and and a construction is provided to the server	1 886,102
2	Purchases				2 -883,228
3	Cost of labor				3 61,587
4	Additional section 263A costs (attach statement)	1 0707855 070 751 07077			4
5	Other costs (attach statement)				5
6	Total. Add lines 1 through 5				6 64,461
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 64,461
9	Do the rules of section 263A (with respect to proj	erty produced or acquir	ed for resale) apply to th	e organization?	Yes X No
Par	t IV Rent Income (From Real Pro	perty and Persona	al Property Leased	with Real Proper	(y)
1	Description of property (property street address,	city, state, ZIP code). Ch	neck if a dual-use. See in	structions.	
	Α				
	В				
	С				
	D []			С	D
		Α	В		
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				
3	Total rents received or accrued. Add line 2c, cold	ımns A through D. Enter	here and on Part I, line	6, column (A)	10.8.458.45.7
	Deductions discardly approached with the income				,
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A throug	h D. Enter here and on l	Part I, line 6, column (B)		measure (
Pai	t V Unrelated Debt-Financed Inc	ome (see instructi	ons)		
1	Description of debt-financed property (street add	ress, city, state, ZIP coo	le). Check if a dual-use.	See instructions.	
	A \square	•			
	В				
	С				
	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,		1		
	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		%	70	70
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A three	ough D). Enter here and	on Part I, line 7, column	(A)	0.61990
9	Allocable deductions. Multiply line 3c by line 6				
	Total allocable deductions. Add line 9, colum	as A through D. Enter he	ere and on Part I line 7	column (B)	
10					
11	Total dividends — received deductions inclu	ded in line 10			Schedule A (Form 990-T) 2023
					JOHOGGIO A (1 01111 000-1) 2020

Sche	dule A (Form 990-T) 2023	UNIVERS	SITY OF N	ORTE	HERN	IOWA				-60043		Page 3
	t VI Interest, An	nuities, Roy	alties, and R	Rents	From C	Controlled	0	rganizatio	ons (s	ee instruc	tions)	
-										ed Organiza		
	Name of controlled organization		2. Employer identification number		incor	unrelated ne (loss) structions)		4. Total of spec payments ma		5. Part of or that is include controlling org gross in	ded in the ganization's	Deductions directly connected with income in column 5
/4)												
(1)												
(3)					7.1							
(4)												
1.16.			N	onexem	npt Contro	olled Organiza	atio	ns				
	7. Taxable income	incon	unrelated ne (loss) structions)		9. Total o	f specified ats made		10. F that i control	Part of colors included alling organ pross inco	d in the nization's		Deductions directly connected with ncome in column 10
(1)												
(2)												
(3)												
(4)												
Tota					*****			line	nere and	n (A).		ter here and on Part I, line 8, column (B).
Pai	t VII Investment	Income of a	a Section 501	1(c)(7)), (9), o	r (17) Orga	ani	zation (se	ee ins			
	1. Description of in	come	2. Am	ount of inc	come	3. De directly (attach	conn	nected	(8	4. Set-asides attach statement)		5. Total deductions and set-asides (add columns 3 and 4)
(1)												
(2)												
(3)												
(4)												
Tota	le.		Enter he	ounts in co ere and on 9, column	n Part I,							Add amounts in column 5 Enter here and on Part I, line 9, column (B)
	rt VIII Exploited E	xempt Activ	vity Income,	Other	Than /	Advertisin	ıg l	ncome (s	ee in	structions)		
1	Description of exploited ac						-					
2	Gross unrelated business		ade or business.	Enter he	ere and c	n Part I, line	10,	column (A)			2	
3	Expenses directly connec											
-											3	
4	Net income (loss) from un	related trade or	r business. Subtra	act line	3 from lin	e 2. If a gain,	, coi	mplete				
-	, .										4	
5	Gross income from activit	y that is not unr	elated business in	ncome		650 168687 11 ° '			. 2001		5	
6	Expenses attributable to in	ncome entered	on line 5								6	
7	Excess exempt expenses	. Subtract line 5	from line 6, but of	do not e	enter mor	e than the an	nour	nt on line				
	4. Enter here and on Part										7	

