

AMENDED RETURN

1709

Form 990-T

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

OMB No 1545-0687

2016

For calendar year 2016 or other tax year beginning 10/01, 2016, and ending 09/30, 2017.

Information about Form 990-T and its instructions is available at www.irs.gov/form990t.

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

Form 990-T header section including: A Check box if address changed, B Exempt under section (501(c)(3)), C Book value of all assets at end of year (3381389870), D Employer identification number (36-2167910), E Unrelated business activity codes (525990, 531120), F Group exemption number, G Check organization type (501(c) corporation).

Form 990-T middle section including: H Describe the organization's primary unrelated business activity (ATTACHMENT 1), I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? (Yes X No), J The books are in care of (SHELAGH STUART-ANDREWS) Telephone number (847-294-2169).

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales (232,500), 2 Cost of goods sold (85,169), 3 Gross profit (147,331), 4a Capital gain net income (445,634), 5 Income (loss) from partnerships and S corporations (158,820), 6 Rent income (1,804,438), 7 Unrelated debt-financed income, 8 Interest, annuities, royalties, and rents from controlled organizations, 9 Investment income of a section 501(c)(7), (9), or (17) organization, 10 Exploited exempt activity income, 11 Advertising income, 12 Other income (31,250), 13 Total. Combine lines 3 through 12 (2,587,473).

Table with 4 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees (210,439), 15 Salaries and wages, 16 Repairs and maintenance (353), 17 Bad debts, 18 Interest (260,708), 19 Taxes and licenses (21,739), 20 Charitable contributions, 21 Depreciation, 22 Less depreciation claimed on Schedule A and elsewhere on return, 23 Depletion (2,000), 24 Contributions to deferred compensation plans, 25 Employee benefit programs, 26 Excess exempt expenses, 27 Excess readership costs, 28 Other deductions (ATTACHMENT 4) (194,359), 29 Total deductions. Add lines 14 through 28 (689,598), 30 Unrelated business taxable income before net operating loss deduction (1,097,724), 31 Net operating loss deduction (1,097,724), 32 Unrelated business taxable income before specific deduction, 33 Specific deduction, 34 Unrelated business taxable income (0).

For Paperwork Reduction Act Notice, see instructions.

6X2740 1.000 JSA 3260RV 649R

Form 990-T (2016)

No Statute Issue

FEB 18 2022

SCANNED FEB 28 2022

RECEIVED JAN 06 2022 TPR BRANCH OGDEN, UT

RECEIVED JAN 03 2022 OGDEN, UT

10 024

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and	
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order) (1) \$ <input type="text"/> (2) \$ <input type="text"/> (3) \$ <input type="text"/>	
<b>b</b> Enter organization's share of (1) Additional 5% tax (not more than \$11,750) . . . . . \$ <input type="text"/> (2) Additional 3% tax (not more than \$100,000) . . . . . \$ <input type="text"/>	
<b>c</b> Income tax on the amount on line 34. . . . . ▶	<b>35c</b>
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041). . . . . ▶	<b>36</b>
<b>37 Proxy tax.</b> See instructions . . . . . ▶	<b>37</b>
<b>38 Alternative minimum tax . . . . .</b>	<b>38</b>
<b>39 Tax on Non-Compliant Facility Income.</b> See instructions . . . . .	<b>39</b>
<b>40 Total.</b> Add lines 37, 38 and 39 to line 35c or 36, whichever applies . . . . .	<b>40</b>

**Part IV Tax and Payments**

<b>41 a</b> Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116). . . . .	<b>41a</b>		
<b>b</b> Other credits (see instructions). . . . .	<b>41b</b>		
<b>c</b> General business credit. Attach Form 3800 (see instructions) . . . . .	<b>41c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827). . . . .	<b>41d</b>		
<b>e</b> Total credits. Add lines 41a through 41d . . . . .	<b>41e</b>		
<b>42</b> Subtract line 41e from line 40. . . . .	<b>42</b>		
<b>43</b> Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) . . . . .	<b>43</b>		
<b>44</b> Total tax. Add lines 42 and 43. . . . .	<b>44</b>		0
<b>45 a</b> Payments. A 2015 overpayment credited to 2016 . . . . .	<b>45a</b>		
<b>b</b> 2016 estimated tax payments . . . . .	<b>45b</b>	350,000	
<b>c</b> Tax deposited with Form 8868. . . . .	<b>45c</b>	560,000	
<b>d</b> Foreign organizations. Tax paid or withheld at source (see instructions) . . . . .	<b>45d</b>		
<b>e</b> Backup withholding (see instructions) . . . . .	<b>45e</b>		
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941) . . . . .	<b>45f</b>		
<b>g</b> Other credits and payments <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Form 4136 <input checked="" type="checkbox"/> Other <u>ATCH 5</u> <u>-9,781</u> Total ▶	<b>45g</b>		-9,781
<b>46</b> Total payments. Add lines 45a through 45g . . . . .	<b>46</b>		900,219.
<b>47</b> Estimated tax penalty (see instructions) Check if Form 2220 is attached. . . . . ▶ <input type="checkbox"/>	<b>47</b>		
<b>48</b> Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed . . . . . ▶	<b>48</b>		
<b>49</b> Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid . . . . . ▶	<b>49</b>		900,219.
<b>50</b> Enter the amount of line 49 you want <b>Credited to 2017 estimated tax</b> ▶ 584,555. <b>Refunded</b> ▶	<b>50</b>		315,664.

