

Department of the Treasury
Internal Revenue Service**Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))For calendar year 2012 or other tax year beginning July 1, 2012, and
ending June 30, 20 13. ▶ See separate instructions.

OMB No. 1545-0687

2012Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed B Exempt under section <input type="checkbox"/> 501(c)() () <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) C Book value of all assets at end of year	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Board of Trustees of Eastern Illinois University	D Employer identification number (Employees' trust, see instructions.) 37-6013590
		Number, street, and room or suite no. If a P.O. box, see instructions. 600 Lincoln Avenue	E Unrelated business activity codes (see instructions) 611710
		City or town, state, and ZIP code Charleston IL 61920	
F Group exemption number (see instructions) ▶ G Check organization type ▶ <input type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			

H Describe the organization's primary unrelated business activity. ▶ See Statement 1**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ ☐ Yes ☒ No

If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶

Telephone number ▶

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales <u><14,219></u>			
b Less returns and allowances			
c Balance ▶	1c <u><14,219></u>		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3 <u><14,219></u>		<u><14,219></u>
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6 <u>44,303</u>	<u>2,735</u>	<u>41,568</u>
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11 <u>350,690</u>	<u>333,350</u>	<u>17,340</u>
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 <u>380,774</u>	<u>336,085</u>	<u>44,689</u>

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions) (except for contributions, deductions must be directly connected with the unrelated business income)

14 Compensation of officers, directors, and trustees (Schedule K)	14	
15 Salaries and wages	15	
16 Repairs and maintenance	16	
17 Bad debts	17	
18 Interest (attach statement)	18	
19 Taxes and licenses	19	
20 Charitable contributions (see instructions for limitation rules)	20	
21 Depreciation (attach Form 4562)	21	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	22b
23 Depletion	23	
24 Contributions to deferred compensation plans	24	
25 Employee benefit programs	25	
26 Excess exempt expenses (Schedule I)	26	
27 Excess readership costs (Schedule J)	27	
28 Other deductions (attach statement)	28	
29 Total deductions. Add lines 14 through 28	29	<u>0</u>
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30	<u>44,689</u>
31 Net operating loss deduction (limited to the amount on line 30)	31	<u>44,689</u>
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32	<u>0</u>
33 Specific deduction (generally \$1,000, but see line 33 instructions for exceptions)	33	
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34	<u>0</u>

Part III Tax Computation

35	Organizations taxable as corporations (see instructions for tax computation). Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
a	Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ <input type="text"/> (2) \$ <input type="text"/> (3) \$ <input type="text"/>		
b	Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ <input type="text"/> (2) Additional 3% tax (not more than \$100,000) \$ <input type="text"/>		
c	Income tax on the amount on line 34 <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) <input type="checkbox"/>	35c	0
36	Trusts taxable at trust rates (see instructions for tax computation). Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) <input type="checkbox"/>	36	0
37	Proxy tax (see instructions) <input type="checkbox"/>	37	0
38	Alternative minimum tax <input type="checkbox"/>	38	0
39	Total. Add lines 37 and 38 to line 35c or 36, whichever applies	39	0

Part IV Tax and Payments

40a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a	
b	Other credits (see instructions)	40b	
c	General business credit. Attach Form 3800 (see instructions)	40c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	40d	
e	Total credits. Add lines 40a through 40d	40e	0
41	Subtract line 40e from line 39	41	0
42	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement).	42	0
43	Total tax. Add lines 41 and 42	43	0
44a	Payments: A 2011 overpayment credited to 2012	44a	
b	2012 estimated tax payments	44b	
c	Tax deposited with Form 8868	44c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	44d	
e	Backup withholding (see instructions)	44e	
f	Credit for small employer health insurance premiums (Attach Form 8941)	44f	
g	Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total <input type="checkbox"/>	44g	
45	Total payments. Add lines 44a through 44g	45	0
46	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	46	0
47	Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed <input type="checkbox"/>	47	0
48	Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid <input type="checkbox"/>	48	0
49	Enter the amount of line 48 you want: Credited to 2013 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	49	0

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

1	At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <input type="checkbox"/>	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$		

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ☐

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
4a	Additional section 263A costs (attach statement)	4a				<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	Other costs (attach statement)	4b					
5	Total. Add lines 1 through 4b	5					

Sign Here

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

Signature of officer *Paul A. McE*Date *5-14-14*Title **Director of Business Services**May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name <input type="checkbox"/>				
Firm's address <input type="checkbox"/>				
				Phone no.

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach statement)
(1)	44,303	2,735
(2)		See Statement 3
(3)		
(4)		
Total	Total 44,303	
(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) 44,303		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 2,735

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach statement)	(b) Other deductions (attach statement)
(1)			
(2)			
(3)			
(4)			
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. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)
(1)		%	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(2)		%	
(3)		%	
(4)		%	
Totals		Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B).
Total dividends-received deductions included in column 8			0

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Totals			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
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Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.

