

Form **990-T**
 Department of the Treasury
 Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))
 For calendar year 2021 or other tax year beginning 10-01-2021 and ending 09-30-2022
 ▶ Go to www.irs.gov/Form990T for instructions and the latest information.
 ▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047
2021
 Open to Public
 Inspection for 501(c)(3)
 Organizations Only

- A** Check box if address changed.
- B** Exempt under section
 501(c3)
 408(e) 220(e)
 408A 530(a)
 529(a) 529A

Print or Type

Name of organization (Check box if name changed and see instructions.)
 The Salvation Army A Georgia Corporation

Number, street, and room or suite no. If a P.O. box, see instructions.
 1424 Northeast Expressway NE

City or town, state or province, and ZIP or foreign postal code
 Atlanta, GA 30329

C Book value of all assets at end of year ▶

D Employer identification number
 58-0660607

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
- H** Check if filing only to ▶ Claim credit from Form 8941 Claim a refund shown on Form 2439
- I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶
- J** Enter the number of attached Schedules A (Form 990-T) **4**
- K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ Yes No
 If "Yes," enter the name and identifying number of the parent corporation ▶
- L** The books are in care of ▶ PHILIP SWYERS JR Telephone number ▶ (404) 728-6700
 1424 NORTHEAST EXPRESSWAY NE
 Atlanta, GA 30329

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	1,870
2	Reserved	2	
3	Add lines 1 and 2	3	1,870
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	1,870
6	Deduction for net operating loss. See instructions 	6	1,870
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

Part II Tax Computation

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

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 1a
b Other credits (see instructions) 1b
c General business credit. Attach Form 3800 (see instructions) 1c
d Credit for prior year minimum tax (attach Form 8801 or 8827) 1d
e Total credits. Add lines 1a through 1d 1e
2 Subtract line 1e from Part II, line 7 2 0
3 Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866
Other (attach statement) 3
4 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under section 1294. Enter the tax amount here 4 0
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) 5
6a Payments: A 2020 overpayment credited to 2021 6a
b 2021 estimated tax payments. Check if section 643(g) election applies 6b
c Tax deposited with Form 8868 6c
d Foreign organizations: Tax paid or withheld at source (see instructions) 6d
e Backup withholding (see instructions) 6e
f Credit for small employer health insurance premiums (attach Form 8941) 6f
g Other credits, adjustments, and payments: Form 2439 Other Form 4136 Total 6g
7 Total payments. Add lines 6a through 6g 7
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached 8
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed 9 0
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid 10
11 Enter the amount of line 10 you want: Credited to 2022 estimated tax Refunded 11

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

1 At any time during the 2021 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? If "Yes," see instructions for other forms the organization may have to file. No No
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$
4 Enter available pre-2018 NOL carryovers here. \$ 8,563,406. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.
5 Post-2017 NOL carryovers. Enter available Business Activity Code and 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
450000 \$ 2,388,907
901101 \$ 3,363,232
530000 \$ 4,809,206
901102 \$ 0
6a Did the organization change its method of accounting? (see instructions) No
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V

Part V Supplemental Information

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

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.

Sign Here

Philip Swyers Jr

2023-08-07

Assistant Treasurer

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name SANDRA L FEINSMITH

Preparer's signature

Date 2023-08-07

Check if self-employed

PTIN P01064157

Firm's name BDO USA PA

Firm's EIN 13-5381590

Firm's address 421 Fayetteville Street Suite 300 Raleigh, NC 27601

Phone no. (919) 278-1936

TY 2021 Deductions Connected Rntl Incm Sch**Name:** The Salvation Army A Georgia Corporation**EIN:** 58-0660607**Deduction Directly Connected with Rental Income**

Property line number from Schedule A	Expense Descriptions	Expense Amounts	Property Total
Schedule A Part IV line 4	COMPENSATION	1,706,284	4,482,515
	REPAIRS & MAINTENANCE	1,182,146	
	Utilities	635,774	
	Supply Costs	532,742	
	Professional Fees	159,253	
	Office Expenses	65,238	
	Travel	69,805	
	Uniforms	16,748	
	Miscellaneous	114,525	