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

<b>51</b> At any time during the 2016 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
		X
<b>52</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . . If YES, see instructions for other forms the organization may have to file		X
<b>53</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		

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>Sign Here</b>	Signature of officer <u>Shelley Stuart Andrews</u>		Date <u>12-14-21</u>	Title <u>Asst Treasurer</u>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Print/Type preparer's name MICHELLE L WEBER		Preparer's signature <u>Michelle L Weber</u>	Date 12/10/2021	
<b>Paid Preparer Use Only</b>	Firm's name ▶ GRANT THORNTON LLP				Firm's EIN ▶ 36-6055558
	Firm's address ▶ 100 E WISCONSIN AVE, SUITE 2100, MILWAUKEE, WI 53202				Phone no 414-289-8200

**AMENDED RETURN**

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ► N/A

<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%; text-align: center;">1</td><td style="width:75%;">Inventory at beginning of year</td><td style="width:5%; text-align: center;">1</td><td style="width:15%;"></td></tr> <tr><td style="text-align: center;">2</td><td>Purchases</td><td style="text-align: center;">2</td><td></td></tr> <tr><td style="text-align: center;">3</td><td>Cost of labor</td><td style="text-align: center;">3</td><td></td></tr> <tr><td style="text-align: center;">4a</td><td>Additional section 263A costs (attach schedule)</td><td style="text-align: center;">4a</td><td></td></tr> <tr><td style="text-align: center;">4b</td><td>Other costs (attach schedule)</td><td style="text-align: center;">4b</td><td></td></tr> <tr><td style="text-align: center;">5</td><td>Total. Add lines 1 through 4b</td><td style="text-align: center;">5</td><td></td></tr> </table>	1	Inventory at beginning of year	1		2	Purchases	2		3	Cost of labor	3		4a	Additional section 263A costs (attach schedule)	4a		4b	Other costs (attach schedule)	4b		5	Total. Add lines 1 through 4b	5		<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%; text-align: center;">6</td><td style="width:75%;">Inventory at end of year</td><td style="width:5%; text-align: center;">6</td><td style="width:15%;"></td></tr> <tr><td style="text-align: center;">7</td><td>Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.</td><td style="text-align: center;">7</td><td></td></tr> <tr><td style="text-align: center;">8</td><td>Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?</td><td style="text-align: center;">8</td><td style="text-align: center;">Yes No</td></tr> <tr><td></td><td></td><td></td><td style="text-align: center;">X</td></tr> </table>	6	Inventory at end of year	6		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.	7		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	8	Yes No				X
1	Inventory at beginning of year	1																																							
2	Purchases	2																																							
3	Cost of labor	3																																							
4a	Additional section 263A costs (attach schedule)	4a																																							
4b	Other costs (attach schedule)	4b																																							
5	Total. Add lines 1 through 4b	5																																							
6	Inventory at end of year	6																																							
7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2.	7																																							
8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	8	Yes No																																						
			X																																						

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

(see instructions)

1. Description of property

- (1) PARKING LOT RENTAL
- (2) FACILITY RENTAL
- (3) CAMP RENTAL
- (4) KROC RENTAL

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) <b>ATTACHMENT 6</b>
(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)	
(1)	86,380.	14,478
(2)	193,488.	21,441.
(3)	526,395.	52,103
(4)	998,175	712,129.
<b>Total</b>	<b>Total 1,804,438.</b>	
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A). . . . . ► 1,804,438.		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) ► 800,151

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

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

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

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

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B)

