

Form **990-T**

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

OMB No. 1545-0047

**2023**

For calendar year 2023 or other tax year beginning **JUL 1, 2023**, and ending **JUN 30, 2024**

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

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

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

<b>A</b> Check box if address changed.	<b>Print or Type</b>	Name of organization (Check box if name changed and see instructions.) <b>WIDENER UNIVERSITY</b>	<b>D</b> Employer identification number <b>23-1386178</b>
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) 408(e) 220(e) 408A 530(a) 529(a) 529A		Number, street, and room or suite no. If a P.O. box, see instructions. <b>ONE UNIVERSITY PLACE</b>	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code <b>CHESTER, PA 19013</b>	
		<b>C</b> Book value of all assets at end of year <b>406,165,961.</b>	<b>F</b> Check box if an amended return.

<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation    501(c) trust    401(a) trust    Other trust    State college/university
6417(d)(1)(A) Applicable entity
<b>H</b> Check if filing only to claim    Credit from Form 8941    Refund shown on Form 2439    Elective payment amount from Form 3800
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation
<b>J</b> Enter the number of attached Schedules A (Form 990-T) <b>3</b>
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?    Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation
<b>L</b> The books are in care of <b>HEATHER MEIER, VP A&amp;F/CFO</b> Telephone number <b>(610) 499-1168</b>

<b>Part I Total Unrelated Business Taxable Income</b>	
<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	<b>1</b> <b>2,825.</b>
<b>2</b> Reserved	<b>2</b>
<b>3</b> Add lines 1 and 2	<b>3</b> <b>2,825.</b>
<b>4</b> Charitable contributions (see instructions for limitation rules) <b>STMT 2</b> <b>STMT 3</b>	<b>4</b> <b>0.</b>
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	<b>5</b> <b>2,825.</b>
<b>6</b> Deduction for net operating loss. See instructions <b>STATEMENT 4</b>	<b>6</b> <b>2,825.</b>
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	<b>7</b>
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions)	<b>8</b> <b>1,000.</b>
<b>9</b> Trusts. Section 199A deduction. See instructions	<b>9</b>
<b>10</b> Total deductions. Add lines 8 and 9	<b>10</b> <b>1,000.</b>
<b>11</b> Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	<b>11</b> <b>0.</b>

<b>Part II Tax Computation</b>	
<b>1</b> Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	<b>1</b> <b>0.</b>
<b>2</b> 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)	<b>2</b>
<b>3</b> Proxy tax. See instructions	<b>3</b>
<b>4</b> Other tax amounts. See instructions	<b>4</b>
<b>5</b> Alternative minimum tax	<b>5</b>
<b>6</b> Tax on noncompliant facility income. See instructions	<b>6</b>
<b>7</b> Total. Add lines 3 through 6 to line 1 or 2, whichever applies	<b>7</b> <b>0.</b>

<b>Part III Tax and Payments</b>		
<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>	
<b>b</b> Other credits (see instructions) <b>SEE STATEMENT 1</b>	<b>1b</b> <b>67.</b>	
<b>c</b> General business credit. Attach Form 3800 (see instructions)	<b>1c</b>	
<b>d</b> Credit for prior-year minimum tax (attach Form 8801 or 8827)	<b>1d</b>	
<b>e</b> Total credits. Add lines 1a through 1d	<b>1e</b> <b>67.</b>	
<b>2</b> Subtract line 1e from Part II, line 7	<b>2</b> <b>-67.</b>	
<b>3a</b> Amount due from Form 4255	<b>3a</b>	
<b>b</b> Amount due from Form 8611	<b>3b</b>	
<b>c</b> Amount due from Form 8697	<b>3c</b>	
<b>d</b> Amount due from Form 8866	<b>3d</b>	
<b>e</b> Other amounts due (see instructions)	<b>3e</b>	
<b>f</b> Total amounts due. Add lines 3a through 3e	<b>3f</b> <b>0.</b>	
<b>4</b> Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b> <b>0.</b>	
<b>5</b> Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b> <b>0.</b>	

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a	85,000.	
b	Current year's 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	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7	85,000.	
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		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	85,000.	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11	85,000.	