Total allowable depreciation**expense: 4,482,515**

TY 2021 IncomeLossPartnershipSCorpSch**Name:** The Salvation Army A Georgia Corporation**EIN:** 58-0660607**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
AETHER REAL ASSETS IV LP	-324,073	153,057	-477,130
AETHER REAL ASSETS V LP	736,382	1,250,903	-514,521
AMERICAN SECURITIES PARTNERS VIII LP	2,307	432,463	-430,156
GENESIS ENERGY LP (PTP)	-11,344	0	-11,344
KKR ASIAN FUND III LP	34,725	35,683	-958
KKR ASIAN FUND IV SCSP	10,703	194,548	-183,845
KKR ASIAN FUND IV JAPAN AIV LP	0	1,090	-1,090
KKR ASIAN FUND IV KOREA AIV LP	0	1,160	-1,160
KKR GLOBAL INFRASTRUCTURE INVESTORS III LP	87,010	51,443	35,567
KKR GLOBAL INFRASTRUCTURE INVESTORS IV (USD) SCSP	0	138,322	-138,322
KKR GLOBAL INFRASTRUCTURE INVESTORS III (KNOX)	0	5,130	-5,130
LONGPOINT REALTY FUND II LP	0	137,235	-137,235
OAKTREE REAL ESTATE OPPORTUNITIES FUND VII	84,365	19,886	64,479
OAKTREE POWER OPPORTUNITIES FUND VI LP	0	39,819	-39,819
OAKTREE POWER OPPORT FUND VI AIV (CAYMAN) LP	0	745	-745

Total share of gross income: 620,075

Total share of deductions: 2,461,484

Total gain or loss: -1,841,409

TY 2021 IncomeLossPartnershipSCorpSch**Name:** The Salvation Army A Georgia Corporation**EIN:** 58-0660607**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
CQG INC S CORP	4,371	2,493	1,878

Total share of gross income: 4,371

Total share of deductions: 2,493

Total gain or loss: 1,878

TY 2021 OtherDeductionSchedule

Name: The Salvation Army A Georgia Corporation

EIN: 58-0660607

Form 4562 amount:

Form 8873 amount:

Management fees (non-employees):

Legal fee amount:

Accounting amount:

Lobbying amount:

Investment management amount:

Advertising and promotion amount:

Insurance amount:

Occupancy amount:

Travel amount:

Information technology amount:

Office expenses amount:

Other type of deduction	Other type deduction amount
SUPPLY COSTS	25,693
UTILITIES	38,453

TY 2021 Pre2018NOLSchedule

Name: The Salvation Army A Georgia Corporation

EIN: 58-0660607

**Pre-2018 NOL carried forward
from prior year:** 8,563,406

**Pre-2018 NOL Included in NOL
deduction:** 1,870

Pre-2018 NOL Activities Included on Schedule A

Activity code	Post-2017 Carried Over to Subsequent Tax Years
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**Total Pre-2018 NOL Activities
Included on Schedule A:**

Total Pre-2018 NOLs Applied: 1,870

**Balance remaining after total Pre-
2018 applied:** 1,870

**Pre-2018 NOL Expiring Current
Year:** 0

**Pre-2018 Carried Over to
Subsequent Tax Years:** 8,561,536

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047
2021
**Open to Public Inspection for
501(c)(3) Organizations Only**

A Name of the organization
The Salvation Army A Georgia Corporation

B Employer identification number
58-0660607

C Unrelated business activity code (see instructions) ▶ 450000 **D** Sequence: 1 of 4

E Describe the unrelated trade or business ▶ RETAIL SALES

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales <u>494,892</u>			
b	Less returns and allowances			
c	Balance ▶	1c 494,892		
2	Cost of goods sold (Part III, line 8)	2 416,219		
3	Gross profit. Subtract line 2 from line 1c	3 78,673		78,673
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13 78,673	0	78,673

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	220,612
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement) (see instructions)	5	
6	Taxes and licenses	6	14,513
7	Depreciation (attach Form 4562) (see instructions)	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	34,152
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	64,146
15	Total deductions. Add lines 1 through 14	15	333,423
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-254,750
17	Deduction for net operating loss (see instructions)	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	-254,750

Part III Cost of Goods Sold Enter method of inventory valuation ► OTHER APPROVED METHOD

1	Inventory at beginning of year	1	
2	Purchases	2	416,219
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	416,219
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	416,219
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 checked="" 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)	► _____			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	► _____			