Totals

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)**

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

Totals

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

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

Totals

**Schedule J - Advertising Income (see instructions)**

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

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

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

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

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

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

**AMENDED RETURN**

**SCHEDULE D  
(Form 1120)**

**Capital Gains and Losses**

OMB No 1545-0123

**2016**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

Name: **THE SALVATION ARMY** Employer identification number: **36-2167910**

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	35,893			35,893
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) . . . . .			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss) Combine lines 1a through 6 in column h . . . . .			<b>7</b>	35,893

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions) However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	163,406			163,406.
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .			<b>11</b>	246,335.
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>13</b>	
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss) Combine lines 8a through 14 in column h . . . . .			<b>15</b>	409,741.

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>	35,893.
<b>17</b> Net capital gain Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>	409,741
<b>18</b> Add lines 16 and 17 Enter here and on Form 1120, page 1, line 8, or the proper line on other returns If the corporation has qualified timber gain, also complete Part IV . . . . .	<b>18</b>	445,634.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule D (Form 1120) 2016

**AMENDED RETURN**  
**Sales and Other Dispositions of Capital Assets**

Department of the Treasury  
 Internal Revenue Service

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

THE SALVATION ARMY

Social security number or taxpayer identification number

36-2167910

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr.)	(c) Date sold or disposed of (Mo, day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	SHORT TERM GAIN FROM S-CORP & LP	VAR	VAR	35,893				35,893
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►			35,893				35,893

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment

For Paperwork Reduction Act Notice, see your tax return instructions.

**AMENDED RETURN**

Form 8949 (2016)

Attachment Sequence No **12A**

Page **2**

Name(s) shown on return Name and SSN or taxpayer identification no. not required if shown on other side

**Social security number or taxpayer identification number**

THE SALVATION ARMY

36-2167910

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold or disposed (Mo, day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LONG TERM GAIN FROM S-CORP & LP	VAR	VAR	163,406				163,406
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)▶			163,406				163,406

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.



**AMENDED RETURN**  
**General Business Credit**

OMB No 1545-0895

**2016**  
 Attachment  
 Sequence No **22**

▶ Information about Form 3800 and its separate instructions is at [www.irs.gov/form3800](http://www.irs.gov/form3800).  
 ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return: **THE SALVATION ARMY** Identifying number: **36-2167910**

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
 (See instructions and complete Part(s) III before Parts I and II)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>	2,244
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked <b>2</b> . . . . .		
<b>3</b>	Enter the applicable passive activity credits allowed for 2016 (see instructions) . . . . .	<b>3</b>	
<b>4</b>	Carryforward of general business credit to 2016. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . .	<b>4</b>	6,709
<b>5</b>	Carryback of general business credit from 2017. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	8,953

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 . . . . . • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . . • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .	<b>7</b>	0
<b>8</b>	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 . . . . . • Corporations. Enter the amount from Form 4626, line 14 . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .	<b>8</b>	
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>	0
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>	
<b>b</b>	Certain allowable credits (see instructions) . . . . .	<b>10b</b>	
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>	0
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	<b>11</b>	0
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>	0
<b>13</b>	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 . . . . . • Corporations. Enter the amount from Form 4626, line 12 . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .	<b>14</b>	
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>	0
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0-	<b>16</b>	0
<b>17</b>	Enter the <b>smaller</b> of line 6 or line 16 . . . . . <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	<b>17</b>	0

**AMENDED RETURN**

**Part II Allowable Credit (Continued)**

**Note:** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (.75) (see instructions) . . . . .	<b>18</b>	0
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	0
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	0
<b>21</b>	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	0
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>	
<b>24</b>	Enter the applicable passive activity credit allowed for 2016 (see instructions) . . . . .	<b>24</b>	
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	0
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	0
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	0
<b>28</b>	Add lines 17 and 26 . . . . .	<b>28</b>	0
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	0
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	
<b>31</b>	Reserved . . . . .	<b>31</b>	
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked	<b>32</b>	
<b>33</b>	Enter the applicable passive activity credits allowed for 2016 (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Carryforward of business credit to 2016. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .	<b>34</b>	
<b>35</b>	Carryback of business credit from 2017. Enter the amount from line 5 of Part III with box D checked (see instructions) . . . . .	<b>35</b>	
<b>36</b>	Add lines 30, 33, 34, and 35 . . . . .	<b>36</b>	0
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	0
<b>38</b>	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>	0

**AMENDED RETURN**

Form 3800 (2016)

Page **3**

Name(s) shown on return

Identifying number

THE SALVATION ARMY

36-2167910

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below (see instructions).

