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Form **990-T**

Department of the Treasury
Internal Revenue Service

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

For calendar year 2022 or other tax year beginning 07-01-2022 and ending 06-30-2023

▶Go to *www.irs.gov/Form990T* for instructions and the latest information.
▶Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2022

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

A ☐ Check box if address changed.

B Exempt under section
☑ 501(c3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
Charity Cultural Services Center

Number, street, and room or suite no. If a P.O. box, see instructions.
731 Commercial Street

City or town, state or province, and ZIP or foreign postal code
San Francisco, CA 94108

C Book value of all assets at end of year . . . . . ▶ 2,981,742

D Employer identification number
94-2922453

E Group exemption number
(see instructions)

F ☐ Check box if an amended return.

G Check organization type ▶ ☑ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust State college/university ☐

H Check if filing only to ▶ ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . ▶ ☐

J Enter the number of attached Schedules A (Form 990-T) . . . . ▶ 1

K 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 ▶

L The books are in care of ▶ Charity Cultural Services Cent
731 Commercial Street
San Francisco, CA 94108
Telephone number ▶ (415) 989-8224

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	13,285
2	Reserved	2	
3	Add lines 1 and 2	3	13,285
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	13,285
6	Deduction for net operating loss. See instructions	6	10,046
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	3,239
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	2,239

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21) ▶	1	470
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	2	
3	**Proxy tax.** See instructions ▶	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	470

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	470
3	Other amounts due. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)			3	
4	**Total tax.** Add lines 2 and 3 (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter the tax amount here			4	470
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	
6a	Payments: A 2021 overpayment credited to 2022	6a			
b	2022 estimated tax payments. Check if section 643(g) election applies ▶ ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ____ ☐ Form 4136 ____ ☐ Other ____ Total ▶	6g			
7	**Total payments.** Add lines 6a through 6g			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 owed ▶			9	470
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ▶			10	
11	Enter the amount of line 10 you want: **Credited to 2023 estimated tax▶** **Refunded▶**			11	

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

		Yes	No
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		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.		No
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0		
4	Enter available pre-2018 NOL carryovers here. ▶ $ 10,046 . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business activity code	Available post-2017 NOL carryover
	$
	$
	$
	$

		Yes	No
6a	Did the organization change its method of accounting? (see instructions)		No
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other addtional information. See instructions.

Sign Here

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

Signature of officer	Date	Title
Ashley Cheng	2023-11-06	Executive Director

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 ☑ if self-employed	PTIN
Steven Chang				P01620153
Firm's name ▶ LAMORENA & CHANG CPA			Firm's EIN ▶ 94-3317142	
Firm's address ▶ 22 BATTERY ST STE 412 SAN FRANCISCO, CA 94111			Phone no. (415) 781-8441	

TY 2022 AdjBssAllcblDebtFincdPropSch

Name: Charity Cultural Services Center

EIN: 94-2922453

Software ID: 22015553

Software Version: 2022v7.0

AdjBssAllcblDebtFincdPropSch

Total adjusted basis allocable to debt-financed property: 678,922

Property line number from Schedule A	Property description	Beginning adjusted basis amount	Ending adjusted basis amount	Average Adjusted basis amount	Percent allocable to debt-financed income	Adjusted basis allocable to debt-financed property (Adjusted basis multiplied by Allocable percent)
0	Building		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	
0	Building Improvement		0		100.000 %	

TY 2022 AvgAcquisDebtFincdPropSch

Name: Charity Cultural Services Center

EIN: 94-2922453

Software ID: 22015553

Software Version: 2022v7.0

AvgAcquisDebtFincdPropSch

Property line number from Schedule A	Monthly average of acquisition indebtedness	Percent allocable to debt-financed income	Average acquisition debt on or allocable to debt-financed property (Monthly average multiplied by Allocable percent)
A		100.000 %	288,224

TY 2022 DebtFinancedExpenseSchedule

Name: Charity Cultural Services Center
EIN: 94-2922453
Software ID: 22015553
Software Version: 2022v7.0

Expenses Directly Connected with Debt-Financed Income

Property line number from Schedule A	Expense Descriptions	Expense Amounts	Property Total	Percent allocable to debt-financed income	Expenses directly connected allocable to debt-financed income (Total multiplied by Allocable percent)
A	Insurance	3,593	96,026	100.000 %	96,026
	Legal and Professional Fees	613			
	Management Fees	6,895			
	Miscellaneous	10,285			
	Interest	8,513			
	Taxes	8,846			
	Utilities	8,183			
	Wages and Salaries	29,296			
	Equipment Rental	2,804			
	Office	1,373			
	Program material and others	6,258			
	Payroll taxes expense	2,126			
	Employee benefits	5,535			
	Travel	1,706			

Total expenses directly connected allocable to debt-financed income: 96,026

TY 2022 GeneralDependencyMedium

Name: Charity Cultural Services Center

EIN: 94-2922453

Software ID: 22015553

Software Version: 2022v7.0

Business Name or Person Name:

Taxpayer Identification Number:

Form, Line or Instruction Reference:

Regulations Reference:

Description: Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Attachment Information:

TheOrganizationhereby makes the de minimis safe harbor election under Regulation 1.263(a)-1(f). Charity Cultural Services Center 731 Commercial Street San Francisco, CA 94108 94-2922453