Part V Unrelated Debt-Financed Income (see instructions)

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

A _____

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)	► _____			
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)	► _____			
11 Total dividends-received deductions included in line 10	► _____			

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

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

Nonexempt Controlled Organizations

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

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

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

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

1 Description of exploited activity: _____	2	
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) ▶ _____

3 Direct Advertising costs by periodical . . .				
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a Add columns A through D. Enter here and on Part I, line 11, column (B) ▶ _____

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ▶ _____

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

Total. Enter here and on Part II, line 1 ▶ _____

Part XI Supplemental Information (see instructions)

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**SCHEDULE A
(Form 990-T)**

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

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

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

A Name of the organization The Salvation Army A Georgia Corporation	B Employer identification number 58-0660607
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C Unrelated business activity code (see instructions) ▶ 901101	D Sequence: 2	of	4
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E Describe the unrelated trade or business ▶ Qualifying Partnership Interests

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 112,963		112,963
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5 -1,841,409		-1,841,409
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 -1,728,446	0	-1,728,446

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement) (see instructions)		5	
6 Taxes and licenses		6	
7 Depreciation (attach Form 4562) (see instructions)	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement)		14	
15 Total deductions. Add lines 1 through 14		15	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	-1,728,446
17 Deduction for net operating loss (see instructions)		17	
18 Unrelated business taxable income. Subtract line 17 from line 16		18	-1,728,446

Part III Cost of Goods Sold Enter method of inventory valuation ▶

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

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

A _____

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) . ▶	_____			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ▶	_____			

Part V Unrelated Debt-Financed Income (see instructions)

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

A _____

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) ▶	_____			
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) . . ▶	_____			
11 Total dividends-received deductions included in line 10 ▶	_____			

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

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

Nonexempt Controlled Organizations

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

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

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

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

1 Description of exploited activity: _____	2	
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) ►

3	Direct Advertising costs by periodical . . .				
----------	--	--	--	--	--

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

4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 ►

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

Total. Enter here and on Part II, line 1 ►

Part XI Supplemental Information (see instructions)

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**SCHEDULE A
(Form 990-T)**

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

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

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

A Name of the organization The Salvation Army A Georgia Corporation	B Employer identification number 58-0660607
---	---

C Unrelated business activity code (see instructions) ▶ 530000	D Sequence: 3	of	4
---	----------------------	----	---

E Describe the unrelated trade or business ▶ facility rentals

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6 3,428,096	4,482,515	-1,054,419
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 3,428,096	4,482,515	-1,054,419

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		
3 Repairs and maintenance	3		
4 Bad debts	4		
5 Interest (attach statement) (see instructions)	5		
6 Taxes and licenses	6		
7 Depreciation (attach Form 4562) (see instructions)	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement)	14		
15 Total deductions. Add lines 1 through 14	15		
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-1,054,419
17 Deduction for net operating loss (see instructions)	17		
18 Unrelated business taxable income. Subtract line 17 from line 16	18		-1,054,419

Part III Cost of Goods Sold Enter method of inventory valuation ▶

1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Additional section 263A costs (attach statement)	4	
5 Other costs (attach statement)	5	
6 Total. Add lines 1 through 5	6	
7 Inventory at end of year	7	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)
A REAL PROPERTY - 1424 NORTHEAST EXPR
 ATLANTA, GA 30329
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)	3,428,096			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .	3,428,096			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . ▶				3,428,096
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .	4,482,515			
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ▶				4,482,515

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) ▶				
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) . . ▶				
11 Total dividends-received deductions included in line 10 ▶				

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

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

Nonexempt Controlled Organizations

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

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

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

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

1 Description of exploited activity: _____	2	
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) ► _____

3 Direct Advertising costs by periodical				
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a Add columns A through D. Enter here and on Part I, line 11, column (B) ► _____

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 ► _____

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

Total. Enter here and on Part II, line 1 ► _____

Part XI Supplemental Information (see instructions)

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**SCHEDULE A
(Form 990-T)**

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

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

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

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

A Name of the organization The Salvation Army A Georgia Corporation	B Employer identification number 58-0660607
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C Unrelated business activity code (see instructions) ▶ 901102	D Sequence: 4 of 4
---	---------------------------