- |  |  |
|--|--|
| <b>A</b> <input checked="" type="checkbox"/> General Business Credit From a Non-Passive Activity | <b>E</b> <input type="checkbox"/> Reserved                                     |
| <b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity                | <b>F</b> <input type="checkbox"/> Reserved                                     |
| <b>C</b> <input type="checkbox"/> General Business Credit Carryforwards                          | <b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards |
| <b>D</b> <input type="checkbox"/> General Business Credit Carrybacks                             | <b>H</b> <input type="checkbox"/> Reserved                                     |

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ▶

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity		
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b> Reserved	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765)	<b>1c</b> 39-1140320	2,244
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	
<b>g</b> Indian employment (Form 8845)	<b>1g</b>	
<b>h</b> Orphan drug (Form 8820)	<b>1h</b>	
<b>i</b> New markets (Form 8874)	<b>1i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	
<b>n</b> Distilled spirits (Form 8906)	<b>1n</b>	
<b>o</b> Nonconventional source fuel (carryforward only)	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>	
<b>q</b> Energy efficient appliance (carryforward only)	<b>1q</b>	
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	
<b>t</b> Reserved	<b>1t</b>	
<b>u</b> Mine rescue team training (Form 8923)	<b>1u</b>	
<b>v</b> Agricultural chemicals security (carryforward only)	<b>1v</b>	
<b>w</b> Employer differential wage payments (Form 8932)	<b>1w</b>	
<b>x</b> Carbon dioxide sequestration (Form 8933)	<b>1x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	
<b>z</b> Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	
<b>aa</b> New hire retention (carryforward only)	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>zz</b> Other. Enhanced oil recovery (Form 8830) and certain other credits	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	2,244
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II.	<b>3</b>	
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	
<b>b</b> Work opportunity (Form 5884)	<b>4b</b>	
<b>c</b> Biofuel producer (Form 6478)	<b>4c</b>	
<b>d</b> Low-income housing (Form 8586, Part II)	<b>4d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>	
<b>i</b> Increasing research activities (Form 6765).	<b>4i</b>	
<b>j</b> Reserved	<b>4j</b>	
<b>z</b> Other	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II.	<b>5</b>	0
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	<b>6</b>	2,244

**AMENDED RETURN**

Name(s) shown on return <b>THE SALVATION ARMY</b>	Identifying number <b>36-2167910</b>
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**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below (see instructions).

- |   |   |
|---|---|
| <p><b>A</b> <input type="checkbox"/> General Business Credit From a Non-Passive Activity</p> <p><b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity</p> <p><b>C</b> <input checked="" type="checkbox"/> General Business Credit Carryforwards</p> <p><b>D</b> <input type="checkbox"/> General Business Credit Carrybacks</p> | <p><b>E</b> <input type="checkbox"/> Reserved</p> <p><b>F</b> <input type="checkbox"/> Reserved</p> <p><b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards</p> <p><b>H</b> <input type="checkbox"/> Reserved</p> |
|---|---|

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ▶

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b> Reserved	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765) . . . . . SEE ATTACHED	<b>1c</b> 39-1140320	6,709
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	
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<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	
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<b>o</b> Nonconventional source fuel (carryforward only)	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>	
<b>q</b> Energy efficient appliance (carryforward only)	<b>1q</b>	
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<b>z</b> Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	
<b>aa</b> New hire retention (carryforward only)	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>zz</b> Other. Enhanced oil recovery (Form 8830) and certain other credits	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	6,709
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II.	<b>3</b>	
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<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	
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<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>	
<b>i</b> Increasing research activities (Form 6765).	<b>4i</b>	
<b>j</b> Reserved	<b>4j</b>	
<b>z</b> Other	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II.	<b>5</b>	0
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	<b>6</b>	6,709

**The Salvation Army**  
**EIN: 36-2167910**  
**Amended Form 990-T**  
**Tax Year Ended 09/30/2017**

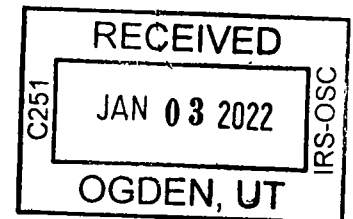
Reason for amended filing:

Pursuant to IRC Section 172(b)(1)(D)(i), The Salvation Army is carrying back a net operating loss generated in the tax year ending 09/30/2019 in light of the five-year carryback rules enacted by the CARES Act.