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

1	At any time during the 2023 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	Yes	No
	COSTA RICA	X	
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.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year	\$	
4	Enter available pre-2018 NOL carryovers here	\$ 88,875.	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 6.
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	
	710000	\$ 11,013.	
	520000	\$ 130,875.	
	901101	\$ 96,995.	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional 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.				
	Signed by Heather Meier	Date 5/10/2025	VP ADMINISTRATION & FINANCE		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LAURA J. KENNEY	LAURA J. KENNEY	05/09/25		P00202198
	Firm's name	CLIFTONLARSONALLEN LLP			Firm's EIN
	TWO INTERNATIONAL PLACE, 22ND FLOOR			41-0746749	
	Firm's address	BOSTON, MA 02110			Phone no. (617) 717-0831

Form 990-T (2023)

WIDENER UNIVERSITY

23-1386178

FORM 990-T	OTHER CREDITS	STATEMENT 1
DESCRIPTION		AMOUNT
LP 38-3932557 CODE ZZ		67.
TOTAL TO FORM 990-T, PAGE 1, PART III, LINE 1B		67.

FORM 990-T	CONTRIBUTIONS	STATEMENT 2
DESCRIPTION/KIND OF PROPERTY	METHOD USED TO DETERMINE FMV	AMOUNT
LLC 35-2539244	N/A	61.
LP 37-1656529	N/A	58.
LP 38-3932557	N/A	94.
LP 46-5165140	N/A	9.
LP 81-2852078	N/A	82.
LP 82-3512697	N/A	22.
LP 82-4487056	N/A	26.
LP 85-2749850	N/A	35.
LP 86-1900765	N/A	2.
LP 87-1018183	N/A	15.
LP 88-3970611	N/A	2.
LP 92-2292491	N/A	7.
TOTAL TO FORM 990-T, PART I, LINE 4		413.

WIDENER UNIVERSITY23-1386178

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 3

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT

QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2018

FOR TAX YEAR 2019

FOR TAX YEAR 2020

FOR TAX YEAR 2021

FOR TAX YEAR 2022 278

TOTAL CARRYOVER

278

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

413

TOTAL CONTRIBUTIONS AVAILABLE

691

TAXABLE INCOME LIMITATION AS ADJUSTED

0

EXCESS CONTRIBUTIONS

691

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

691

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

TOTAL CONTRIBUTION DEDUCTION

0

WIDENER UNIVERSITY

23-1386178

FORM 990-T

PRE 2018 NOL SCHEDULE

STATEMENT 4

PRE-2018 NOL CARRY FORWARD FROM PRIOR YEAR 88,875.  
 PRE-2018 NOL DEDUCTION INCLUDED IN PART I, LINE 6 2,825.

SCHEDULE A PORTION OF PRE-2018 NOL  
 SCHEDULE A ENTITY SCHEDULE A SHARE

1	0.
2	0.
3	0.

TOTAL SCHEDULE A SHARE OF PRE-2018 NOL 0.  
 NET OPERATING DEDUCTION 2,825.  
 BALANCE AFTER PRE-2018 NOL DEDUCTION 0.  
 EXPIRING NET OPERATING LOSSES 0.  
 CARRY FORWARD OF NET OPERATING LOSS 86,050.

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 5

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/11	22,818.	22,818.	0.	0.
06/30/12	35,349.	35,349.	0.	0.
06/30/13	48,787.	48,787.	0.	0.
06/30/14	18,775.	18,775.	0.	0.
06/30/15	76,165.	76,165.	0.	0.
06/30/16	107,445.	107,445.	0.	0.
06/30/17	251,284.	224,891.	26,393.	26,393.
06/30/18	62,482.	0.	62,482.	62,482.
NOL CARRYOVER AVAILABLE THIS YEAR			88,875.	88,875.

SCHEDULE A  
(Form 990-T)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://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

A Name of the organization WIDENER UNIVERSITY		B Employer identification number 23-1386178	
C Unrelated business activity code (see instructions) 710000		D Sequence: 1 of 3	

E Describe the unrelated trade or business FITNESS AND RECREATIONAL SPORTS CENTERS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
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		
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) STMT 6		12 240.		240.
13 Total. Combine lines 3 through 12		13 240.		240.

