

PUBLIC DISCLOSURE COPY

## Return of Organization Exempt From Income Tax

Form 990

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0047

2024

Open to Public  
InspectionUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable:	C Name of organization <b>KAPPA ALPHA THETA FRATERNITY HOUSING CORPORATION</b>		D Employer identification number <b>26-1430902</b>
<input type="checkbox"/> Address change	Doing business as		E Telephone number <b>317-876-1870</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) <b>8740 FOUNDERS ROAD</b>		F Gross receipts \$ <b>30,662,353.</b>
<input type="checkbox"/> Initial return	Room/suite		G City or town, state or province, country, and ZIP or foreign postal code <b>INDIANAPOLIS, IN 46268</b>
<input type="checkbox"/> Final return/terminated	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<input type="checkbox"/> Amended return	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> Application pending	F Name and address of principal officer: <b>JEFFREY RISER SAME AS C ABOVE</b>		I If "No," attach a list. See instructions
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(7) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: <b>N/A</b>	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: <b>2007</b> M State of legal domicile: <b>IN</b>	

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO HOLD TITLE TO OR TO RENT REAL AND PERSONAL PROPERTY TO BE USED FOR HOUSING AND MEETING PURPOSES OF</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	213
	6 Total number of volunteers (estimate if necessary)	6	9
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	344,936.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	333,960.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	2,529,923.	2,529,923.	3,541,856.
	9 Program service revenue (Part VIII, line 2g)	24,073,399.	26,594,053.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	277,094.	230,513.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,201,604.	180,683.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	28,082,020.	30,547,105.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,000.	5,013.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,479,615.	3,058,407.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	131,459.	128,926.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	22,661,086.	25,042,270.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	25,277,160.	28,234,616.
19 Revenue less expenses. Subtract line 18 from line 12	2,804,860.	2,312,489.	
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)	90,915,700.	90,520,754.
	21 Total liabilities (Part X, line 26)	57,851,131.	55,957,595.
	22 Net assets or fund balances. Subtract line 21 from line 20	33,064,569.	34,563,159.

## Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <b>JENNIFER SCHMALTZ, CHIEF EXECUTIVE OFFICER</b>		Date
	Type or print name and title		
Paid	Preparer's name <b>CHRISTINE KEITH, CPA</b>	Preparer's signature	Date Check <input type="checkbox"/> if self-employed
Preparer	Firm's name <b>CHERRY BEKAERT ADVISORY LLC</b>		PTIN <b>P00963290</b>
Use Only	Firm's address <b>9229 DELEGATES ROW STE 250 INDIANAPOLIS, IN 46240</b>		Firm's EIN <b>88-2730877</b>
			Phone no. <b>317-347-5200</b>

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

432001 12-10-24

Form 990 (2024)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

## **Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
TO HOLD TITLE TO OR TO RENT REAL AND PERSONAL PROPERTY TO BE USED FOR  
HOUSING AND MEETING PURPOSES OF COLLEGE CHAPTERS OF KAPPA ALPHA THETA  
FRATERNITY, INC. FOR THE BENEFIT OF THE FRATERNITY'S MEMBERS.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .....  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? .....  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
**THE ORGANIZATION ADMINISTERS HOUSING AND OPERATIONS AT VARIOUS COLLEGE  
CAMPUSES AS WELL AS OVERSEES ADMINISTRATION OF HOUSING AND OPERATIONS  
OF LOCAL HOUSING CORPORATIONS AT VARIOUS COLLEGE CAMPUSES.**

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_) including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_) including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$ )

---

**4e Total program service expenses**

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902

Page 3

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	1	X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	3	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. <ul style="list-style-type: none"> <li>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....</li> <li>b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....</li> <li>c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....</li> <li>d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....</li> <li>f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....</li> </ul>	11a	X
11b .....	11b	X
11c .....	11c	X
11d .....	11d	X
11e .....	11e	X
11f .....	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	12a	X
12b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States? <ul style="list-style-type: none"> <li>b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....</li> </ul>	14a	X
14b .....	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i> .....	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	20a	X
20b .....	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	21	X

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902

Page 4

**Part IV Checklist of Required Schedules (continued)**

	<b>Yes</b>	<b>No</b>
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	24d	
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	25b	
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	35b	X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		
<b>Note:</b> All Form 990 filers are required to complete Schedule O .....	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V .....

**X**

	<b>Yes</b>	<b>No</b>
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	1a	141
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	1c	X

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902

Page 5

**Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)**

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return .....	2a	213
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? .....	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .....	3b	X
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	4a	X
b If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....	6b	X
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	7c	
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....	7d	
b If "Yes," did the organization notify the donor of the value of the goods or services provided? .....	7e	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....	7f	
d If "Yes," indicate the number of Forms 8282 filed during the year .....	7g	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....	7h	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....	8	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? .....	9a	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .....	9b	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
a Did the sponsoring organization make any taxable distributions under section 4966? .....		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 .....	10a	0.
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .....	10b	53,457.
<b>11 Section 501(c)(12) organizations.</b> Enter:		
a Gross income from members or shareholders .....	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) .....	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year .....	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a Is the organization licensed to issue qualified health plans in more than one state? .....		
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans .....	13b	
c Enter the amount of reserves on hand .....	13c	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? .....	14a	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O .....	14b	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....	16	X
If "Yes," complete Form 4720, Schedule O.		
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....	17	
If "Yes," complete Form 6069.		