Schedule J—Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) See Statement 11	350,690	333,350				
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))	350,690	333,350	17,340			

Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	350,690	333,350				
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			

EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

STATEMENT 1

PAGE ONE, BOX B & G:

EASTERN ILLINOIS UNIVERSITY IS EXEMPT UNDER SECTION 115 OF THE INTERNAL REVENUE CODE. IN ACCORDANCE WITH SECTION 511(a)(2)(B), THE UNIVERSITY IS REQUIRED TO FILE FORM 990-T AND IS TAXABLE AT THE SAME RATES THAT APPLY TO SECTION C CORPORATIONS

PAGE ONE, BOX H:

THE UNRELATED BUSINESS INCOME IS THE RESULT OF SALES/SERVICE CONDUCTED BY THE UNIVERSITY'S UNION, RADIO & TV, ATHLETICS, AND CONCERTS WHICH ARE OPEN TO THE GENERAL PUBLIC

STATEMENT 2

PAGE ONE, PART 1, LINE 3,

RADIO & TELEVISION SERVICE, STATEMENT 4	\$ 1,179
UNIVERSITY BOARD CONCERTS, STATEMENT 5	9,042
UNION BOOKSTORE, STATEMENT 6	(66,020)
UNION DUPLICATING, STATEMENT 7	6,862
UNION LOBBY SHOP, STATEMENT 8	15,942
UNION FOOD SERVICE, CATERING AND LIQUOR SALES, STATEMENT 9	46,324
UNION BOWLING ALLEY, STATEMENT 10	<u>(27,548)</u>
TOTAL PAGE ONE, PART I, LINE 3, GROSS PROFITS	<u>\$ (14,219)</u>

EASTERN ILLINOIS UNIVERSITY

JUNE 30, 2013

37-6013590

CONFERENCE AND MEETING ROOMS

STATEMENT 3

UNRELATED RENTAL INCOME		\$ 44,303
EXPENSES:		
PERSONNEL SERVICES	1,365	
FRINGE BENEFITS	25	
COMMODITIES	138	
CONTRACTUAL SERVICES	167	
TELECOMMUNICATIONS	21	
UTILITIES	1,019	
TOTAL EXPENSES		<u>2,735</u>
NET UNRELATED BUSINESS INCOME (LOSS)		<u><u>\$ 41,568</u></u>

EASTERN ILLINOIS UNIVERSITY

FORM 990-T

June 30, 2013

37-6013590

RADIO & TELEVISION SERVICE

STATEMENT 4

PRODUCTION SALES	\$ 268,844
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EXPENSES:

PERSONNEL SERVICES	\$ 119,944
FRINGE BENEFITS	17,262
COMMODITIES	32,169
TRAVEL	8,992
CONTRACTUAL SERVICES	63,198
UTILITIES	9,843
TELECOMMUNICATIONS	16,257

TOTAL EXPENSES	<u>267,665</u>
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NET UNRELATED BUSINESS INCOME (LOSS)	<u><u>\$ 1,179</u></u>
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EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

UNIVERSITY BOARD CONCERTS

STATEMENT 5

TICKET SALES	\$	96,522
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EXPENSES:

PERSONAL SERVICES	\$	2,291
FRINGE BENEFITS		228
PRINTING		1,635
COMMODITIES		3,767
TRAVEL		104
ENTERTAINERS		69,026
OTHER CONTRACTUAL SERVICES		10,428
REFUNDS		-

TOTAL EXPENSES		<u>87,480</u>
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UNRELATED BUSINESS INCOME	\$	<u><u>9,042</u></u>
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EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

UNION BOOKSTORE

Statement 6

	Supplies	Books & Magazines	Personal Computers	Novelty	Soft Goods	Sundry	Greeting Cards	Commissions & Service Fees	Total
Sales	323,565	152,772	853,519	149,439	432,231	1,899	6,718	64,681	1,984,824
Less, Cost of Goods Sold	201,136	130,138	898,785	96,300	298,092	1,143	4,774	-	1,630,368
Gross Profit	122,429	22,634	(45,266)	53,139	134,139	756	1,944	64,681	354,456
Less Expenses:									
Personnel Services	39,465	18,634	104,104	18,227	52,719	232	819	7,889	242,089
Commodities	2,655	1,254	7,004	1,226	3,547	16	55	531	16,288
Travel	418	197	1,102	193	558	2	9	83	2,562
Contractual Services	23,905	11,287	63,058	11,040	31,933	140	496	4,779	146,638
Utilities	9,660	4,561	25,483	4,462	12,905	57	201	1,931	59,259
Telecommunications	344	163	909	159	460	2	7	69	2,113
Fringe Benefits	2,980	1,407	7,861	1,376	3,981	17	62	596	18,280
Total Expense	79,428	37,502	209,519	36,684	106,103	466	1,649	15,878	487,229
Net Income (loss)	43,001	(14,868)	(254,785)	16,455	28,036	290	295	48,803	(132,773)
% Unrelated	35%	28%	40%	65%	50%	50%	50%	0%	
Unrelated income (loss):	15,050	(4,163)	(101,914)	10,696	14,018	145	147	-	(66,020)

EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

UNION DUPLICATING

STATEMENT 7

GROSS SALES	\$	86,638	
LESS, COST OF GOODS SOLD		<u>(15,283)</u>	
GROSS INCOME			\$ 71,355
EXPENSES:			
PERSONAL SERVICES	\$	27,539	
FRINGE BENEFITS		2,068	
COMMODITIES		18,272	
TRAVEL		-	
UTILITIES		740	
CONTRACTUAL SERVICES		15,449	
TELECOMMUNICATIONS		<u>422</u>	
TOTAL EXPENSES			<u>64,492</u>
UNRELATED BUSINESS LOSS			<u><u>\$ 6,862</u></u>

EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

Union Lobby Shop

Statement 8

	Food Sales	Taxable Novelty	Non-Taxable Novelty	Sundry	Canned Drinks	Contract Meals	Miscellaneous Income	Total
Sales	20,791	5,180	1,761	2,230	54,577	53,421	277	138,237
Less, Cost of Goods Sold	12,099	3,014	1,025	1,298	31,759	31,087	161	80,443
Gross Profit	8,692	2,166	736	932	22,818	22,334	116	57,794
Less Expenses:								
Personnel Services	2,984	743	253	320	7,833	7,667	40	19,839
Commodities	12	3	1	1	31	30	0	78
Travel	-	-	-	-	-	-	-	-
Contractual Services	1,693	422	143	182	4,443	4,349	23	11,254
Total Expense	4,688	1,168	397	503	12,307	12,046	62	31,171
Net Income (loss)	4,004	998	339	429	10,511	10,288	53	26,623
% Unrelated	100%	100%	0%	100%	100%	0%	0%	
Unrelated income (loss)	4,004	998	-	429	10,511	-	-	15,942

EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

UNION FOOD SERVICE, CATERING AND LIQUOR SALES

STATEMENT 9

GROSS SALES	\$ 1,197,559	
LESS, COST OF GOODS SOLD	<u>(503,536)</u>	
GROSS INCOME		\$ 694,023
EXPENSES:		
PERSONAL SERVICES	\$ 391,415	
FRINGE BENEFITS	34,289	
COMMODITIES	71,385	
TRAVEL	815	
CONTRACTUAL SERVICES	65,145	
LAUNDRY SERVICES	-	
UTILITIES	82,680	
TELECOMMUNICATIONS	<u>1,970</u>	
TOTAL EXPENSES		<u>647,699</u>
UNRELATED BUSINESS INCOME (LOSS)		<u>\$ 46,324</u>

EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

UNION BOWLING ALLEY

STATEMENT 10

GROSS SALES	\$	57,977	
LESS, COST OF GOODS SOLD		<u>(2,970)</u>	
GROSS INCOME	\$		55,007
EXPENSES:			
PERSONAL SERVICES	\$	48,267	
FRINGE BENEFITS		1,991	
COMMODITIES		4,770	
CONTRACTUAL SERVICES		8,755	
UTILITIES		18,462	
TELECOMMUNICATIONS		<u>312</u>	
TOTAL EXPENSES			<u>82,556</u>
UNRELATED BUSINESS INCOME	\$		<u><u>(27,548)</u></u>

EASTERN ILLINOIS UNIVERSITY

FORM 990-T

JUNE 30, 2013

37-6013590

ADVERTISING AND PROGRAM SALES

Statement 11

	ADVERTISING	PROGRAM SALES	TOTAL
SALES	\$ 350,690	\$ -	\$ 350,690
EXPENSES:			
PERSONNEL SERVICES	179,796	-	179,796
COMMODITIES	8,785	-	8,785
TRAVEL	1,896	-	1,896
CONTRACTUAL SERVICES	111,906	-	111,906
POSTAGE	1,270	-	1,270
TELECOMMUNICATIONS	13,687	-	13,687
FRINGE BENEFITS	16,011	-	16,011
TOTAL EXPENSE	333,350	-	333,350
UNRELATED BUSINESS INCOME	\$ 17,340	\$ -	\$ 17,340

Statement
Form 990-T, Part II, Line 31
Net Operating Loss Deduction
June 30, 2013

Loss Year Ending	Original Loss	Loss Previously Used	Loss Available
6/30/2011	25,930	-	25,930
6/30/2012	46,161	-	46,161
Net Operating Loss Available			72,091
Taxable Income			44,689
Net Operating Loss Deduction (Limited to Taxable Income)			44,689