E Describe the unrelated trade or business ▶ **INVESTMENTS IN S CORPORATIONS**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a -8		-8
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5 1,878		1,878
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 1,870	0	1,870

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		(A) Income	(B) Expenses	(C) Net
1 Compensation of officers, directors, and trustees (Part X)	1			
2 Salaries and wages	2			
3 Repairs and maintenance	3			
4 Bad debts	4			
5 Interest (attach statement) (see instructions)	5			
6 Taxes and licenses	6			
7 Depreciation (attach Form 4562) (see instructions)	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11			
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement)	14			
15 Total deductions. Add lines 1 through 14	15			
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			1,870
17 Deduction for net operating loss (see instructions)	17			0
18 Unrelated business taxable income. Subtract line 17 from line 16	18			1,870

Part III Cost of Goods Sold Enter method of inventory valuation ►

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

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

A _____

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)	► _____			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	► _____			

Part V Unrelated Debt-Financed Income (see instructions)

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

A _____

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)	► _____			
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)	► _____			
11 Total dividends-received deductions included in line 10	► _____			

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

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

Nonexempt Controlled Organizations

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

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

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

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

1 Description of exploited activity: _____	2	
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) ▶ _____

3 Direct Advertising costs by periodical . .				
---	--	--	--	--

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

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . ▶ _____

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

Total. Enter here and on Part II, line 1 ▶ _____

Part XI Supplemental Information (see instructions)

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**SCHEDULE D
(Form 1120)**
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

OMB No. 1545-0123

▶ 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.

2021

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name: The Salvation Army A Georgia Corporation
Employer identification number: 58-0660607

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

Part I Short-Term Capital Gains and Losses -- Generally Assets Held One Year or Less (see instructions)

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 1, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	9,672	8		9,664
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37				4
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824				5
6 Unused capital loss carryover (attach computation)				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				7 9,664

Part II Long-Term Capital Gains and Losses -- Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	90,542			90,542
11 Enter gain from Form 4797, line 7 or 9				11 12,749
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37				12
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824				13
14 Capital gain distributions (see instructions)				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				15 103,291

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	9,664
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	103,291
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	112,955

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

Form **8949**
 Department of the Treasury
 Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Go to www.irs.gov/Form8949 for instructions and the latest information.
 ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074
2021
 Attachment
 Sequence No. **12A**

Name(s) shown on return
 The Salvation Army A Georgia Corporation

Social security number or taxpayer identification number
 58-0660607

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 generally short term (see instructions). 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 <i>Column (e)</i> 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	
	PASSTHROUGHS - SEE STATEMENT			9,672	()			9,672
	PASSTHROUGHS - SEE STATEMENT				(8)			-8
2 Totals. 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). ▶				9,672	(8)			9,664

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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side The Salvation Army A Georgia Corporation	Social security number or taxpayer identification number 58-0660607
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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 generally long term (see instructions). 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 of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> 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	
	PASSTHROUGHS - SEE STATEMENT			90,542	()			90,542
2 Totals. 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) ▶				90,542	()			90,542

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.

Statement Filed Under Treasury Regulation 1.6038B-1 (c) and Temporary Treasury Regulation 1.6038B-1T(c)

Attachment to Forms 926

The Salvation Army, A Georgia Corporation

58-0660607

September 30, 2022

Unless otherwise stated below, the information required under Treasury Regulation 1.6038B-1(c) and Temporary Treasury Regulation 1.6038B-1T(c) has been reported on Form 926.

(1) Transferor: The Salvation Army, A Georgia Corporation EIN: 58-0660607
Address: 1424 Northeast Expressway, NE
 Atlanta, Georgia 30329

(2) Transferees. The following information concerning the transfers:

(i) See Statement 2

(ii) Transferor invests in different hedge funds that subsequently contribute to various foreign corporations.

(3) Consideration received: Capital interest in transferees.

(4) Property transferred: Cash. For FMV, see Statement 2.