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902 Page 6

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI  X

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year .....	1a	5	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
<b>1b</b> Enter the number of voting members included on line 1a, above, who are independent .....	1b	5	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....	2		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....	3		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....	4		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? .....	5		X
<b>6</b> Did the organization have members or stockholders? .....	6	X	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....	7a	X	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....	7b		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? .....	8a	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? .....	8b	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....	9		X

**Section B. Policies** *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? .....	10a	X	
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....	10b	X	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	11a	X	
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	12a	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	12b	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....	12c	X	
<b>13</b> Did the organization have a written whistleblower policy? .....	13	X	
<b>14</b> Did the organization have a written document retention and destruction policy? .....	14	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
<b>a</b> The organization's CEO, Executive Director, or top management official .....	15a	X	
<b>b</b> Other officers or key employees of the organization .....	15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....	16a	X	
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....	16b		

**Section C. Disclosure**

<b>17</b> List the states with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> <b>IN</b>
<b>18</b> Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
<input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)
<b>19</b> Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
<b>20</b> State the name, address, and telephone number of the person who possesses the organization's books and records <b>JEFFREY RISER - 317-876-1870</b> <b>8740 FOUNDERS ROAD, INDIANAPOLIS, IN 46268</b>

## **Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee)

Each organization's five highest compensated employees (other than an officer, director, trustee, or key employee), who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

## Form 990 (2024)

26-1430902

Page 8

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

<b>c Total from continuation sheets to Part VII, Section A .....</b>	0.	0.	0.
<b>d Total (add lines 1b and 1c) .....</b>	0.	937,048.	138,810.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

Yes  No

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on

line 1a? If "Yes," complete Schedule J for such individual ..... **3** **X**

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization

and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services

rendered to the organization? /f "

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
UPPER CRUST FOOD SERVICE LLC, 2011 CORONA ROAD, SUITE 203, COLUMBIA, MO 65203	FOOD SERVICES	4,686,861.
ROSEMARY FOOD SERVICE LLC, 1440 WEST TAYLOR STREET, #746, CHICAGO, IL 60607	FOOD SERVICES	2,043,281.
TILSON MSO INC, 1530 AMERICAN WAY, SUITE 200, GREENWOOD, IN 46143	PAYROLL/HUMAN RESOURCE SERVICES	1,721,071.
KITCHEN MANAGEMENT SOLUTIONS, 6355 TOPANGA CANYON BLVD, SUITE 215, WOODLAND HILLS, CA	FOOD SERVICES	582,821.
GILL GRILLING COMPANY P.O. BOX 2099, RESTON, VA 20195	FOOD SERVICES	296,483.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 16

16

---

Form 990 (2024)

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902

Page 9

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		<b>(A) Total revenue</b>	<b>(B) Related or exempt function revenue</b>	<b>(C) Unrelated business revenue</b>	<b>(D) Revenue excluded from tax under sections 512 - 514</b>
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>			
	<b>b</b> Membership dues .....	<b>1b</b>			
	<b>c</b> Fundraising events .....	<b>1c</b>			
	<b>d</b> Related organizations .....	<b>1d</b>			
	<b>e</b> Government grants (contributions) .....	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	3,541,856.		
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$		
	<b>h Total.</b> Add lines 1a-1f .....		3,541,856.		
<b>Program Service Revenue</b>		<b>Business Code</b>			
	<b>2 a</b> HOUSING FEES .....	900099	23,888,235.	23888235.	
	<b>b</b> HOUSE CORP PROGRAM FEES .....	900099	2,429,008.	2,429,008.	
	<b>c</b> RENTAL INCOME FROM AFFILIATES .....	531110	276,810.	276,810.	
	<b>d</b> .....				
	<b>e</b> .....				
	<b>f</b> All other program service revenue .....				
	<b>g Total.</b> Add lines 2a-2f .....		26,594,053.		
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		318,620.		318,620.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....				
	<b>5</b> Royalties .....				
		(i) Real	(ii) Personal		
	<b>6 a</b> Gross rents .....	6a	53,457.		
	<b>b</b> Less: rental expenses .....	6b	27,141.		
	<b>c</b> Rental income or (loss) .....	6c	26,316.		
	<b>d</b> Net rental income or (loss) .....			26,316.	26,316.
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	7a	(i) Securities	(ii) Other	
	<b>b</b> Less: cost or other basis and sales expenses .....	7b		88,107.	
	<b>c</b> Gain or (loss) .....	7c		-88,107.	
	<b>d</b> Net gain or (loss) .....				-88,107.
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	8a			
	<b>b</b> Less: direct expenses .....	8b			
	<b>c</b> Net income or (loss) from fundraising events .....				
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	9a			
	<b>b</b> Less: direct expenses .....	9b			
	<b>c</b> Net income or (loss) from gaming activities .....				
	<b>10 a</b> Gross sales of inventory, less returns and allowances .....	10a			
	<b>b</b> Less: cost of goods sold .....	10b			
	<b>c</b> Net income or (loss) from sales of inventory .....				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>			
	<b>11 a</b> OTHER INCOME .....	900099	120,507.	120,507.	
	<b>b</b> GAIN ON CASUALTY LOSS .....	900099	32,860.	32,860.	
	<b>c</b> CHAPTER SURPLUS .....	900099	1,000.	1,000.	
	<b>d</b> All other revenue .....				
	<b>e Total.</b> Add lines 11a-11d .....		154,367.		
	<b>12 Total revenue.</b> See instructions .....		30,547,105.	26748420.	344,936.
					-88,107.