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 SEE STATEMENT 7		5	3,182.
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) SEE STATEMENT 8		14	1,642.
15 Total deductions. Add lines 1 through 14		15	4,824.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	-4,584.
17 Deduction for net operating loss. See instructions		17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16		18	-4,584.

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? <input type="checkbox"/> Yes <input type="checkbox"/> 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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
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)	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
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)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

**Part VI 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)					
			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).	
<b>Totals</b>			0.	0.	

**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 cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	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).
	0.			0.
<b>Totals</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	



## mounts

Part II, line 13 ..... 0.

**Total.** Enter here and on Part II, line 1 \_\_\_\_\_ 0.

[illegible]

WIDENER UNIVERSITY

23-1386178

FORM 990-T (A)	OTHER INCOME	STATEMENT 6
DESCRIPTION		AMOUNT
WELLNESS CENTER		240.
TOTAL TO SCHEDULE A, PART I, LINE 12		240.

FORM 990-T (A)	INTEREST PAID	STATEMENT 7
DESCRIPTION		AMOUNT
INTEREST		3,182.
TOTAL TO SCHEDULE A, PART II, LINE 5		3,182.

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 8
DESCRIPTION		AMOUNT
OTHER		960.
INSURANCE		41.
UTILITIES		116.
TAX PREPARATION FEES		525.
TOTAL TO SCHEDULE A, PART II, LINE 14		1,642.

990-T SCH A		POST-2017 NET OPERATING LOSS DEDUCTION		STATEMENT 9
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	1,610.	0.	1,610.	1,610.
06/30/20	2,946.	0.	2,946.	2,946.
06/30/22	1,674.	0.	1,674.	1,674.
06/30/23	4,783.	0.	4,783.	4,783.
NOL CARRYOVER AVAILABLE THIS YEAR			11,013.	11,013.

SCHEDULE A  
(Form 990-T)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury  
Internal Revenue Service

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

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

<b>A</b> Name of the organization WIDENER UNIVERSITY		<b>B</b> Employer identification number 23-1386178	
<b>C</b> Unrelated business activity code (see instructions) 520000		<b>D</b> Sequence: 2 of 3	

**E** Describe the unrelated trade or business PARTNERSHIP INVESTMENTS-DEEMED PARTICIPATION

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 10	5	3,560.	3,560.
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	3,560.	3,560.

**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	
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) SEE STATEMENT 11	14	735.
15	Total deductions. Add lines 1 through 14	15	735.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	2,825.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	2,825.

For Paperwork Reduction Act Notice, see instructions. Schedule A (Form 990-T) 2023

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? <input type="checkbox"/> Yes <input type="checkbox"/> 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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
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)	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
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)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

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

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			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	
(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)						
				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).	
<b>Totals</b>				0.	0.	

**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 cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	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).
<b>Totals</b>	0.			0.

**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	

Schedule A (Form 990-T) 2023

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				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
a				
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
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				
a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

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			0.

Part XI Supplemental Information (see instructions)

WIDENER UNIVERSITY23-1386178


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FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 10
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DESCRIPTION	NET INCOME OR (LOSS)
LP 35-2539244 - ORDINARY BUSINESS INCOME (LOSS)	5,670.
LP 35-2539244 - OTHER INCOME (LOSS)	-2,110.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	3,560.

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FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 11
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DESCRIPTION	AMOUNT
TAX PREPARATION FEES	735.
TOTAL TO SCHEDULE A, PART II, LINE 14	735.

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990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION	STATEMENT 12
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TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/22	68,308.	0.	68,308.	68,308.
06/30/23	62,567.	0.	62,567.	62,567.
NOL CARRYOVER AVAILABLE THIS YEAR			130,875.	130,875.