(i) Active trade or business property: Not applicable

(ii) Stock or securities: Not applicable

(iii) Depreciated property: Not applicable

(iv) Property to be leased: Not applicable

(v) Property to be sold: Not applicable

(vi) Transfers to FSCs: Not applicable

(vii) Tainted property: Not applicable

(viii) Foreign loss branch: Not applicable

(ix) Other intangibles: Not applicable

(5) Transfers of foreign branch with previously deducted losses: Not applicable

(i) Branch operations: Not applicable

(ii) Branch property: Not applicable

(iii) Previously deducted losses: Not applicable

iv) Character of gain: Not applicable

(6) Application of section 367(a)(5):

Not applicable

Attachment to Forms 926 - The Salvation Army, A Georgia Corporation - 58-0660607

Year Ended: September 30, 2022

STATEMENT 2

(2)(i)				(3)	(4)
No.	Foreign Entity	EIN	Country of Incorporation	Consideration Received	Property Received
1	AGRO TALENT PARTICIPACOES S.A	FOREIGNUS	Brazil	102,644	CASH
2	WHITETOWER HOLDINGS UK LTD.	FOREIGNUS	United Kingdom	188,663	CASH
3	ZLATNA REKA RESOURCES D.O.O.	FOREIGNUS	Serbia	216,052	CASH
4	CENTRAL COPPER RESOURCES	FOREIGNUS	United Kingdom	122,644	CASH
5	KANGA POTASH	FOREIGNUS	Mauritius	124,753	CASH
6	SEPFLUOR LTD	FOREIGNUS	South Africa	360,651	CASH
7	CIRCUM MINERALS LTD	FOREIGNUS	British Virgin Islands	127,022	CASH
8	AZUMA RESOURCES (GH) LIMITED	FOREIGNUS	Ghana	247,861	CASH
9	ZLATNA REKA RESOURCES D.O.O	FOREIGNUS	Serbia	200,769	CASH
10	FIREWEED ZINC LTD.	FOREIGNUS	Canada	382,840	CASH
11	ARIZONA SONORAN COPPER COMPANY INC.	BC1203787	Canada	557,420	CASH
12	INKA GOLD FARMS S.A.C	FOREIGNUS	Peru	122,254	CASH
13	ANYVISION INTERACTIVE TECHNOLOGIES, LTD.	FOREIGNUS	Israel	205,788	CASH
14	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	210,702	STOCK AND SECURITIES
15	HUNTER HOLDCO LTD.	98-1484937	Cayman Islands	161,670	CASH
16	CONSILIO TOPCO, LIMITED	FOREIGNUS	United Kingdom	1,015,531	CASH
17	PIMCO BRAVO II HOLDING FUND I, LP	80-0875546	Cayman Islands	1,360,177	CASH
18	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
19	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
20	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
21	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
22	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
23	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
24	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
25	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
26	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
27	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
28	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES
29	LATITUDE GROUP HOLDINGS, LTD.	FOREIGNUS	Australia	NONE	STOCK AND SECURITIES

**STATEMENT PURSUANT TO § 1.351-3(a) BY THE SALVATION ARMY, A GEORGIA CORPORATION (EIN: 58-0660607)
A SIGNIFICANT TRANSFEROR
Year ended: September 30, 2022**

(1) The name and employer identification number (if any) of the transferee corporation:

Transferee:	EIN:
ZLATNA REKA RESOURCES D.O.O.	FOREIGNUS

(2) The date(s) of the transfer(s) of assets:

Various

(3) The fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer and aggregated as follows:

- (i) Importation property transferred in a loss importation transaction: N/A
- (ii) Loss duplication property: N/A
- (iii) Property with respect to which any gain or loss was recognized on the transfer: N/A
- (iv) Property not described in paragraph (a)(3)(i), (ii), or (iii) of this section:

	USD FMV	USD Basis
Cash	216,052	216,052

(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:

No private letter rulings were issued with respect to the section 351 exchange.

**STATEMENT PURSUANT TO § 1.351-3(a) BY THE SALVATION ARMY, A GEORGIA CORPORATION (EIN: 58-0660607)
A SIGNIFICANT TRANSFEROR
Year ended: September 30, 2022**

(1) The name and employer identification number (if any) of the transferee corporation:

Transferee:	EIN:
AZUMA RESOURCES (GH) LIMITED	FOREIGNUS

(2) The date(s) of the transfer(s) of assets:

Various

(3) The fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer and aggregated as follows:

- (i) Importation property transferred in a loss importation transaction: N/A
- (ii) Loss duplication property: N/A
- (iii) Property with respect to which any gain or loss was recognized on the transfer: N/A
- (iv) Property not described in paragraph (a)(3)(i), (ii), or (iii) of this section:

	USD FMV	USD Basis
Cash	247,861	247,861

(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:

No private letter rulings were issued with respect to the section 351 exchange.