TY 2022 Pre2018NOLSchedule

Name: Charity Cultural Services Center

EIN: 94-2922453

Software ID: 22015553

Software Version: 2022v7.0

Pre-2018 NOL carried forward from prior year: 10,046

Pre-2018 NOL Included in NOL deduction: 10,046

Pre-2018 NOL Activities Included on Schedule A

Activity code	Post-2017 Carried Over to Subsequent Tax Years

Total Pre-2018 NOL Activities Included on Schedule A:

Total Pre-2018 NOLs Applied: 10,046

Balance remaining after total Pre-2018 applied:

Pre-2018 NOL Expiring Current Year:

Pre-2018 Carried Over to Subsequent Tax Years:

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TY 2022 StraightlineDepreciationSch

Name: Charity Cultural Services Center

EIN: 94-2922453

Software ID: 22015553

Software Version: 2022v7.0

Total allowable depreciation expense: 2,385

Property line number from Schedule A	Property description	Cost - salvage value	Year acquired	Useful life - years	Years remaining	Annual depreciation expense	Allowable depreciation expense
0	Building	173,780	1998	39.0	15.0	4,456	4,456
0	Building Improvement	23,906	2003	39.0	20.0	613	613
0	Building Improvement	59,120	2004	39.0	21.0	1,516	1,516
0	Building Improvement	150,595	2005	39.0	22.0	3,861	3,861
0	Building Improvement	31,266	2007	39.0	24.0	802	802
0	Building Improvement	24,280	2008	39.0	25.0	623	623
0	Building Improvement	18,281	2014	39.0	31.0	469	469
0	Building Improvement	14,822	2013	39.0	30.0	380	380
0	Building Improvement	39,489	2016	39.0	33.0	1,013	1,013
0	Building Improvement	13,975	2017	39.0	34.0	358	358
0	Building Improvement	1,290	2017	39.0	34.0	33	33

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

▶Go to *www.irs.gov/Form990T* for instructions and the latest information.
▶Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2022

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

A Name of the organization
Charity Cultural Services Center

B Employer identification number
94-2922453

C Unrelated business activity code (see instructions) ► 532000

D Sequence: 1 of 1

E Describe the unrelated trade or business ► Rental

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales				
b Less returns and allowances c Balance ►	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7	55,064	41,779	13,285
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 **Total.** Combine lines 3 through 12	13	55,064	41,779	13,285

Part II **Deductions Not Taken Elsewhere** (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)			1	
2 Salaries and wages			2	
3 Repairs and maintenance			3	
4 Bad debts			4	
5 Interest (attach statement) (see instructions)			5	
6 Taxes and licenses			6	
7 Depreciation (attach Form 4562) (see instructions)	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b	
9 Depletion			9	
10 Contributions to deferred compensation plans			10	
11 Employee benefit programs			11	
12 Excess exempt expenses (Part VIII)			12	
13 Excess readership costs (Part IX)			13	
14 Other deductions (attach statement)			14	
15 **Total deductions.** Add lines 1 through 14			15	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	13,285
17 Deduction for net operating loss (see instructions)			17	
18 **Unrelated business taxable income.** Subtract line 17 from line 16			18	13,285

Part III Cost of Goods Sold

Enter method of inventory valuation ▶

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	

9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ☐ Yes ☐ No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ▶

	A	B	C	D
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				

5 **Total deductions.** Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ▶

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐ 731 Commercial Street
San Francisco, CA 94108

B ☐

C ☐

D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property	129,705			
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)	2,385			
b Other deductions (attach statement)	96,026			
c Total deductions (add lines 3a and 3b, columns A through D)	98,411			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	288,224			
5 Average adjusted basis of or allocable to debt-financed property (attach statement)	678,922			
6 Divide line 4 by line 5	42.453 %			
7 Gross income reportable. Multiply line 2 by line 6	55,064			

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) ▶ 55,064

	A	B	C	D
9 Allocable deductions. Multiply line 3c by line 6	41,779			

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ▶ 41,779

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

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

		Exempt Controlled Organizations			
1. Name of controlled organization	**2.** Employer identification number	**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 Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

Part VII **Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	**2.** Amount of income	**3.** Deductions directly connected (attach statement)	**4.** Set-asides (attach statement)	**5. Total deductions and set-asides** (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
Totals . . . . ▶	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)

Part VIII **Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: ______		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . .	**2**	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	**3**	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	**4**	
5	Gross income from activity that is not unrelated business income	**5**	
6	Expenses attributable to income entered on line 5	**6**	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	**7**	

Part IX Advertising Income

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

A ☐

B ☐

C ☐

D ☐

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

		A	B	C	D
2	Gross advertising income				
a	Add columns A through D. Enter here and on Part I, line 11, column (A) . . . . ▶				
3	Direct Advertising costs by periodical . .				
a	Add columns A through D. Enter here and on Part I, line 11, column (B) . . . . ▶				
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero 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 zero				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .				
a	Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . ▶				

Part X Compensation of Officers, Directors, and Trustees (see instructions)

	1. Name	**2.** Title	**3.** Percentage of time devoted to business	**4.** Compensation attributable to unrelated business
(1)				
(2)				
(3)				
(4)				
Total. Enter here and on Part II, line 1 . . . . ▶				

Part XI Supplemental Information (see instructions)

Form **4562**

Department of the Treasury
Internal Revenue Service
(99)

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

2022

Attachment
Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Charity Cultural Services Center	Rental activity	94-2922453

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	14,124

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(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) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	14,124
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . . **28**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					

43 Amortization of costs that began before your 2022 tax year **43**

44 Total. Add amounts in column (f). See the instructions for where to report **44**

Additional Data

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Software Version:	2022v7.0
EIN:	94-2922453
Name:	Charity Cultural Services Center