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](http://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

2023

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

<b>A</b> Name of the organization <b>WIDENER UNIVERSITY</b>		<b>B</b> Employer identification number <b>23-1386178</b>	
<b>C</b> Unrelated business activity code (see instructions) <b>901101</b>		<b>D</b> Sequence: <b>3</b> of <b>3</b>	

**E** Describe the unrelated trade or business **PARTNERSHIP INVESTMENTS-QUALIFYING INTEREST**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a	127,994.	127,994.
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) <b>STATEMENT 13</b>	5	-385,746.	-385,746.
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	<b>Total.</b> Combine lines 3 through 12	13	-257,752.	-257,752.

**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	2,244.
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
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) <b>SEE STATEMENT 14</b>	14	34,989.
15	<b>Total deductions.</b> Add lines 1 through 14	15	37,233.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-294,985.
17	Deduction for net operating loss. See instructions	17	0.
18	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16	18	-294,985.



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? <input type="checkbox"/> Yes <input type="checkbox"/> 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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
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)	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

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	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
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)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

**Part VI 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)					
			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).	
<b>Totals</b>			0.	0.	

**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 cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	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).
	0.			0.
<b>Totals</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	

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

**B** ☐

C ☐D ☐D ☐

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

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.

**a**

<b>3</b>	Direct advertising costs by periodical				
----------	--	--	--	--	--

a

**a** Add columns A through D. Enter here and on Part I, line 11, column (B) 0.

**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

<b>5</b>	Readership costs .....				
<b>6</b>	Circulation income .....				
<b>7</b>	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- .....				
<b>8</b>	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**

**a** Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on

Part II, line 13 ..... 0.

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 0.

[illegible]

## WIDENER UNIVERSITY

23-1386178

FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 13

DESCRIPTION	NET INCOME OR (LOSS)
LP 20-8306365 - INTEREST INCOME	1.
LP 20-8306365 - OTHER INCOME (LOSS)	-2.
LP 37-1656529 - ORDINARY BUSINESS INCOME (LOSS)	157,870.
LP 37-1656529 - OTHER NET RENTAL INCOME (LOSS)	569.
LP 37-1656529 - INTEREST INCOME	255.
LP 37-1656529 - ROYALTIES	763.
LP 37-1656529 - OTHER INCOME (LOSS)	-444,529.
LP 51-0605779 - ORDINARY BUSINESS INCOME (LOSS)	8,903.
LP 51-0605779 - INTEREST INCOME	9.
LP 51-0605779 - DIVIDEND INCOME	3.
LP 51-0605779 - OTHER INCOME (LOSS)	-403.
LP 26-3180228 - ORDINARY BUSINESS INCOME (LOSS)	17,007.
LP 26-3180228 - OTHER NET RENTAL INCOME (LOSS)	129.
LP 26-3180228 - INTEREST INCOME	47.
LP 26-3180228 - ROYALTIES	69.
LP 26-3180228 - OTHER INCOME (LOSS)	-9,487.
LP 82-3512697 - ORDINARY BUSINESS INCOME (LOSS)	145,196.
LP 82-3512697 - NET RENTAL REAL ESTATE INCOME	302.
LP 82-3512697 - OTHER NET RENTAL INCOME (LOSS)	167.
LP 82-3512697 - INTEREST INCOME	1,896.
LP 82-3512697 - DIVIDEND INCOME	39.
LP 82-3512697 - ROYALTIES	2,862.
LP 82-3512697 - OTHER INCOME (LOSS)	-83,621.
LP 20-8306306 - ORDINARY BUSINESS INCOME (LOSS)	1,148.
LP 20-8306306 - NET RENTAL REAL ESTATE INCOME	-83.
LP 20-8306306 - INTEREST INCOME	38.
LP 20-8306306 - OTHER INCOME (LOSS)	-93.
LP 16-1720029 - ORDINARY BUSINESS INCOME (LOSS)	1,881.
LP 16-1720029 - NET RENTAL REAL ESTATE INCOME	-14.
LP 16-1720029 - INTEREST INCOME	1.
LP 16-1720029 - OTHER INCOME (LOSS)	-76.
LP 81-2852078 - ORDINARY BUSINESS INCOME (LOSS)	15,080.
LP 81-2852078 - NET RENTAL REAL ESTATE INCOME	-102.
LP 81-2852078 - OTHER NET RENTAL INCOME (LOSS)	31.
LP 81-2852078 - INTEREST INCOME	581.
LP 81-2852078 - DIVIDEND INCOME	116.
LP 81-2852078 - ROYALTIES	19.
LP 81-2852078 - OTHER INCOME (LOSS)	-12,209.
LP 38-3932557 - ORDINARY BUSINESS INCOME (LOSS)	-122.
LP 38-3932557 - NET RENTAL REAL ESTATE INCOME	-19.
LP 38-3932557 - INTEREST INCOME	2,717.
LP 38-3932557 - DIVIDEND INCOME	252.
LP 38-3932557 - ROYALTIES	1.
LP 38-3932557 - OTHER INCOME (LOSS)	-5,785.
LP 26-4138517 - OTHER INCOME (LOSS)	-5.
LP 16-1720044 - OTHER INCOME (LOSS)	-15.
LP 11-3814030 - OTHER INCOME (LOSS)	-27.
LP 47-2004432 - OTHER INCOME (LOSS)	-17.
LP 82-0966019 - ORDINARY BUSINESS INCOME (LOSS)	1.
LP 82-0966019 - INTEREST INCOME	18.
LP 82-0966019 - DIVIDEND INCOME	46.
LP 82-0966019 - OTHER INCOME (LOSS)	-499.