Schedule A (Form 990-T) 2023

Pai	rt IX Advertising Income						
1	Name(s) of periodical(s). Check box if reporting	two or more per	riodicals on	a consolidated basis.			
	A						
	В						
	C						
Enter	r amounts for each periodical listed above in the c	corresponding co	olumn.				
LINCI	amounts for each periodical listed above in the s	A		В		С	D
2	Gross advertising income						
а	Add columns A through D. Enter here and on Pa	art I, line 11, colu	umn (A)			-	
3	Direct advertising costs by periodical		ocny	and the Control of th			
а	Add columns A through D. Enter here and on Pa	art I, line 11, colu	umn (B)			neronarononen S	
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						
а	Add line 8, columns A through D. Enter the grea	ter of the line 8a	a. columns t	otal or -0- here and on			
а						_	
	rait ii, iii le 13						
n.	Part II, line 13						
Pa	rt X Compensation of Officers, I					3. Percentage	4. Compensation
Pa							Compensation attributable to unrelated business
-	rt X Compensation of Officers, I			es (see instruction		3. Percentage of time devoted	attributable to
(1)	rt X Compensation of Officers, I			es (see instruction		3. Percentage of time devoted	attributable to unrelated business
(1)	rt X Compensation of Officers, I			es (see instruction		3. Percentage of time devoted	attributable to unrelated business % % %
(1)	rt X Compensation of Officers, I			es (see instruction		3. Percentage of time devoted	attributable to unrelated business %
(1) (2) (3)	rt X Compensation of Officers, I			es (see instruction		3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	rt X Compensation of Officers, I	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %
(1) (2) (3) (4)	1. Name	Directors, ar	nd Truste	es (see instruction 2. Tille	s)	3. Percentage of time devoted	attributable to unrelated business % % %

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

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 Employer identification number A Name of the organization 42-6004333 UNIVERSITY OF NORTHERN IOWA 3 of 3 722515 D Sequence: C Unrelated business activity code (see instructions)

Par	t I Unrelated Trade or Business Inco	me	(A)	Income	(B) Expens	ses	(C) Net
1a (Gross receipts or sales 177,438						
b	ess returns and allowances	c Balance 1	С	177,438			
	Cost of goods sold (Part III, line 8)	A040412-004-04		77,199			
3	Gross profit. Subtract line 2 from line 1c	= 3		100,239			100,239
	Capital gain net income (attach Sch D (Form 1041 or						
	Form 1120)). See instructions		а				
b	Net gain (loss) (Form 4797) (attach Form 4797). See						
i	nstructions	4	b				
С	Capital loss deduction for trusts	4	С				
	ncome (loss) from a partnership or an S corporation (att						
	statement)		i				
	Rent income (Part IV)						
7	Unrelated debt-financed income (Part V)		'				
	nterest, annuities, royalties, and rents from a controlled						
	organization (Part VI)		3				
	Investment income of section 501(c)(7), (9), or (17)						
	organizations (Part VII)	NAMES OF THE PROPERTY OF THE P					
	Exploited exempt activity income (Part VIII)		0				
	Advertising income (Part IX)		1				
2	Other income (see instructions; attach statement)	1	2				
	Total, Combine lines 3 through 12			100,239			100,239
Fai	till Deductions Not Taken Elsewhere	See instructions for lin	nitations o	n deduction	ns. Deduction	ons must	be
1	Deductions Not Taken Elsewhere directly connected with the unrelated Compensation of officers, directors, and trustees (Part X	l business income	56131555555555	(#.300 000 0 000 000 000 000 000 000 000 0		1	
1	directly connected with the unrelated	l business income	56131555555555	(#.300 000 0 000 000 000 000 000 000 000 0		1 2	7,123
1 2 3	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance	1 business income)				1 2 3	7,123
1 2 3 4	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts	1 business income				1 2 3 4	7,123
1 2 3 4	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance	1 business income				1 2 3 4 5	7,123
1 2 3 4 5	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses	1 business income)				1 2 3 4 5	7,123
1 2 3 4 5 6	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Degreciation (attach Form 4562). See instructions	l business income		7		1 2 3 4 5 6	7,123 2,334
1 2 3 4 5 6	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Degreciation (attach Form 4562). See instructions	l business income		7		1 2 3 4 5 6 8b	7,123 2,334
1 2 3 4 5 6 7 8	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses	business income)		7 8a		1 2 3 4 5 6 8b 9	7,123 2,334
1 2 3 4 5 6 7 8 9	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on recommendations.	l business income)		7 8a		1 2 3 4 5 6 8b 9 10	7,123 2,334
1 2 3 4 5 6 7 8 9	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on red Depletion Contributions to deferred compensation plans	l business income)		7 8a		1 2 3 4 5 6 8b 9 10 11	7,123 2,334
1 2 3 4 5 6 7 8 9 0	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on red Depletion Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Part VIII)	l business income)eturn		7 8a		1 2 3 4 5 6 6 8b 9 10 11 12	7,123 2,334
1 2 3 4 5 6 7 8 9 0 1	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on red Depletion Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Part VIII)	l business income)eturn		7 8a		1 2 3 4 5 6 6 8b 9 10 11 12 13	7,123 2,334
1 2 3 4 5 6 6 7 8 9 0 1 2 3	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on red Depletion Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Part VIII)	l business income)eturn		7 8a		1 2 3 4 5 6 8b 9 10 11 12 13 14	7,123 2,334
1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 4 5 5 6 7 8 9 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on reduction Depletion Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Part VIII) Excess readership costs (Part IX) Other deductions. Add lines 1 through 14	business income)	SEE	T 8a STATEM	ENT 2	1 2 3 4 5 6 6 8b 9 10 11 12 13	7,123 2,334 0
1 2 3 4 5 6 6 7 8 8 9 9 10 11 12 13 14 15 15 16 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on reduction Depletion Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Part VIII) Excess readership costs (Part IX)	business income)	SEE	T 8a STATEM	ENT 2	1 2 3 4 5 6 8b 9 10 11 12 13 14 15	7,123 2,334 0 44,518 53,975
1 2 3 4 5 6 6 7 8 9 9 1 1 1 2 2 3 3 4 5 6 6 6 7 7 8 8 9 9 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on reduction Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Part VIII) Excess readership costs (Part IX) Other deductions. Add lines 1 through 14 Unrelated business income before net operating loss de	business income) eturn duction. Subtract line 15 fror	SEE n Part I, line	7 8a STATEM	ENT 2	1 2 3 4 5 6 8b 9 10 11 12 13 14 15 16	7,123 2,334 0 44,518 53,975 46,264
1 2 3 4 5 6 6 7 8 8 9 9 10 11 12 3 3 4 4 5 6 6 7 7 8 8 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	directly connected with the unrelated Compensation of officers, directors, and trustees (Part X Salaries and wages Repairs and maintenance Bad debts Interest (attach statement). See instructions Taxes and licenses Depreciation (attach Form 4562). See instructions Less depreciation claimed in Part III and elsewhere on reduction Contributions to deferred compensation plans Employee benefit programs Excess exempt expenses (Part VIII) Excess readership costs (Part IX) Other deductions (attach statement) Total deductions. Add lines 1 through 14 Unrelated business income before net operating loss decolumn (C)	business income) eturn duction. Subtract line 15 fror	SEE	7 8a STATEM	ENT 2	1 2 3 4 5 6 6 8b 9 10 11 12 13 14 15 16 16 17	7,123 2,334 0 44,518 53,975