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902 Page 10

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....	5 , 013 .			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	139 , 351 .			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	2 , 746 , 145 .			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	34 , 967 .			
9 Other employee benefits .....	137 , 944 .			
10 Payroll taxes .....				
11 Fees for services (nonemployees):				
a Management .....	57 , 952 .			
b Legal .....	62 , 456 .			
c Accounting .....				
d Lobbying .....	128 , 926 .			
e Professional fundraising services. See Part IV, line 17 .....	9 , 976 .			
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	41 , 671 .			
12 Advertising and promotion .....				
13 Office expenses .....	502 , 067 .			
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	7 , 597 , 731 .			
17 Travel .....	204 , 764 .			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....				
19 Conferences, conventions, and meetings .....	1 , 730 .			
20 Interest .....	2 , 541 , 665 .			
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	4 , 087 , 616 .			
23 Insurance .....	616 , 847 .			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>MEAL SERVICE EXPENSE</b> .....	7 , 571 , 224 .			
b <b>BAD DEBT EXPENSE</b> .....	872 , 659 .			
c <b>CREDIT CARD FEES</b> .....	615 , 418 .			
d <b>MISCELLANEOUS EXPENSE</b> .....	142 , 469 .			
e All other expenses .....	116 , 025 .			
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>28 , 234 , 616 .</b>			
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902 Page 11

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing .....	2,413,252.	1	1,329,308.
	2 Savings and temporary cash investments .....	5,233,642.	2	8,079,408.
	3 Pledges and grants receivable, net .....	664,705.	3	3,008,876.
	4 Accounts receivable, net .....	1,899,866.	4	273,596.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....	13,617.	8	0.
	9 Prepaid expenses and deferred charges .....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 129,785,320.		
	b Less: accumulated depreciation .....	10b 57,275,284.	10c 74,965,257.	10c 72,510,036.
	11 Investments - publicly traded securities .....	1,310,127.	11	1,984,643.
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....	4,415,234.	15	3,334,887.
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	<b>90,915,700.</b>	<b>16</b>	<b>90,520,754.</b>
Liabilities	17 Accounts payable and accrued expenses .....	543,813.	17	915,280.
	18 Grants payable .....		18	
	19 Deferred revenue .....	247,152.	19	352,728.
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....	54,042,026.	23	51,981,196.
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	3,018,140.	25	2,708,391.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	<b>57,851,131.</b>	<b>26</b>	<b>55,957,595.</b>
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions .....	32,399,864.	27	31,554,283.
	28 Net assets with donor restrictions .....	664,705.	28	3,008,876.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds .....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund .....		30	
	31 Retained earnings, endowment, accumulated income, or other funds .....		31	
	32 Total net assets or fund balances .....	33,064,569.	32	34,563,159.
	<b>33 Total liabilities and net assets/fund balances</b> .....	<b>90,915,700.</b>	<b>33</b>	<b>90,520,754.</b>

Form 990 (2024)

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 990 (2024)

26-1430902 Page 12

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI  X

1 Total revenue (must equal Part VIII, column (A), line 12) .....	1 30,547,105.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2 28,234,616.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3 2,312,489.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) .....	4 33,064,569.
5 Net unrealized gains (losses) on investments .....	5 8,052.
6 Donated services and use of facilities .....	6
7 Investment expenses .....	7
8 Prior period adjustments .....	8
9 Other changes in net assets or fund balances (explain on Schedule O) .....	9 -821,951.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) .....	10 34,563,159.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII  X

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other .....	2a	X
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2c	X
2b Were the organization's financial statements audited by an independent accountant? .....		
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	3a	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....		
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....		
	3b	X

Form 990 (2024)

**Schedule B  
(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Employer identification number

**26-1430902**

Organization type (check one):

**Filers of:**Form 990 or 990-EZ  501(c)( 7 ) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organizationForm 990-PF  501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule** For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

Employer identification number

26-1430902

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

Employer identification number

26-1430902

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 6,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

Employer identification number

26-1430902

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14		\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17		\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

Employer identification number

26-1430902

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

Employer identification number

26-1430902

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26		\$ 3,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27		\$ 17,641.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

---

Name of organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

**Employer identification number**

26-1430902

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____

Name of organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

Employer identification number

26-1430902

**Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE D**

(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.Open to Public  
InspectionName of the organization **KAPPA ALPHA THETA FRATERNITY HOUSING CORPORATION** Employer identification number **26-1430902****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.		<b>Held at the End of the Tax Year</b>
a Total number of conservation easements .....	2a	
b Total acreage restricted by conservation easements .....	2b	
c Number of conservation easements on a certified historic structure included on line 2a .....	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....		
4 Number of states where property subject to conservation easement is located .....		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....		
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....		
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
(ii) Assets included in Form 990, Part X .....	\$ .....
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 .....	\$ .....
b Assets included in Form 990, Part X .....	\$ .....

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

LHA 432051 01-02-25

Schedule D (Form 990) (Rev. 12-2024)

## KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule D (Form 990) (Rev. 12-2024) CORPORATION

26-1430902 Page 2

**Part III** Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a  Public exhibition  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange program  
 e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV** Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance .....

d Additions during the year .....

e Distributions during the year .....

f Ending balance .....