WIDENER UNIVERSITY23-1386178

LP 84-3427992 - INTEREST INCOME	33.
LP 84-3427992 - DIVIDEND INCOME	57.
LP 84-3427992 - OTHER INCOME (LOSS)	758.
LP 46-5165140 - ORDINARY BUSINESS INCOME (LOSS)	-1,142.
LP 36-4939667 - ORDINARY BUSINESS INCOME (LOSS)	5,354.
LP 36-4939667 - NET RENTAL REAL ESTATE INCOME	-39.
LP 36-4939667 - OTHER NET RENTAL INCOME (LOSS)	5.
LP 36-4939667 - INTEREST INCOME	597.
LP 36-4939667 - DIVIDEND INCOME	1,097.
LP 36-4939667 - ROYALTIES	42.
LP 36-4939667 - OTHER INCOME (LOSS)	-11,190.
LP 82-5085373 - ORDINARY BUSINESS INCOME (LOSS)	2,742.
LP 82-4487056 - ORDINARY BUSINESS INCOME (LOSS)	-40,577.
LP 82-4487056 - NET RENTAL REAL ESTATE INCOME	-6,735.
LP 82-4487056 - INTEREST INCOME	42.
LP 85-2749850 - ORDINARY BUSINESS INCOME (LOSS)	-17,737.
LP 85-2749850 - NET RENTAL REAL ESTATE INCOME	-667.
LP 85-2749850 - OTHER NET RENTAL INCOME (LOSS)	2.
LP 85-2749850 - INTEREST INCOME	378.
LP 85-2749850 - DIVIDEND INCOME	49.
LP 85-2749850 - OTHER INCOME (LOSS)	-2,799.
LP 87-1018183 - ORDINARY BUSINESS INCOME (LOSS)	-9,250.
LP 87-1018183 - NET RENTAL REAL ESTATE INCOME	-29.
LP 87-1018183 - INTEREST INCOME	1,923.
LP 87-1018183 - DIVIDEND INCOME	1,434.
LP 87-1018183 - ROYALTIES	40.
LP 87-1018183 - OTHER INCOME (LOSS)	-28,986.
LP 85-3819293 - ORDINARY BUSINESS INCOME (LOSS)	7,135.
LP 87-1740827 - ORDINARY BUSINESS INCOME (LOSS)	708.
LP 87-1740827 - INTEREST INCOME	50.
LP 87-1740827 - OTHER INCOME (LOSS)	-8,598.
LP 86-1900765 - ORDINARY BUSINESS INCOME (LOSS)	-3,925.
LP 86-1900765 - NET RENTAL REAL ESTATE INCOME	-84.
LP 92-2292491 - ORDINARY BUSINESS INCOME (LOSS)	98.
LP 92-2292491 - NET RENTAL REAL ESTATE INCOME	-5.
LP 92-2292491 - INTEREST INCOME	22.
LP 92-2292491 - DIVIDEND INCOME	255.
LP 92-2292491 - OTHER INCOME (LOSS)	-7,015.
LP 92-3184386 - OTHER INCOME (LOSS)	-6,646.
LP 88-4343749 - ORDINARY BUSINESS INCOME (LOSS)	749.
LP 88-3970611 - ORDINARY BUSINESS INCOME (LOSS)	-48,286.
LP 88-3970611 - OTHER NET RENTAL INCOME (LOSS)	1.
LP 88-3970611 - INTEREST INCOME	646.
LP 88-3970611 - DIVIDEND INCOME	1.
LP 88-3970611 - ROYALTIES	7.
LP 88-3970611 - OTHER INCOME (LOSS)	-13,891.
LP 92-2290126 - OTHER INCOME (LOSS)	-3,279.

TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5

-385,746.

WIDENER UNIVERSITY

23-1386178

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 14

DESCRIPTION	AMOUNT
TAX PREPARATION FEES	12,600.
INVESTMENT MANAGEMENT FEES	22,389.
TOTAL TO SCHEDULE A, PART II, LINE 14	34,989.

990-T SCH A

POST-2017 NET OPERATING LOSS DEDUCTION

STATEMENT 15

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	4,672.	0.	4,672.	4,672.
06/30/19	36,581.	0.	36,581.	36,581.
06/30/21	3,984.	0.	3,984.	3,984.
06/30/23	51,758.	0.	51,758.	51,758.
NOL CARRYOVER AVAILABLE THIS YEAR			96,995.	96,995.

SCHEDULE D  
(Form 1120)

Department of the Treasury  
Internal Revenue Service

Capital Gains and Losses  
Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,  
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

2023

Name  WIDENER UNIVERSITY	Employer identification number  23-1386178
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
2 Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
3 Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				397.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	397.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
9 Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
10 Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				34,050.
11 Enter gain from Form 4797, line 7 or 9			11	93,547.
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	127,597.

Part III Summary of Parts I and II				
16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)			16	397.
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)			17	127,597.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns			18	127,994.

Note: If losses exceed gains, see *Capital Losses* in the instructions.







Form **4797**

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))  
Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184  
**2023**  
Attachment Sequence No. **27**

Name(s) shown on return  
**WIDENER UNIVERSITY**

Identifying number  
**23-1386178**

**1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20

**1b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets

**1c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

**Part I**

**Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	<b>SEE STATEMENT 16</b>						
<b>3</b>	Gain, if any, from Form 4684, line 39						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						<b>7</b> <b>93,547.</b>
	<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
	<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions						<b>8</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						<b>9</b> <b>93,547.</b>

**Part II**

**Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


**11** Loss, if any, from line 7

**12** Gain, if any, from line 7 or amount from line 8, if applicable

**13** Gain, if any, from line 31

**14** Net gain or (loss) from Form 4684, lines 31 and 38a

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824

**17** Combine lines 10 through 16

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

**11** ( )

**12**

**13**

**14**

**15**

**16**

**17**

**18a**

**18b**

**Part III** **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>These columns relate to the properties on lines 19A through 19D.</b>		<b>Property A</b>	<b>Property B</b>
		<b>Property C</b>	<b>Property D</b>
20 Gross sales price ( <b>Note:</b> See line 1a before completing.)	<b>20</b>		
21 Cost or other basis plus expense of sale	<b>21</b>		
22 Depreciation (or depletion) allowed or allowable	<b>22</b>		
23 Adjusted basis. Subtract line 22 from line 21	<b>23</b>		
24 Total gain. Subtract line 23 from line 20	<b>24</b>		
<b>25 If section 1245 property:</b>			
a Depreciation allowed or allowable from line 22	<b>25a</b>		
b Enter the <b>smaller</b> of line 24 or 25a	<b>25b</b>		
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a Additional depreciation after 1975. See instructions	<b>26a</b>		
b Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	<b>26b</b>		
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>		
d Additional depreciation after 1969 and before 1976	<b>26d</b>		
e Enter the <b>smaller</b> of line 26c or 26d	<b>26e</b>		
f Section 291 amount (corporations only)	<b>26f</b>		
g Add lines 26b, 26e, and 26f	<b>26g</b>		
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.			
a Soil, water, and land clearing expenses	<b>27a</b>		
b Line 27a multiplied by applicable percentage	<b>27b</b>		
c Enter the <b>smaller</b> of line 24 or 27b	<b>27c</b>		
<b>28 If section 1254 property:</b>			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>		
b Enter the <b>smaller</b> of line 24 or 28a	<b>28b</b>		
<b>29 If section 1255 property:</b>			
a Applicable percentage of payments excluded from income under section 126. See instructions	<b>29a</b>		
b Enter the <b>smaller</b> of line 24 or 29a. See instructions	<b>29b</b>		

