

2024

California Exempt Organization Business Income Tax Return

FORM 109

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 07/01/2024, and ending (mm/dd/yyyy) 06/30/2025

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

Additional information. See instructions. FEIN 94-2830732

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

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

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

- A First return filed? B Is this an education IRA... C Is the organization under audit... D Final return? E Amended return? F Accounting method used: G Nature of trade or business SEE STATEMENT 9 H Is the organization a non-exempt charitable trust... I Is this organization claiming any former Enterprise Zone... J Is this organization a qualified pension... K Unrelated Business Activity (UBA) code 900099 L Is this a hospital?

Table with 15 columns: Line number, Description, Amount, and Total. Rows include Taxable Corporation (1-3), Taxable Trust (4), Tax Computation (5-11), Total Tax (12-14), Payments (15-19), and Use Tax/Tax Due/Overpayment (20-25).

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

**Unrelated Business Taxable Income**

<b>Part I Unrelated Trade or Business Income</b>		1c	298,946	00
1 a Gross receipts or gross sales	298,946	b Less returns and allowances		c Balance
2 Cost of goods sold and/or operations (Schedule A, line 7)		2		00
3 Gross profit. Subtract line 2 from line 1c		3	298,946	00
4 a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)		4a		00
b Net gain (loss) from Schedule D-1, Part II		4b		00
c Capital loss deduction for trusts		4c		00
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule		5		00
6 Rental income (Schedule C)		6	103,941	00
7 Unrelated debt-financed income (Schedule D)		7		00
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)		8		00
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)		9		00
10 Exploited exempt activity income (Schedule G)		10		00
11 Advertising income (Schedule H, Part III, Column A)		11		00
12 Other income. Attach schedule		12		00
13 Total unrelated trade or business income. Add line 3 through line 12		13	402,887	00

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

14 Compensation of officers, directors, and trustees from Schedule I		14		00
15 Salaries and wages		15	258,032	00
16 Repairs		16		00
17 Bad debts		17		00
18 Interest. Attach schedule		18		00
19 Taxes. Attach schedule		19		00
20 Contributions. See instructions and attach schedule		20		00
21 a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a	00		00
b Less: depreciation claimed on Schedule A. See instructions	21b	00		00
22 Depletion. Attach schedule		22		00
23 a Contributions to deferred compensation plans		23a		00
b Employee benefit programs. See instructions		23b		00
24 Other deductions. Attach schedule	SEE STATEMENT 10	24	17,623	00
25 Total deductions. Add line 14 through line 24		25	275,655	00
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13		26	127,232	00
27 Excess advertising costs (Schedule H, Part III, Column B)		27		00
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26		28	127,232	00
29 Specific deduction. See instructions		29	1,000	00
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28		30	126,232	00

Sign Here	Our privacy notice can be found in annual tax booklets or online. Go to <a href="http://ftb.ca.gov/privacy">ftb.ca.gov/privacy</a> to learn about our privacy policy statement, or go to <a href="http://ftb.ca.gov/forms">ftb.ca.gov/forms</a> and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.			
	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.			
Paid Preparer's Use Only	Signature of officer	Title <b>DIRECTOR ACCOUNTIN</b>	Date Date	Telephone <b>408-924-6350</b>
	Preparer's signature	<b>JOLANTA TUCK</b>	Date <b>03/06/26</b>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	<b>COHNREZNICK ADVISORY LLC 350 GRANITE STREET, SUITE 1200 BRAINTREE, MA 02184</b>		Firm's FEIN <b>33-3709623</b>
	May the FTB discuss this return with the preparer shown above? See instructions			Telephone <b>781-380-3520</b>
				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Schedule A Cost of Goods Sold and/or Operations.**

N/A

Method of inventory valuation (specify) \_\_\_\_\_

1	Inventory at beginning of year	00
2	Purchases	00
3	Cost of labor	00
4a	Additional IRC Section 263A costs. Attach schedule	00
4b	Other costs. Attach schedule	00
5	Total. Add line 1 through line 4b	00
6	Inventory at end of year	00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization?  Yes  No

**Schedule B Tax Credits.**

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

**Schedule K Add-On Taxes or Recapture of Tax.** See instructions.

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

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

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

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

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

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

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

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

(a) Description of property	(b) Rent received or accrued	(c) Percentage of rent attributable to personal property
COMMUNITY ROOM RENTAL	33,888	18.9400 %
EVENT CENTER RENTAL	274,779	100.0000 %
		%

(d) Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income	(e) Complete if any item in column (c) is more than 10%, but not more than 50%			
(I) Deductions directly connected	(II) Income includible, column (b) less column (d)(i)	(I) Gross income reportable, column (b) x column (c)	(II) Deductions directly connected with personal property (attach schedule)	(III) Net income includible, column (e)(i) less column (e)(ii)
SEE STATEMENT 11	23,265	10,623		
	181,461	93,318		
Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6				4 103,941

**Schedule D Unrelated Debt-Financed Income**

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

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

(a) Description	(b) Amount	(c) Deductions directly connected (attach schedule)	(d) Net investment income, column (b) less column (c)	(e) Set-asides (attach schedule)	(f) Balance of investment income, column (d) less column (e)
1					
2					
3 Total. Enter here and on Side 2, Part I, line 8					3
4 Enter gross income from members (dues, fees, charges, or similar amounts)					4

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

Exempt Controlled Organizations					
(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1					
2					
3					
Nonexempt Controlled Organizations					
(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)	
1					
2					
3					
4 Add the amounts in columns (e) and (j)				4	
5 Add the amounts in columns (f) and (k)					5
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9					6