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V** Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....					
b Contributions .....					
c Net investment earnings, gains, and losses .....					
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....					
f Administrative expenses .....					
g End of year balance .....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment \_\_\_\_\_ %  
 b Permanent endowment \_\_\_\_\_ %  
 c Term endowment \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? .....

(ii) Related organizations? .....

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? .....

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Yes	No
3a(i)	
3a(ii)	
3b	

**Part VI** Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....		4,258,161.		4,258,161.
b Buildings .....		104,351,473.	38,671,546.	65,679,927.
c Leasehold improvements .....				
d Equipment .....		3,606,661.	2,893,321.	713,340.
e Other .....		17,569,025.	15,710,417.	1,858,608.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))  72,510,036.

Schedule D (Form 990) (Rev. 12-2024)

## KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule D (Form 990) (Rev. 12-2024) CORPORATION

26-1430902 Page 3

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))</b>		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))</b>		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))</b>	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO RELATED ORGANIZATIONS	155,959.
(3) DEPOSITS	1,260,552.
(4) RIGHT OF USE - LIABILITY	1,291,880.
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))</b>	2,708,391.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) (Rev. 12-2024)

## KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule D (Form 990) (Rev. 12-2024) CORPORATION

26-1430902 Page 4

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements .....	1	29,730,713.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments .....	2a	8,052.
b Donated services and use of facilities .....	2b	
c Recoveries of prior year grants .....	2c	
d Other (Describe in Part XIII.) .....	2d	-794,810.
e Add lines 2a through 2d .....	2e	-786,758.
3 Subtract line 2e from line 1 .....	3	30,517,471.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b Other (Describe in Part XIII.) .....	4b	29,634.
c Add lines 4a and 4b .....	4c	29,634.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) .....	5	30,547,105.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements .....	1	28,232,123.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities .....	2a	
b Prior year adjustments .....	2b	
c Other losses .....	2c	
d Other (Describe in Part XIII.) .....	2d	27,141.
e Add lines 2a through 2d .....	2e	27,141.
3 Subtract line 2e from line 1 .....	3	28,204,982.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b .....	4a	
b Other (Describe in Part XIII.) .....	4b	29,634.
c Add lines 4a and 4b .....	4c	29,634.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) .....	5	28,234,616.

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

**THE HOUSING CORPORATION HAS EVALUATED TAX POSITIONS TAKEN IN THE TAX RETURNS FILED AND HAS DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS AS DEFINED BY GENERALLY ACCEPTED ACCOUNTING STANDARDS.**

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

CHANGE IN FAIR VALUE OF INTEREST RATE DERIVATIVE	-1,049,132.
NET ASSET CONTRIBUTION FROM DISSOLVED FACILITY CORPORATIONS	227,181.
NON-MEMBER RENTAL EXPENSES INCLUDED IN NET RENTAL	
ACTIVITIES ON 990	27,141.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-794,810.

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

OTHER RECONCILING ITEMS	29,634.
-------------------------	---------

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

NON-MEMBER RENTAL EXPENSES INCLUDED	27,141.
-------------------------------------	---------

**PART XII, LINE 4B - OTHER ADJUSTMENTS:**

OTHER RECONCILING ITEMS	29,634.
-------------------------	---------

## KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule D (Form 990) (Rev. 12-2024) **CORPORATION**

26-1430902 Page 5

**Part XIII** **Supplemental Information** *(continued)*

## **SCHEDULE G (Form 990)**

(Rev. December 2024)

## **Supplemental Information Regarding Fundraising or Gaming Activities**

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

OMB No. 1545-0047

## Open to Public Inspection

Name of the organization **KAPPA ALPHA THETA FRATERNITY HOUSING CORPORATION** Employer identification number **26-1430902**

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e  Solicitation of nongovernment grants
- f  Solicitation of government grants
- g  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

## KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule G (Form 990) (Rev. 12-2024) CORPORATION

26-1430902 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
1	Gross receipts .....				
2	Less: Contributions .....				
3	Gross income (line 1 minus line 2) .....				
4	Cash prizes .....				
5	Noncash prizes .....				
6	Rent/facility costs .....				
7	Food and beverages .....				
8	Entertainment .....				
9	Other direct expenses .....				
10	Direct expense summary. Add lines 4 through 9 in column (d) .....				
11	Net income summary. Subtract line 10 from line 3, column (d) .....				

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
1	Gross revenue .....				
2	Cash prizes .....				
3	Noncash prizes .....				
4	Rent/facility costs .....				
5	Other direct expenses .....				
6	Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) .....				
8	Net gaming income summary. Subtract line 7 from line 1, column (d) .....				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? \_\_\_\_\_  Yes  No

b If "No," explain: \_\_\_\_\_

\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? \_\_\_\_\_  Yes  No

b If "Yes," explain: \_\_\_\_\_

\_\_\_\_\_



**Part IV** **Supplemental Information** *(continued)*

**SCHEDULE I**  
**(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION** Employer identification number **26-1430902**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a) Name and address of organization or government</b>	<b>(b) EIN</b>	<b>(c) IRC section (if applicable)</b>	<b>(d) Amount of cash grant</b>	<b>(e) Amount of noncash assistance</b>	<b>(f) Method of valuation (book, FMV, appraisal, other)</b>	<b>(g) Description of noncash assistance</b>	<b>(h) Purpose of grant or assistance</b>

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table \_\_\_\_\_

3 Enter total number of other organizations listed in the line 1 table \_\_\_\_\_

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (Rev. 12-2024)