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Par	t III Cost of Goods Sold	Enter method of	nventory valuation	COST METHOD		
1	Inventory at beginning of year				1	46,859
2	Purchases				2	65,341
3	Cost of labor				3	23,336
4	Additional section 263A costs (attach statement)		9 - 400 300 000000 0000000000000000000000		4	
5	Other costs (attach statement)				5	105 506
6	Total. Add lines 1 through 5				6	135,536
7	Inventory at end of year				7	58,337 77,199
8	Cost of goods sold. Subtract line 7 from line 6.				8	The second secon
9	Do the rules of section 263A (with respect to pro	perty produced or acquired	for resale) apply to the	e organization?	Δ	Yes X No
	t IV Rent Income (From Real Pro				1	
1	Description of property (property street address,	city, state, ZIP code). Chec	k if a dual-use. See in	Structions.		
	A					
	B					
	C					
	Б []	Α	В	С		D
2	Rent received or accrued					
	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					
3	Total rents received or accrued. Add line 2c, colu	umns A through D. Enter he	ere and on Part I, line 6	S, column (A)		
	· r			7,533,434,833,8		
4	Deductions directly connected with the income					
	in lines 2a and 2b (attach statement)					-
5	Total deductions. Add line 4, columns A throug	h D. Enter here and on Par	t I, line 6, column (B)		min :-	
Pai	t V Unrelated Debt-Financed Inc	come (see instruction	s)			
1	Description of debt-financed property (street add			See instructions.		
	A					
	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					
a						
b	Other deductions (attach statement)					
С						
4	columns A through D) Amount of average acquisition debt on or allocable					
7	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					
	Total gross income (add line 7, columns A thro	ough D). Enter here and on	Part I, line 7, column ((A)		
8		ough b). Enter here and on	Taren, into 1, column (7 2000000000000000000000000000000000000		
9	Allocable deductions. Multiply line 3c by line 6					
10	Total allocable deductions. Add line 9, column	ns A through D. Enter here	and on Part I, line 7, c	olumn (B)	** * * * * * * *	
11	Total dividends — received deductions inclu	ded in line 10				
_						ule A (Form 990-T) 2023