**STATEMENT PURSUANT TO § 1.351-3(a) BY THE SALVATION ARMY, A GEORGIA CORPORATION (EIN: 58-0660607)
A SIGNIFICANT TRANSFEROR
Year ended: September 30, 2022**

(1) The name and employer identification number (if any) of the transferee corporation:

Transferee:	EIN:
ZLATNA REKA RESOURCES D.O.O	FOREIGNUS

(2) The date(s) of the transfer(s) of assets:

Various

(3) The fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer and aggregated as follows:

- (i) Importation property transferred in a loss importation transaction: N/A
- (ii) Loss duplication property: N/A
- (iii) Property with respect to which any gain or loss was recognized on the transfer: N/A
- (iv) Property not described in paragraph (a)(3)(i), (ii), or (iii) of this section:

	USD FMV	USD Basis
Cash	200,769	200,769

(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:

No private letter rulings were issued with respect to the section 351 exchange.

**STATEMENT PURSUANT TO § 1.351-3(a) BY THE SALVATION ARMY, A GEORGIA CORPORATION (EIN: 58-0660607)
A SIGNIFICANT TRANSFEROR
Year ended: September 30, 2022**

(1) The name and employer identification number (if any) of the transferee corporation:

Transferee:	EIN:
ARIZONA SONORAN COPPER COMPANY INC.	FOREIGNUS

(2) The date(s) of the transfer(s) of assets:

Various

(3) The fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer and aggregated as follows:

- (i) Importation property transferred in a loss importation transaction: N/A
- (ii) Loss duplication property: N/A
- (iii) Property with respect to which any gain or loss was recognized on the transfer: N/A
- (iv) Property not described in paragraph (a)(3)(i), (ii), or (iii) of this section:

	USD FMV	USD Basis
Cash	557,420	557,420

(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:

No private letter rulings were issued with respect to the section 351 exchange.

**STATEMENT PURSUANT TO § 1.351-3(a) BY THE SALVATION ARMY, A GEORGIA CORPORATION (EIN: 58-0660607)
A SIGNIFICANT TRANSFEROR
Year ended: September 30, 2022**

(1) The name and employer identification number (if any) of the transferee corporation:

Transferee:	EIN:
INKA GOLD FARMS S.A.C	FOREIGNUS

(2) The date(s) of the transfer(s) of assets:

Various

(3) The fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer and aggregated as follows:

- (i) Importation property transferred in a loss importation transaction: N/A
- (ii) Loss duplication property: N/A
- (iii) Property with respect to which any gain or loss was recognized on the transfer: N/A
- (iv) Property not described in paragraph (a)(3)(i), (ii), or (iii) of this section:

	USD FMV	USD Basis
Cash	122,254	122,254

(4) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:

No private letter rulings were issued with respect to the section 351 exchange.

**STATEMENT PURSUANT TO § 1.351-3(a) BY THE SALVATION ARMY, A GEORGIA CORPORATION (EIN: 58-0660607)
A SIGNIFICANT TRANSFEROR
Year ended: September 30, 2022**

(1) The name and employer identification number (if any) of the transferee corporation:

Transferee:	EIN:
PIMCO BRAVO II HOLDING FUND I, LP	98-1095296

(2) The date(s) of the transfer(s) of assets:

Various

(1) The fair market value and basis of the property transferred by such transferor in the exchange, determined immediately before the transfer and aggregated as follows:

- (i) Importation property transferred in a loss importation transaction: N/A
- (ii) Loss duplication property: N/A
- (iii) Property with respect to which any gain or loss was recognized on the transfer: N/A
- (iv) Property not described in paragraph (a)(3)(i), (ii), or (iii) of this section:

	USD FMV	USD Basis
Cash	1,360,177	1,360,177

(3) The date and control number of any private letter ruling(s) issued by the Internal Revenue Service in connection with the section 351 exchange:

No private letter rulings were issued with respect to the section 351 exchange.

**Regulation Section 1.263(a)-1(f) - De Minimis
Safe Harbor Election**

Taxpayer Name: THE SALVATION ARMY A GEORGIA CORPORATION

Taxpayer Address: 1424 NORTHEAST EXPRESSWAY, NE ATLANTA, GA 30329

Taxpayer ID Number: 58-0660607

Year-End: 09/30/2022

Under IRC Regulation Section 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election.