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

Schedule I (Form 990) (Rev. 12-2024) **CORPORATIONS**

26-1430902

Page 2

### Part III

**Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Number of recipients	<b>(c)</b> Amount of cash grant	<b>(d)</b> Amount of non-cash assistance	<b>(e)</b> Method of valuation (book, FMV, appraisal, other)	<b>(f)</b> Description of noncash assistance

## Part IV

**Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**SCHEDULE J**  
**(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**Name of the organization **KAPPA ALPHA THETA FRATERNITY HOUSING CORPORATION** Employer identification number **26-1430902****Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	<input checked="" type="checkbox"/>
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	<input checked="" type="checkbox"/>
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	<input checked="" type="checkbox"/>

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

<b>a</b> The organization? .....	<b>5a</b>	
<b>b</b> Any related organization? .....	<b>5b</b>	

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

<b>a</b> The organization? .....	<b>6a</b>	
<b>b</b> Any related organization? .....	<b>6b</b>	

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

# KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule J (Form 990) (Rev. 12-2024) CORPORATION

26-1430902

Page 2

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule J (Form 990) (Rev. 12-2024) CORPORATION

26-1430902

Page 3

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**PART I, LINE 3:**

THE ORGANIZATION'S EXECUTIVE DIRECTOR IS COMPENSATED THROUGH KAPPA ALPHA THETA FRATERNITY. THE ORGANIZATION ALSO USED THE SERVICES OF KAPPA ALPHA THETA FRATERNITY'S CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER (A RELATED ORGANIZATION, SEE SCHEDULE R). THE FRATERNITY ESTABLISHES THE COMPENSATION OF THE CHIEF EXECUTIVE OFFICER USING A COMPENSATION COMMITTEE, REVIEW OF FORM 990 OF OTHER ORGANIZATIONS, WRITTEN EMPLOYMENT CONTRACT, COMPENSATION SURVEY/STUDY, AND APPROVAL BY THE COMPENSATION COMMITTEE.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.Open to Public  
Inspection

Name of the organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATIONEmployer identification number  
26-1430902**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**COLLEGE CHAPTERS OF KAPPA ALPHA THETA FRATERNITY, INC. FOR THE BENEFIT  
OF THE FRATERNITY'S MEMBERS.**FORM 990, PART V, LINE 2A:**THE ORGANIZATION REIMBURSES KAPPA ALPHA THETA FRATERNITY FOR THE USE OF  
THEIR EMPLOYEES. THE REIMBURSEMENT OF SHARED EMPLOYEES HAS BEEN  
PROPERLY REPORTED ON SCHEDULE R, PART V, LINE 1**FORM 990, PART VI, SECTION A, LINE 6:**THE RELATED FRATERNITY HAS CONVENTION DELEGATES THAT CAN ELECT MEMBERS OF  
THE FRATERNITY'S GOVERNING BODY. THE FRATERNITY'S CHIEF EXECUTIVE OFFICER  
IS AUTOMATICALLY ON THE BOARD OF DIRECTORS OF THE ORGANIZATION BY VIRTUE OF  
THEIR POSITION ON THE FRATERNITY'S GOVERNING BODY. ONE COUNCIL MEMBER IS  
SELECTED BY ALL OF THE COUNCIL AND TWO MEMBERS ARE APPOINTED BY THE  
ORGANIZATION'S BOARD OF DIRECTORS.**FORM 990, PART VI, SECTION A, LINE 7A:**THE RELATED FRATERNITY HAS CONVENTION DELEGATES THAT CAN ELECT MEMBERS OF  
THE FRATERNITY'S GOVERNING BODY. THE FRATERNITY'S CHIEF EXECUTIVE OFFICER  
IS AUTOMATICALLY ON THE BOARD OF DIRECTORS OF THE ORGANIZATION BY VIRTUE OF  
THEIR POSITION ON THE FRATERNITY'S GOVERNING BODY. ONE COUNCIL MEMBER IS  
SELECTED BY ALL OF THE COUNCIL AND TWO MEMBERS ARE APPOINTED BY THE  
ORGANIZATION'S BOARD OF DIRECTORS.**FORM 990, PART VI, SECTION B, LINE 11B:**THE FORM 990 IS REVIEWED BY THE ORGANIZATION'S OFFICERS PRIOR TO BEING  
FILED.**FORM 990, PART VI, SECTION B, LINE 12C:**THE ORGANIZATION REVIEWS THE POLICY AND ANY CONFLICTS OF INTEREST ON AN  
ANNUAL BASIS.**FORM 990, PART VI, SECTION C, LINE 18:**THE ORGANIZATION MAKES ITS ANNUAL FORM(S) 990 AND 990-T (IF APPLICABLE) AND  
ITS FORM 1024 AVAILABLE TO THE PUBLIC UPON REQUEST.**FORM 990, PART VI, SECTION C, LINE 19:**THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF  
INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.**FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:**

NET ASSET CONTRIBUTION FROM DISSOLVED FACILITY CORPORATIONS	227,181.
CHANGE IN FAIR VALUE OF INTEREST RATE DERIVATIVE	-1,049,132.
TOTAL TO FORM 990, PART XI, LINE 9	-821,951.