Sche	dule A (Form 990-T) 2023	UNIVERS	ITY OF N	ORTH	ERN I	AWO			-60043		Page 3
	rt VI Interest, An	nuities, Roy	alties, and R	Rents F	rom Co	ntrolled	Org	ganizations (s			
	, management (1)		-,.					Exempt Control	led Organizat	on	
	1. Name of controlled		2. Employer		3. Net un		4	. Total of specified	5. Part of co		6. Deductions directly
	organization	l l	identification		income	, ,		payments made	that is include controlling orga		connected with income in column 5
			number		(see instr	uctions)			gross inc		RICONIS III COIGINII C
-											
(1)							_				
(2)											
(3)											
(4)			N/	onevemn	t Controlle	ed Organiza	ations	•			
_				T	9. Total of s			10. Part of co	lumn 9	11	. Deductions directly
	7. Taxable income		unrelated ne (loss)		payments			that is include			connected with
			structions)		, ,		- 1	controlling orga	nization's	ir	ncome in column 10
								gross inco	eme		
(1)											
(2)											
(3)											
(4)											
X-1		1						Add columns 5	and 10		dd columns 6 and 11
							- 1	Enler here and		En	ter here and on Part I,
							- 1	tine 8, colum	in (A)		line 8, column (B).
Total	s communications				canalia aperaparanesa						
2000000000	rt VII Investment	Income of a	Section 501	I(c)(7),	(9), or	(17) Orga	aniz	ation (see ins	structions)		
VAT SALE	1. Description of in			ount of inco			duction		4. Set-asides		5. Total deductions
	,					directly	conne	cted (a	attach statement)		and set-asides
						(attach	statem	nent)			(add columns 3 and 4)
(1)											
(2)											
(3)											
(4)										000000000000	
				ounts in colu	09						Add amounts in column 5. Enter here and on Part I,
				ere and on F	188						line 9, column (B),
			line :	9, column (A	^),						
Tota	ls		4 4 4 5					<u> </u>			
Pa	rt VIII Exploited E	xempt Activ	/Ity Income,	Other	Than Ac	dvertisin	g In	ncome (see in	structions)		
1	Description of exploited a	ctivity:									
2	Gross unrelated business	income from tra	ade or business.	Enter he	re and on	Part I, line	10, c	column (A)	r · · · sense · it	2	
3	Expenses directly connec	ted with product	tion of unrelated I	business	income. E	Enter here a	and o	on Part I,			
	line 10, column (B)		gsat.a		. 25011 - 1905	000 - 00000000		0 0000000000000000000000000000000		3	
4	Net income (loss) from ur										
	lines 5 through 7		um reguesa reges r			·			100000	4	
5	Gross income from activit									5 6	
6	Expenses attributable to it	ncome entered	on line 5					og wo. iaks . same			
7	Excess exempt expenses									7	
	4. Enter here and on Part	II, line 12					1.1.1.1.1		*********		