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	<b>30</b>	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	<b>31</b>	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	<b>32</b>	

**Part IV** **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	<b>33</b>	
34 Recomputed depreciation. See instructions	<b>34</b>	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	<b>35</b>	

WIDENER UNIVERSITY

23-1386178

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 16

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
LP 37-1656529						37,141.
LP 51-0605779						-365.
LP 26-3180228						96.
LP 82-3512697						7,123.
LP 20-8306306						-297.
LP 16-1720029						-780.
LP 81-2852078						3,598.
LP 38-3932557						4,817.
LP 36-4939667						727.
LP 82-4487056						41,333.
LP 85-2749850						-253.
LP 87-1018183						190.
LP 92-2292491						86.
LP 88-3970611						131.
TOTAL TO 4797, PART I, LINE 2						93,547.

**SCHEDULE D**  
**(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**  
**Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,**  
**1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.**  
**Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.**

OMB No. 1545-0123

**2023**

Name  <div style="text-align: center; font-weight: bold; font-size: 1.2em;">WIDENER UNIVERSITY</div>	Employer identification number  <div style="text-align: center; font-weight: bold; font-size: 1.2em;">23-1386178</div>
--	--

Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No  
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

<b>Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less</b>				
<b>See instructions for how to figure the amounts to enter on the lines below.</b>  This form may be easier to complete if you round off cents to whole dollars.	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	<b>(h) Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				<b>397.</b>
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) .....			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h .....			<b>7</b>	<b>397.</b>

<b>Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year</b>				
<b>See instructions for how to figure the amounts to enter on the lines below.</b>  This form may be easier to complete if you round off cents to whole dollars.	<b>(d)</b> Proceeds (sales price)	<b>(e)</b> Cost (or other basis)	<b>(g)</b> Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	<b>(h) Gain or (loss)</b> Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				<b>34,050.</b>
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....			<b>11</b>	<b>93,547.</b>
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>13</b>	
<b>14</b> Capital gain distributions .....			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h .....			<b>15</b>	<b>127,597.</b>

<b>Part III Summary of Parts I and II</b>			
<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) .....	<b>16</b>		<b>397.</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) .....	<b>17</b>		<b>127,597.</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns .....	<b>18</b>		<b>127,994.</b>

**Note:** If losses exceed gains, see *Capital Losses* in the instructions.





Form **4797**

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))  
Attach to your tax return.  
Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184  
**2023**  
Attachment Sequence No. **27**

Name(s) shown on return  
**WIDENER UNIVERSITY**

Identifying number  
**23-1386178**

**1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20

**1b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets

**1c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	<b>SEE STATEMENT 17</b>						
<b>3</b>	Gain, if any, from Form 4684, line 39						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						<b>7</b> <b>93,547.</b>
<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.							
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions						<b>8</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						<b>9</b> <b>93,547.</b>