**FORM 990, PART XII, LINE 2C:**THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR OVERSEEING THE AUDIT  
OF ITS FINANCIAL STATEMENTS AS WELL AS SELECTING AN INDEPENDENT  
ACCOUNTANT.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

**Employer identification number**  
**26-1430902**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

**Part II** **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
KAPPA ALPHA THETA FRATERNITY INC -							
36-1305568, 8740 FOUNDERS RD, INDIANAPOLIS, IN 46268	NATIONAL FRATERNITY ORGANIZATION	INDIANA	501(C)(7)				
ETA LAMBDA FACILITIES CORPORATION OF KAPPA ALPHA THETA - 51-0513776, 8740 FOUNDERS RD, INDIANAPOLIS, IN 46268	HOUSE FACILITY CORPORATION	CALIFORNIA	501(C)(7)		KAPPA ALPHA THETA FRATERNITY HOUSING		X
ZETA IOTA HOUSE CORPORATION OF KAPPA ALPHA THETA FRATERNITY INC - 47-5178072, 8740 FOUNDERS RD, INDIANAPOLIS, IN 46268	HOUSE FACILITY CORPORATION	VIRGINIA	501(C)(7)		KAPPA ALPHA THETA FRATERNITY HOUSING		X
KAPPA ALPHA THETA PHI HOUSE CORPORATION - 94-6078694, 8740 FOUNDERS RD, INDIANAPOLIS, IN 46268	HOUSE FACILITY CORPORATION	CALIFORNIA	501(C)(7)		KAPPA ALPHA THETA FRATERNITY HOUSING		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) (Rev. 1-2025)

SEE PART VII FOR CONTINUATIONS

# KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule R (Form 990) (Rev. 1-2025) **CORPORATION**

26-1430902 Page 2

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

## KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule R (Form 990) (Rev. 1-2025) CORPORATION

26-1430902 Page 3

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	<b>(a)</b> Name of related organization	<b>(b)</b> Transaction type (a-s)	<b>(c)</b> Amount involved	<b>(d)</b> Method of determining amount involved
<b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				

# KAPPA ALPHA THETA FRATERNITY HOUSING

**Schedule R (Form 990) (Rev. 1-2025) CORPORATIONS**

26-1430902 Page 4

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Schedule R (Form 990) (Rev. 1-2025)

KAPPA ALPHA THETA FRATERNITY HOUSING

Schedule R (Form 990) (Rev. 1-2025) CORPORATION

26-1430902 Page 5

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

KAPPA ALPHA THETA LAMBDA FACILITIES CORPORATION

DIRECT CONTROLLING ENTITY: KAPPA ALPHA THETA FRATERNITY HOUSING

CORPORATION

NAME OF RELATED ORGANIZATION:

ZETA IOTA HOUSE CORPORATION OF KAPPA ALPHA THETA FRATERNITY

INC

DIRECT CONTROLLING ENTITY: KAPPA ALPHA THETA FRATERNITY HOUSING

CORPORATION

NAME OF RELATED ORGANIZATION:

KAPPA ALPHA THETA PHI HOUSE CORPORATION

DIRECT CONTROLLING ENTITY: KAPPA ALPHA THETA FRATERNITY HOUSING

CORPORATION

Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))For calendar year 2024 or other tax year beginning JUL 1, 2024, and ending JUN 30, 2025**2024**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 an 501(c)(3).Open to Public Inspection for  
501(c)(3) Organizations OnlyDepartment of the Treasury  
Internal Revenue ServiceA  Check box if  
address changed.

B Exempt under section

501(c)(7)  
 408(e)  220(e)  
 408A  530(a)  
 529(a)  529A

Print  
or  
TypeName of organization (  Check box if name changed and see instructions.)  
**KAPPA ALPHA THETA FRATERNITY HOUSING****CORPORATION**

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

**8740 FOUNDERS ROAD**

City or town, state or province, country, and ZIP or foreign postal code

**INDIANAPOLIS, IN 46268**

D Employer identification number

**26-1430902**E Group exemption number  
(see instructions)F  Check box if  
an amended return.G Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust  State college/university  
 6417(d)(1)(A) Applicable entityH Check if filing only to claim  Credit from Form 8941  Refund shown on Form 2439  Elective payment amount from Form 3800I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation J Enter the number of attached Schedules A (Form 990-T) **2**K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporationL The books are in care of **JEFFREY RISER** Telephone number **317-876-1870****Part I Total Unrelated Business Taxable Income**

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	1	<b>334,960.</b>
2	Reserved .....	2	
3	Add lines 1 and 2 .....	3	<b>334,960.</b>
4	Charitable contributions (see instructions for limitation rules) .....	4	<b>0.</b>
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	5	<b>334,960.</b>
6	Deduction for net operating loss. See instructions .....	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	7	<b>334,960.</b>
8	Specific deduction (generally \$1,000, but see instructions for exceptions) .....	8	<b>1,000.</b>
9	<b>Trusts.</b> Section 199A deduction. See instructions .....	9	
10	<b>Total deductions.</b> Add lines 8 and 9 .....	10	<b>1,000.</b>
11	<b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	11	<b>333,960.</b>

**Part II Tax Computation**

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) .....	1	<b>70,132.</b>
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	2	
3	Proxy tax. See instructions .....	3	
4a	Amount from Form 4255, Part I, line 3, column (q) .....	4a	
b	Other tax amounts. See instructions .....	4b	
5	Alternative minimum tax .....	5	
6	<b>Tax on noncompliant facility income.</b> See instructions .....	6	
7	<b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	7	<b>70,132.</b>