**Regulation Section 1.263(a)-3(n) - Election to
Capitalize Repair and Maintenance Costs**

Taxpayer Name: THE SALVATION ARMY A GEORGIA CORPORATION

Taxpayer Address: 1424 NORTHEAST EXPRESSWAY, NE ATLANTA, GA 30329

Taxpayer ID Number: 58-0660607

Year-End: 09/30/2022

Under IRC Regulation Section 1.263(a)-3(n), the taxpayer hereby elects to capitalize repair and maintenance costs.

FEDERAL FOOTNOTES

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FORM 990-T: PART I - LINE 6 - PRIOR YEARS NET OPERATING LOSS DEDUCTION

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TAX YEAR	GENERATED LOSSES	AMOUNTS UTILIZED	AMOUNT TO CARRY FORWARD TO NEXT YEAR
09/30/2012	785,522	7,013	778,509
09/30/2013	484,796	-	484,796
09/30/2014	1,206,332	-	1,206,332
09/30/2015	2,269,098	-	2,269,098
09/30/2016	1,602,522	-	1,602,522
09/30/2017	714,319	-	714,319
09/30/2018	1,505,960	-	1,505,960
	-----	-----	-----
	8,568,549	7,013	8,561,536
	-----	-----	-----

FORM 990-T NET OPERATING LOSS CARRYFORWARD - RETAIL SALES (450000)

=====

TAX YEAR	GENERATED LOSSES	AMOUNTS UTILIZED	AMOUNT TO CARRY FORWARD TO NEXT YEAR
FY 2019	1,508,767	-	1,508,767
FY 2020	557,253	-	557,253
FY 2021	322,887	-	322,887
FY 2022	254,750	-	254,750
	-----	-----	-----
	2,643,657	-	2,643,657
	-----	-----	-----

FORM 990-T NET OPERATING LOSS CARRYFORWARD - QUALIFYING PARTNERSHIP INTERESTS (901101)

=====

TAX YEAR	GENERATED LOSSES	AMOUNTS UTILIZED	AMOUNT TO CARRY FORWARD TO NEXT YEAR
FY 2019	443,097	-	443,097
FY 2020	1,337,692	-	1,337,692
FY 2021	1,582,443	-	1,582,443
FY 2022	1,728,446	-	1,728,446
	-----	-----	-----
	5,091,678	-	5,091,678
	-----	-----	-----

FEDERAL FOOTNOTES

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FORM 990-T NET OPERATING LOSS CARRYFORWARD - FACILITY RENTALS (530000)

=====

TAX YEAR	GENERATED LOSSES	AMOUNTS UTILIZED	AMOUNT TO CARRY FORWARD TO NEXT YEAR
FY 2019	509,812	-	509,812
FY 2020	2,763,894	-	2,763,894
FY 2021	1,535,500	-	1,535,500
FY 2022	1,054,419	-	1,054,419
	<u>5,863,625</u>	<u>-</u>	<u>5,863,625</u>

FEDERAL FOOTNOTES

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FORM 990-T CHARITABLE CONTRIBUTIONS CARRYFORWARD

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TAX YEAR	CONTRIBUTIONS	AMOUNTS UTILIZED	AMOUNT TO CARRY FORWARD TO NEXT YEAR
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FY 2018	-	-	-
FY 2019	9	-	9
FY 2020	75	-	75
FY 2021	6	-	6
FY 2022	167	-	167
	-----	-----	-----
	257	-	257
	-----	-----	-----

FEDERAL FOOTNOTES

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SCHEDULE A: QUALIFIED S CORP INTEREST
UNRELATED BUSINESS ACTIVITY CODE

1. BUSINESS ACTIVITY CODE USED IN 2020: 523990
2. BUSINESS ACTIVITY CODE USED IN THE CURRENT YEAR: 901102
3. SEQUENCE 4 OF 4 FROM SCHEDULE A
4. THE NON-NAICS BUSINESS ACTIVITY CODE 901102 MORE ACCURATELY DESCRIBES THE UNRELATED BUSINESS ACTIVITY AS A QUALIFIED S CORP INTEREST.