The impact of the amendment includes updates to lines (and their relevant schedules/attachments):

- 12 - Additional previously unreported CRM income added to amended filing
- 13
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35c
- 40
- 41c
- 41e
- 42
- 44
- 45a
- 45b
- 45g
- 46
- 49
- 50
- Form 3800
- Form 8903
- Net Operating Loss Carryback Schedule
- General Business Credit Carryforward Schedule

STATUTE UNIT  
RECEIVED  
JAN 06 2022  
TPR BRANCH  
OGDEN



Note: The amendment had no impact on the foreign informational reporting Forms 926 or 8865. As such, those foreign informational filings have not been reattached to the amended return, but are attached to the "as originally filed" version.

**AMENDED RETURN**

ATTACHMENT 1

ORGANIZATION'S PRIMARY UNRELATED BUSINESS ACTIVITY.

INVESTMENTS IN PARTNERSHIPS AND S CORPORATION; PARKING LOT, CAMP,  
KROC, AND FACILITY RENTALS; AND RETAIL SALES.

AMENDED RETURN

ATTACHMENT 2

FORM 990T - LINE 5 -INCOME (LOSS) FROM PARTNERSHIPS

INVESTMENT IN PASS-THROUGHS - SEE ATTACHED

158,820.

INCOME (LOSS) FROM PARTNERSHIPS

158,820.

AMENDED RETURN

36-2167910

The Salvation Army  
Line 5 - Income (Loss) from Partnerships

	Line 5 Ordinary Income	Line 4 Short Term Gain (Loss)	Line 4 Long Term Gain (Loss)	Line 4 Net Section 1231 Gain (Loss)	Line 23 Depletion	Line 20 Charitable Contribution	Line 10 Credits
1	5,386	-	-	37,904	-	159	-
2	(299,079)	-	-	210,243	-	-	-
3	(197,351)	-	-	-	538	129	-
4	1,445	(3,992)	11,804	-	-	1	-
5	(2,218)	39,881	151,689	-	-	-	-
6	(615,945)	-	-	-	-	-	-
7	(74,405)	4	-	-	-	-	-
8	91	-	-	-	25	-	-
9	1,376,361	-	-	106	-	21,228	2,244
10	(7,355)	-	-	-	-	-	-
11	(28,851)	-	-	(385)	774	1	-
12	(38,672)	-	(86)	(1,268)	663	25	-
13	39,556	-	-	(265)	-	184	-
14	(143)	-	(1)	-	-	12	-
	158,820	35,893	163,406	246,335	2,000	21,739	2,244



AMENDED RETURN

ATTACHMENT 3

PART I - LINE 12 - OTHER INCOME

CAUSE-RELATED MARKETING INCOME

31,250.

PART I - LINE 12 - OTHER INCOME

31,250.

AMENDED RETURN

ATTACHMENT 4

FORM 990T - PART II - LINE 28 - TOTAL OTHER DEDUCTIONS

CAMP EXPENSES TO EXTENT OF INCOME	106,859.
ACCOUNTING EXPENSES	87,500.

PART II - LINE 28 - OTHER DEDUCTIONS	<u>194,359.</u>
--------------------------------------	-----------------

AMENDED RETURN

ATTACHMENT 5

FORM 990T - LINE 44 - OTHER CREDITS AND PAYMENTS

ESTIMATED TAX PENALTY WITH ORIGINAL RETURN

-9,781.

TOTAL LINE 44 - OTHER CREDITS AND PAYMENTS

-----  
-9,781.

**AMENDED RETURN**

SCHEDULE C - RENT INCOME DEDUCTIONS

ATTACHMENT 6

PARKING LOT RENTAL

PARKING LOT RENTAL EXPENSES

14,478.

TOTAL

14,478.

AMENDED RETURN

SCHEDULE C - RENT INCOME DEDUCTIONS

ATTACHMENT 7

FACILITY RENTAL

FACILITY RENTAL EXPENSES

21,441.

TOTAL

21,441.

AMENDED RETURN

SCHEDULE C - RENT INCOME DEDUCTIONS

ATTACHMENT 8

CAMP RENTAL

CAMP RENTAL EXPENSES

52,103.

TOTAL

52,103.

AMENDED RETURN

SCHEDULE C - RENT INCOME DEDUCTIONS

ATTACHMENT 9

KROC RENTAL

---

KROC RENTAL EXPENSES

712,129.

TOTAL

712,129.