Schedule A (Form 990-T) 2023

Pa	ert IX Advertising Income				
1	Name(s) of periodical(s). Check box if reporting two	or more periodicals on	a consolidated basis.		
	A 🔲				
	В				
	С				
	D	0. a 1850 00 46 0 005 0 20 0 40 00 202 220			
Ente	er amounts for each periodical listed above in the corres		В	С	D
_		Α			
2	Gross advertising income				
а	Add columns A through D. Enter here and on Part I,	line 11, column (A)		1152101V1V1V1V1V1V1V1V1V1V1V1V1V	
3	Direct advertising costs by periodical	ACH			
3	7.00				
а	Add columns A through D. Enter here and on Part I,	line 11, column (B)			
4	Advertising gain (loss). Subtract line 3 from line				
	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				
а	Add line 8, columns A through D. Enter the greater of	of the line 8a, columns	total or -0- here and on		
	Part II, line 13			-	
	E-0.1 FOR THE TOTAL CONTROL OF THE TOTAL CONTROL OT THE TOTAL CONTROL OF THE TOTAL CONTROL OT THE TOTAL CONTROL OF THE TOTAL CONTROL OF THE TOTAL CONTROL OT				
Pa					
Pa	art X Compensation of Officers, Dire			3. Percentage	4. Compensation
Pa				of time devoted	attributable to
Pa	art X Compensation of Officers, Dire		ees (see instructions)	of time devoted to business	attributable to unrelated business
Pa	art X Compensation of Officers, Dire		ees (see instructions)	of time devoted to business	attributable to unrelated business
Sadin	art X Compensation of Officers, Dire		ees (see instructions)	of time devoted to business	attributable to unrelated business %
(1)	art X Compensation of Officers, Dire		ees (see instructions)	of time devoted to business	attributable to unrelated business % % %
(1)	art X Compensation of Officers, Dire		ees (see instructions)	of time devoted to business	attributable to unrelated business %
(1) (2) (3) (4)	art X Compensation of Officers, Dire	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % %
(1) (2) (3) (4)	art X Compensation of Officers, Direct A. Name 1. Name otal. Enter here and on Part II, line 1	ectors, and Trust	ees (see instructions)	of time devoted to business	attributable to unrelated business % % %
(1) (2) (3) (4)	art X Compensation of Officers, Dire	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % %
(1) (2) (3) (4)	art X Compensation of Officers, Direct A. Name 1. Name otal. Enter here and on Part II, line 1	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Direct A. Name 1. Name otal. Enter here and on Part II, line 1	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Direct A. Name 1. Name otal. Enter here and on Part II, line 1	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Direct A. Name 1. Name otal. Enter here and on Part II, line 1	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Direct A. Name 1. Name otal. Enter here and on Part II, line 1	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	ectors, and Trust	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name Otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	instructions)	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name Otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	instructions)	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name Otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	instructions)	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name Otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	instructions)	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name Otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	instructions)	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %
(1) (2) (3) (4)	art X Compensation of Officers, Directly 1. Name 1. Name Otal. Enter here and on Part II, line 1 art XI Supplemental Information (see	instructions)	ees (see instructions) 2. Title	of time devoted to business	attributable to unrelated business % % % %

Form **4562**

Department of the Treasury

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

Attachment Sequence No. 179

Internal Revenue Service
Name(s) shown on return

UNIVERSITY OF NORTHERN IOWA

Identifying number 42-6004333

	ess or activity to which this form rel ONSULTING	ates						
Pa	rt I Election To Exp	pense Certain Prop	erty Under Section	า 179				
*********	Note: If you hav	e any listed property	, complete Part V b	efore you co	omplete Part I	ž2		
1	Maximum amount (see instruct		VI.14110001001.14.20101000				1	1,160,000
2	Total cost of section 179 prope	rty placed in service (see i					2	
3	Threshold cost of section 179 p						3	2,890,000
4	Reduction in limitation. Subtract						4	
5	Dollar limitation for tax year. Subtra						5	
6		cription of property		Cost (business use o		Elected cost		
7	Listed property. Enter the amou	unt from line 29			7			
8	Total elected cost of section 17						8	
9	Tentative deduction. Enter the						9	
10	Carryover of disallowed deduct						10	
11	Business income limitation. En						11	
12	Section 179 expense deduction						12	
13	Carryover of disallowed deduct				13			
	: Don't use Part II or Part III belo							
		iation Allowance ar		tion (Don't	include listed	property	. See	instructions.)
14	Special depreciation allowance							
• •	during the tax year. See instruc		Discount - Proposition Control				14	
15	Property subject to section 168						15	
16	Other depreciation (including A						16	26,281
COUNTY OF STREET		ciation (Don't include						
			Section A					
17	MACRS deductions for assets	placed in service in tax ye	ars beginning before 20	23		HINNEY HELD	17	0
18	If you are electing to group any assets pl							
	Section	B—Assets Placed in Ser	vice During 2023 Tax	Year Using the	e General Depre	ciation Sy	stem	
	(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) Meti	nod	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
d	10-year property							
e	15-year property							
f	Personal Annual State of the Control of							
g	25-year property			25 yrs.		S/L		
_	Residential rental			27.5 yrs.	MM	S/L		
	property			27.5 yrs.	MM	S/L		
	Nonresidential real			39 yrs.	MM	S/L		
•	property				MM	S/L		
	Section C	-Assets Placed in Serv	ice During 2023 Tax Y	ear Using the	Alternative Dep	reciation	System	1
20a	Class life					S/L		
	12-year			12 yrs.		S/L		
	30-year	**************************************		30 yrs.	MM	S/L		
$\overline{}$	40-year			40 yrs.	MM	S/L		
	art IV Summary (See	instructions)			*			
21		mondonomor)					04	
	Listed property Enter amount	from line 28					21	
	Listed property. Enter amount Total. Add amounts from line	12. lines 14 through 17, lin	es 19 and 20 in column	(g), and line 21.	. Enter	000000000000000000000000000000000000000		
22	Total. Add amounts from line	12. lines 14 through 17, lin	es 19 and 20 in column	(g), and line 21. —see instruction	. Enter		21	26,281
	Listed property. Enter amount Total. Add amounts from line here and on the appropriate lir For assets shown above and portion of the basis attributable	12, lines 14 through 17, lin nes of your return. Partners placed in service during the	ships and S corporations e current year, enter the	s—see instruction	. Enter	(0.000 to 0.000)		26,281