**Part III Tax and Payments**

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	1a	
1b		1b	
1c		1c	
1d		1d	
1e		1e	
2	Subtract line 1e from Part II, line 7 .....	2	<b>70,132.</b>
3a	Amount from Form 4255, Part I, line 3, column (r) (see instructions) .....	3a	
3b		3b	
3c		3c	
3d		3d	
3e		3e	
3f		3f	
4	<b>Total tax.</b> Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	4	<b>70,132.</b>

**Part III Tax and Payments (continued)**

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	5	0.
6 a	Payments: Preceding year's overpayment credited to the current year .....	6a	18,083.
b	Current year's estimated tax payments. Check if section 643(g) election applies .....	6b	77,032.
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	<b>Total payments.</b> Add lines 6a through 6j .....	7	95,115.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached .....	8	
9	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	9	
10	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	10	24,983.
11	Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax</b> <b>24,983.</b> <b>Refunded</b> <b>0.</b>	11	

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

1	At any time during the 2024 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
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....	X	
3	If "Yes," see instructions for other forms the organization may have to file.		
4	Enter the amount of tax-exempt interest received or accrued during the tax year .....	\$	
5	Enter available pre-2018 NOL carryovers here \$ .....	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.	
6 a	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	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use .....		
b	Reserved for future use .....		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	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.		
	<b>CHIEF EXECUTIVE OFFICER</b>		
	Signature of officer	Date	Title
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>CHRISTINE KEITH, CPA</b>	Preparer's signature	Date
			Check <input type="checkbox"/> if self-employed
			PTIN <b>P00963290</b>
	Firm's name <b>CHERRY BEKAERT ADVISORY LLC</b>		Firm's EIN <b>88-2730877</b>
	9229 DELEGATES ROW STE 250		
	Firm's address <b>INDIANAPOLIS, IN 46240</b>		Phone no. <b>317-347-5200</b>

Form 990-T (2024)

Unrelated Business Taxable Income  
From an Unrelated Trade or Business

2024

Department of the Treasury  
Internal Revenue ServiceGo 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 <b>KAPPA ALPHA THETA FRATERNITY HOUSING CORPORATION</b>	B Employer identification number <b>26-1430902</b>
C Unrelated business activity code (see instructions) <b>900001</b>	D Sequence: <b>1</b> of <b>2</b>

E Describe the unrelated trade or business **INVESTMENT INCOME**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances	c Balance		
2	Cost of goods sold (Part III, line 8)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions			
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions			
c	Capital loss deduction for trusts			
5	Income (loss) from a partnership or an S corporation (attach statement)			
6	Rent income (Part IV)			
7	Unrelated debt-financed income (Part V)			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			
10	Exploited exempt activity income (Part VIII)			
11	Advertising income (Part IX)			
12	Other income (see instructions; attach statement)			
13	<b>Total.</b> Combine lines 3 through 12	<b>318,620.</b>	<b>9,976.</b>	<b>308,644.</b>

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

1	Compensation of officers, directors, and trustees (Part X)		1	
2	Salaries and wages		2	
3	Repairs and maintenance		3	
4	Bad debts		4	
5	Interest (attach statement). See instructions		5	
6	Taxes and licenses		6	
7	Depreciation (attach Form 4562). See instructions	7		
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b
9	Depletion		9	
10	Contributions to deferred compensation plans		10	
11	Employee benefit programs		11	
12	Excess exempt expenses (Part VIII)		12	
13	Excess readership costs (Part IX)		13	
14	Other deductions (attach statement)		14	
15	<b>Total deductions.</b> Add lines 1 through 14		15	0.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	308,644.
17	Deduction for net operating loss. See instructions		17	0.
18	<b>Unrelated business taxable income.</b> Subtract line 17 from line 16		18	308,644.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

**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	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> 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  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....	0 .			
Deductions directly connected with the income				
4 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  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) .....				
b Other deductions (attach statement) .....				
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, and Rents From Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				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).
				0.	0.
<b>Totals</b>					

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions) **STATEMENT 1**

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) INTEREST INCOME	318,620.	9,976.	0.	9,976.
(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).
	318,620.			9,976.
<b>Totals</b>				

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

1 Description of exploited activity: _____	2
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	3
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	4
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	5
5 Gross income from activity that is not unrelated business income .....	6
6 Expenses attributable to income entered on line 5 .....	7
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 .....	



---

FORM 990-T (A) PART VII - DEDUCTIONS DIRECTLY CONNECTED STATEMENT 1

---

DESCRIPTION OF DEDUCTIONS	ACTIVITY NUMBER	AMOUNT	TOTAL
INVESTMENT FEES		9,976.	
	- SUBTOTAL -	1	9,976.
TOTAL OF FORM 990-T, SCHEDULE A, COLUMN 3			9,976.