**Schedule G Exploited Exempt Activity Income, other than Advertising Income**

(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, col. (b) less col. (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includible, column (d) less column (g) but not less than zero
1							
2							
3							
4							
5 Total. Enter here and on Side 2, line 10							5

**Schedule H Advertising Income and Excess Advertising Costs**

**Part I Income from Periodicals Reported on a Consolidated Basis**

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

**Part II Income from Periodicals Reported on a Separate Basis**

1 ●	●	●	●	●	●
2 ●	●	●	●	●	●
3 ●	●	●	●	●	●

**Part III Column A - Net Advertising Income**

**Part III Column B - Excess Advertising Costs**

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, columns (d) or (g), and amount listed in Part II, columns (d) or (g)	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1 ●	●	●	●
2 ●	●	●	●
3 ●	●	●	●
4 Enter total here and on Side 2, Part I, line 11 ...	●	5 Enter total here and on Side 2, Part II, line 27	●

**Schedule I Compensation of Officers, Directors, and Trustees**

(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1		%	
2		%	
3		%	
4		%	
5		%	
6 Total. Enter here on Side 2, Part II, line 14		6	

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

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

CA 109	NATURE OF TRADE OR BUSINESS	STATEMENT 9
--------	-----------------------------	-------------

COMMUNITY BOWLING CENTER FEES  
 COMMUNITY RECREATION MEMBERSHIP FEES  
 COMMUNITY ROOM RENTAL  
 EVENT CENTER

TO FORM 109, PAGE 1

CA 109	OTHER DEDUCTIONS	STATEMENT 10
--------	------------------	--------------

DESCRIPTION	AMOUNT
DIRECT OPERATIONS	17,623.
TOTAL TO FORM 109, PAGE 2, LINE 24	17,623.

CA 109	DEDUCTIONS DIRECTLY CONNECTED WITH RENTAL PROPERTY	STATEMENT 11
--------	--	--------------

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DIRECT LABOR		23,265.	
- SUBTOTAL -	1		23,265.
DIRECT LABOR		43,715.	
DIRECT OPERATIONS		137,746.	
- SUBTOTAL -	2		181,461.
TOTAL TO FORM 109, SCHEDULE C, LINE D(I)			204,726.

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations

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

Corporation name

STATE UNIVERSITY STUDENT UNION OF SAN JOSE

California corporation number

1105403

During the taxable year the corporation incurred the NOL, the corporation was a(n): [ ] C corporation

[ ] S corporation [X] Exempt organization [ ] Limited liability company (electing to be taxed as a corporation)

FEIN

94-2830732

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

[ ]

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

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

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2.

Enter as a positive number

1 0 00

2 2024 disaster loss included in line 1. Enter as a positive number

2 00

3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions

3 00

4 a Enter the amount of the loss incurred by a new business included in line 3

4a

00

b Enter the amount of the loss incurred by an eligible small business included in line 3

4b

00

c Add line 4a and line 4b

4c 00

5 General NOL. Subtract line 4c from line 3

5 00

6 Current year NOL. Add line 2, line 4c, and line 5. See instructions

6 00

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

1 Net income - Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-).

(g) Available balance

126,232

If the corporation taxable income is \$1,000,000 or more, see instructions

Prior Year NOLs

Table with 8 columns: (a) Year of loss, (b) Code - See instructions, (c) Type of NOL - See below \*, (d) Initial loss - See instructions, (e) Carryover from 2023, (f) Amount used in 2024, (g) Available balance, (h) Carryover to 2025 col. (e) minus col. (f). Row 2 contains 'SEE STATEMENT 12'.

Current Year NOLs

Table with 8 columns: (a) Year of loss, (b) Code - See instructions, (c) Type of NOL - See below \*, (d) Initial loss - See instructions, (e) Carryover from 2023, (f) Amount used in 2024, (g) Available balance, (h) Carryover to 2025 col. (e) minus col. (f). Row 3 shows '2024' and 'DIS'.

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

Part III 2024 NOL deduction

1 Total the amounts in Part II, line 2, column (f)

1 126,232 00

2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-

2 0 00

3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7

3 126,232 00

CA 3805Q		PRIOR YEAR NOLS		STATEMENT 12	
(A) YEAR	(B) CODE (D) LOSS	(C)TYPE OF NOL (E)C/O AMOUNT	(F) AMOUNT USED IN CURRENT YEAR	(G)AVAILABLE BALANCE	(H) CARRYOVER TO NEXT YEAR
2008	157,508.	GEN 96,880.	96,880.	29,352.	0.
2009	219,267.	GEN 219,267.	29,352.	0.	189,915.
2010	338,776.	GEN 338,776.	0.	0.	338,776.
2011	329,986.	GEN 329,986.	0.	0.	329,986.
2012	220,140.	GEN 220,140.	0.	0.	220,140.
2013	124,648.	GEN 124,648.	0.	0.	124,648.
2014	34,636.	GEN 34,636.	0.	0.	34,636.
2015	175,853.	GEN 175,853.	0.	0.	175,853.
2016	97,419.	GEN 97,419.	0.	0.	97,419.
2017	73,344.	GEN 73,344.	0.	0.	73,344.
2018	475,299.	GEN 475,299.	0.	0.	475,299.
2019	131,284.	GEN 131,284.	0.	0.	131,284.
2021	39,089.	GEN 39,089.	0.	0.	39,089.
2022	135,992.	GEN 135,992.	0.	0.	135,992.
TOTALS		2,492,613.	126,232.		2,366,381.