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


**11** Loss, if any, from line 7

**12** Gain, if any, from line 7 or amount from line 8, if applicable

**13** Gain, if any, from line 31

**14** Net gain or (loss) from Form 4684, lines 31 and 38a

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824

**17** Combine lines 10 through 16

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

**11** ( )

**12**

**13**

**14**

**15**

**16**

**17**

**18a**

**18b**



**Part III** **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>These columns relate to the properties on lines 19A through 19D.</b>		<b>Property A</b>	<b>Property B</b>
		<b>Property C</b>	<b>Property D</b>
20 Gross sales price ( <b>Note:</b> See line 1a before completing.)	<b>20</b>		
21 Cost or other basis plus expense of sale	<b>21</b>		
22 Depreciation (or depletion) allowed or allowable	<b>22</b>		
23 Adjusted basis. Subtract line 22 from line 21	<b>23</b>		
24 Total gain. Subtract line 23 from line 20	<b>24</b>		
<b>25 If section 1245 property:</b>			
a Depreciation allowed or allowable from line 22	<b>25a</b>		
b Enter the <b>smaller</b> of line 24 or 25a	<b>25b</b>		
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a Additional depreciation after 1975. See instructions	<b>26a</b>		
b Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	<b>26b</b>		
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>		
d Additional depreciation after 1969 and before 1976	<b>26d</b>		
e Enter the <b>smaller</b> of line 26c or 26d	<b>26e</b>		
f Section 291 amount (corporations only)	<b>26f</b>		
g Add lines 26b, 26e, and 26f	<b>26g</b>		
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.			
a Soil, water, and land clearing expenses	<b>27a</b>		
b Line 27a multiplied by applicable percentage	<b>27b</b>		
c Enter the <b>smaller</b> of line 24 or 27b	<b>27c</b>		
<b>28 If section 1254 property:</b>			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>		
b Enter the <b>smaller</b> of line 24 or 28a	<b>28b</b>		
<b>29 If section 1255 property:</b>			
a Applicable percentage of payments excluded from income under section 126. See instructions	<b>29a</b>		
b Enter the <b>smaller</b> of line 24 or 29a. See instructions	<b>29b</b>		

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	<b>30</b>	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	<b>31</b>	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	<b>32</b>	

**Part IV** **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	<b>33</b>	
34 Recomputed depreciation. See instructions	<b>34</b>	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	<b>35</b>	

WIDENER UNIVERSITY

23-1386178

FORM 4797

PROPERTY HELD MORE THAN ONE YEAR

STATEMENT 17

DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	DEPR.	COST OR BASIS	GAIN OR LOSS
LP 37-1656529						37,141.
LP 51-0605779						-365.
LP 26-3180228						96.
LP 82-3512697						7,123.
LP 20-8306306						-297.
LP 16-1720029						-780.
LP 81-2852078						3,598.
LP 38-3932557						4,817.
LP 36-4939667						727.
LP 82-4487056						41,333.
LP 85-2749850						-253.
LP 87-1018183						190.
LP 92-2292491						86.
LP 88-3970611						131.
TOTAL TO 4797, PART I, LINE 2						93,547.

Form **8868**  
(Rev. January 2024)

Department of the Treasury  
Internal Revenue Service

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

**File a separate application for each return.**  
**Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

OMB No. 1545-0047

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. <b>WIDENER UNIVERSITY</b>	Taxpayer identification number (TIN) <b>23-1386178</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>ONE UNIVERSITY PLACE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>CHESTER, PA 19013</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.  
Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **HEATHER MEIER, VP A&F/CFO**  
**ONE UNIVERSITY PLACE - CHESTER, PA 19013**  
Telephone No. **(610) 499-1168** Fax No. \_\_\_\_\_  

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

<b>1</b>	I request an automatic 6-month extension of time until <b>MAY 15</b> , 20 <b>25</b> , to file the exempt organization return for the organization named above. The extension is for the organization's return for: <input type="checkbox"/> calendar year 20 ____ or <input checked="" type="checkbox"/> tax year beginning <b>JUL 1</b> , 20 <b>23</b> , and ending <b>JUN 30</b> , 20 <b>24</b>
<b>2</b>	If the tax year entered in line 1 is for less than 12 months, check reason: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Change in accounting period
<b>3a</b>	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. <b>3a</b> \$ <b>0.</b>
<b>b</b>	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. <b>3b</b> \$ <b>85,000.</b>
<b>c</b>	<b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. <b>3c</b> \$ <b>0.</b>

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2024)