---

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

**2024**

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

<b>A</b> Name of the organization	KAPPA ALPHA THETA FRATERNITY HOUSING CORPORATION	<b>B</b> Employer identification number	26-1430902
<b>C</b> Unrelated business activity code (see instructions)	531110	<b>D</b> Sequence:	2 of 2

**E** Describe the unrelated trade or business **RENTAL INCOME**

<b>Part I</b> <b>Unrelated Trade or Business Income</b>		<b>(A) Income</b>	<b>(B) Expenses</b>	<b>(C) Net</b>
<b>1a</b>	Gross receipts or sales			
<b>b</b>	Less returns and allowances	<b>c</b> Balance		
<b>2</b>	Cost of goods sold (Part III, line 8)			
<b>3</b>	Gross profit. Subtract line 2 from line 1c			
<b>4a</b>	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions			
<b>b</b>	Net gain (loss) (Form 4797) (attach Form 4797). See instructions			
<b>c</b>	Capital loss deduction for trusts			
<b>5</b>	Income (loss) from a partnership or an S corporation (attach statement)			
<b>6</b>	Rent income (Part IV)			
<b>7</b>	Unrelated debt-financed income (Part V)			
<b>8</b>	Interest, annuities, royalties, and rents from a controlled organization (Part VI)			
<b>9</b>	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			
<b>10</b>	Exploited exempt activity income (Part VIII)			
<b>11</b>	Advertising income (Part IX)			
<b>12</b>	Other income (see instructions; attach statement)			
<b>13</b> <b>Total.</b>	Combine lines 3 through 12	<b>53,457.</b>		<b>53,457.</b>

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

<b>1</b>	Compensation of officers, directors, and trustees (Part X)		<b>1</b>	
<b>2</b>	Salaries and wages		<b>2</b>	
<b>3</b>	Repairs and maintenance		<b>3</b>	<b>926.</b>
<b>4</b>	Bad debts		<b>4</b>	
<b>5</b>	Interest (attach statement). See instructions		<b>5</b>	
<b>6</b>	Taxes and licenses		<b>6</b>	
<b>7</b>	Depreciation (attach Form 4562). See instructions		<b>7</b>	<b>14,387.</b>
<b>8</b>	Less depreciation claimed in Part III and elsewhere on return		<b>8a</b>	
<b>9</b>	Depletion		<b>8b</b>	<b>14,387.</b>
<b>10</b>	Contributions to deferred compensation plans		<b>9</b>	
<b>11</b>	Employee benefit programs		<b>10</b>	
<b>12</b>	Excess exempt expenses (Part VIII)		<b>11</b>	
<b>13</b>	Excess readership costs (Part IX)		<b>12</b>	
<b>14</b>	Other deductions (attach statement)		<b>13</b>	
<b>15</b> <b>Total deductions.</b>	Add lines 1 through 14	<b>SEE STATEMENT 2</b>	<b>14</b>	<b>11,828.</b>
<b>16</b>	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		<b>15</b>	<b>27,141.</b>
<b>17</b>	Deduction for net operating loss. See instructions		<b>16</b>	<b>26,316.</b>
<b>18</b> <b>Unrelated business taxable income.</b>	Subtract line 17 from line 16		<b>17</b>	<b>0.</b>
			<b>18</b>	<b>26,316.</b>

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

**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	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> 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  N/A - 501(C)(7) 8740 FOUNDERS ROAD, INDIANAPOLIS, IN 46268

B C D 

2 Rent received or accrued

a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....

b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....

c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....

A	B	C	D
0.			
53,457.			
53,457.			

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 53,457.

Deductions directly connected with the income

4 in lines 2a and 2b (attach statement) .....

0.			
----	--	--	--

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 B C D 

2 Gross income from or allocable to debt-financed property .....

3 Deductions directly connected with or allocable to debt-financed property

a Straight line depreciation (attach statement) .....

b Other deductions (attach statement) .....

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, and Rents From Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
				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>				<b>0.</b>	<b>0.</b>

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add 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>		<b>0.</b>		<b>0.</b>

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

1 Description of exploited activity: _____	2
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	3
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	4
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	5
5 Gross income from activity that is not unrelated business income .....	6
6 Expenses attributable to income entered on line 5 .....	7
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 .....	

**Part IX Advertising Income**

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

A  \_\_\_\_\_  
 B  \_\_\_\_\_  
 C  \_\_\_\_\_  
 D  \_\_\_\_\_

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

A	B	C	D
---	---	---	---

2 Gross advertising income .....

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

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)		%	
<b>Total.</b>			0.

**Part XI Supplemental Information** (see instructions)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 2

## DESCRIPTION

## AMOUNT

INSURANCE	3,945.
TRAVEL	791.
PROFESSIONAL FEES	7,092.

TOTAL TO SCHEDULE A, PART II, LINE 14

11,828.

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION

RENTAL INCOME

26-1430902

**Part I** Election To Expense Certain Property Under Section 179 **Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) .....	1	1,220,000.
2 Total cost of section 179 property placed in service (see instructions) .....	2	
3 Threshold cost of section 179 property before reduction in limitation .....	3	3,050,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29 .....	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9	
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562 .....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12	
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 .....	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II** Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

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

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

## Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2024 .....	17	14,387.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

## Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

## Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

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

**Part IV** Summary (See instructions.)

21 Listed property. Enter amount from line 28 .....	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	14,387.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

**KAPPA ALPHA THETA FRATERNITY HOUSING  
CORPORATION**

Form 4562 (2024)

26-1430902 Page 2

**Part V**

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

⋮⋮	%							
⋮⋮	%							
⋮⋮	%							

⋮⋮	%				S/L -			
⋮⋮	%				S/L -			
⋮⋮	%				S/L -			

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

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

**Section B - Information on Use of Vehicles**

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

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

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

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

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year: .....	⋮⋮				
⋮⋮	⋮⋮				
⋮⋮	⋮⋮				
43 Amortization of costs that began before your 2024 tax year .....				<b>43</b>	
44 Total. Add amounts in column (f). See the instructions for where to report .....				<b>44</b>	