5/14/2025 10:23 AM

29570 UNIVERSITY OF NORTHERN IOWA 42-6004333 Federal Statements

FYE: 6/30/2024

Form 990-T - General Footnote

Description

THE TAXPAYER, UNIVERSITY OF NORTHERN IOWA, IS A PUBLIC UNIVERSITY IN THE IOWA BOARD OF REGENTS SYSTEM, THEREFORE, THE UNIVERSITY HAS NOT APPLIED FOR NOR RECEIVED RECOGNITION UNDER IRC SECTION 501(C)(3). THE TAXPAYER BELIEVES THAT BOX B ON PAGE 1 OF FORM 990-T SHOULD BE BLANK TO REFLECT THIS STATUS, BUT FILING IN THIS MANNER WAS REJECTED WITH AN ERROR CODE THAT STATED THAT BOX B MUST CONTAIN AN ENTRY. IRC SECTION 501(C)(3) WAS THE STATUS THAT MOST CLOSELY DESCRIBED THE TAXPAYER, SO THAT OPTION WAS SELECTED TO SUBMIT THE RETURN.

5/14/2025 10:23 AM

29570 UNIVERSITY OF NORTHERN IOWA 42-6004333 **Federa**

Federal Statements

FYE: 6/30/2024

Form 990-T, Part IV, Line 5 - Post 2017 NOL Carryover Amounts

Activity Description	UBIT Num	Available Carryover		
BOOKSTORE	451211	\$	272,135	
TOTAL		\$	272,135	

5/14/2025 10:23 AM

29570 UNIVERSITY OF NORTHERN IOWA 42-6004333

FYE: 6/30/2024

Federal Statements

Consulting

Statement 1 - Schedule A (990T), Part II, Line 14 - Other Deductions

Deduction Description	Deduct Amou		
OTHER DEDUCTIONS	\$ 448	3,369	
TOTAL	\$448	3,369	

29570 UNIVERSITY OF NORTHERN IOWA 42-6004333 **Federal Statements**

5/14/2025 10:23 AM

FYE: 6/30/2024

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Schedule A (990T), Part II, Line 14 - Other Deductions

Deduction Description	Deduction Amount
OTHER DEDUCTIONS	\$
TOTAL	\$ 0

29570 UNIVERSITY OF NORTHERN IOWA

42-6004333

Federal Statements

FYE: 6/30/2024

Concessions

Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions

Deduction Description	Deduction Amount		
OTHER DEDUCTIONS	\$ 44,518	3	
TOTAL	\$ 44,518	3	

Form 8879-TE

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury

For calendar year 2023, or fiscal year beginning

7/01 , 2023, and ending

6/30,20 24

2023

Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer EIN or SSN UNIVERSITY OF NORTHERN IOWA 42-6004333 Name and title of officer or person subject to tax TONYA GERBRACHT CONTROLLER/TREASURER Type of Return and Return Information Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. 1a Form 990 check here b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9) 3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22) 4a Form 990-PF check here b Tax based on investment income (Form 990-PF, Part V, line 5) 5a Form 8868 check here b Balance due (Form 8868, line 3c) 6a Form 990-T check here b Total tax (Form 990-T, Part III, line 4) 6b 7a Form 4720 check here 8a Form 5227 check here 9a Form 5330 check here 10a Form 8038-CP check here Amount of credit payment requested (Form 8038-CP, Part III, line 22) Declaration and Signature Authorization of Officer or Person Subject to Tax Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) , (EIN) and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal. PIN: check one box only I authorize as my signature to enter my PIN Enter five numbers, but do not enter all zeros on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the returns disclosure consent screen. 05/15/25 Signature of officer or person subject to tax Part III Certification and Authertication ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 42206931800 Do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. Date 05/15/25 ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So