



CliftonLarsonAllen LLP
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NATIONAL AUTO AUCTION ASSOCIATION
FORM 990 INCOME TAX RETURN
FOR YEAR ENDED DECEMBER 31, 2022

Tax Return Carryovers to 2023

NAME: NATIONAL AUTO AUCTION ASSOCIATION

ID Number: 84-6045987

Disallowing Form	Description	Originating Form	Entity/ Activity	St/ City	Amount
SCHC	REASONABLE ESTIMATE OF NEXT YEAR NONDEDUCTIBLE LOBBYING EXPENSES	SCHC			51,959.

Form 8879-TE

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20____

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer NATIONAL AUTO AUCTION ASSOCIATION EIN or SSN 84-6045987

Name and title of officer or person subject to tax PAUL LIPS
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) ~~~~~	1b	<u>4,410,054.</u>
2a	Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) ~~~~~	2b	_____
3a	Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) ~~~~~	3b	_____
4a	Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) ~~~~~	4b	_____
5a	Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c) ~~~~~	5b	_____
6a	Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) ~~~~~	6b	_____
7a	Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) <input type="checkbox"/> ~~~~~ b FMV of	7b	_____
8a	Form 5227 check here <input type="checkbox"/>	assets at end of tax year (Form 5227, Item D)	8b	_____
9a	Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a	Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

CP check here

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 55902
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax [Signature] Date 9/5/2023

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 54434955902
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature CLIFTONLARSONALLEN LLP Date 08/30/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

| File a separate application for each return.

| Go to www.irs.gov/Form8868 for the latest information.

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print	Name of exempt organization or other filer, see instructions. NATIONAL AUTO AUCTION ASSOCIATION	Taxpayer identification number (TIN) 84-6045987
	File by the due date for filing your return. See instructions.	
	Number, street, and room or suite no. If a P.O. box, see instructions. 5320 SPECTRUM DRIVE, D	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREDERICK, MD 21703	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1 2 3 4 5 6 7 8 9

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

PAUL LIPS

• The books are in the care of | 5320 SPECTRUM DRIVE, SUITE D - FREDERICK, MD 21703

Telephone No. | (301)696-0400 Fax No. | _____

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

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 X calendar year 2022 or
 tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c	Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.
 MAIL TO: DEPARTMENT OF THE TREASURY
 INTERNAL REVENUE SERVICE CENTER
 OGDEN, UT 84201-0045

Form 8868 (Rev. 1-2022)

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: NATIONAL AUTO AUCTION ASSOCIATION
D Employer identification number: 84-6045987
E Telephone number: (301)696-0400
G Gross receipts \$: 4,974,628.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: WWW.NAAA.COM
K Form of organization: Corporation
L Year of formation: 1953
M State of legal domicile: CO

Part I Summary

Table with 3 main columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box if the organization discontinued its operations... 3-7a Governance and revenue items. 8-12 Revenue items. 13-19 Expenses. 20-22 Net assets or fund balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.
Signature of officer: PAUL LIPS, CEO
Date: 9/5/2023
Preparer: ROBERT WILLIAMS, CLIFTONLARSONALLEN LLP
Date: 08/30/23
Firm's EIN: 41-0746749
Firm's address: 901 NORTH GLEBE ROAD, SUITE 200, ARLINGTON, VA 22203
Phone no.: (571) 227-9500

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE NATIONAL AUTO AUCTION ASSOCIATION PROVIDES A UNIFIED VOICE FOR THE AUTO AUCTION INDUSTRY, PROTECTS AND PROMOTES THE INTERESTS OF ITS MEMBERS AND LEADS WITH THE HIGHEST ETHICAL STANDARDS.

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

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

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

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$) ANNUAL MEETING TO PROVIDE FORUM AND NETWORKING FOR MEMBERS AND THOSE INTERESTED IN THE WHOLESALE AUTO AUCTION INDUSTRY.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) MEMBERSHIP SERVICES NATIONAL AUTO AUCTION ASSOCIATION MEMBER SERVICES INCLUDE A WIDE RANGE OF EDUCATIONAL OFFERINGS, INCLUDING TRAINING, INDUSTRY STANDARDS AND CERTIFICATION; PUBLIC RELATIONS, INDUSTRY AND GOVERNMENT REPRESENTATION. THE ASSOCIATION ALSO PROVIDES A SPRING BUSINESS MEETING/ANNUAL CONVENTION AND EXPOSITION AND EDUCATIONAL TRAINING SEMINARS. NATIONAL AUTO AUCTION ASSOCIATION SERVICES CORPORATION, A SEPARATE REVENUE PRODUCING CORPORATION ALSO BENEFITS MEMBERS. THE ORGANIZATION ALSO PRINTS A MEMBERSHIP DIRECTORY TO FACILITATE COMMUNICATION WITH MEMBERS AND ALLOW NON-MEMBERS TO CONTACT MEMBERS.

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A ~~~~~</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions ~~~~~	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I ~~~~~</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II ~~~~~</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III ~~~~~</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I ~~~~~</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II ~~~~~</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III ~~~~~</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV ~~~~~</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V ~~~~~</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI ~~~~~</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII ~~~~~</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII ~~~~~</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX ~~~~~</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X ~~~~~</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X ~~~~~</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII ~~~~~</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional ~~~~~</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E ~~~~~</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States? ~~~~~		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV ~~~~~</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV ~~~~~</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV ~~~~~</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions ~~~~~</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II ~~~~~</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III ~~~~~</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H ~~~~~</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? ~~~~~		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II ~~~~~</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 containing various organizational questions and their corresponding Yes/No responses.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c containing questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, foreign accounts, and other IRS filings.

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

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

Section A. Governing Body and Management

Table with columns 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9 and Yes/No columns. Contains questions about voting members, family relationships, management duties, governance documents, and meeting documentation.

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

Table with columns 10a, 10b, 11a, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b and Yes/No columns. Contains questions about local chapters, written policies, conflict of interest, whistleblower, and compensation policies.

Section C. Disclosure

Table with rows 17, 18, 19, 20. Contains questions about Form 990 availability, public inspection, and disclosure of governing documents and records.

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

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

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FRANK HACKETT EXECUTIVE CONSULTANT	40.00 1.00			X				330,120.	0.	76,995.
(2) TRICIA HEON CEO	40.00 5.00			X				270,956.	0.	34,663.
(3) LAURIE OAKMAN COMMUNICATIONS MANAGER	40.00 5.00				X			103,317.	0.	42,405.
(4) BETH WEBER PROJECT AND MEMBERSHIP MANAGER	40.00 5.00				X			109,394.	0.	34,905.
(5) MAXWELL COLE PUBLIC AFFAIRS MANAGER	40.00 5.00				X			116,000.	0.	18,760.
(6) STEVE MCCONNAUGHEY CFO (UNTIL JAN '22)	40.00 5.00			X				4,603.	0.	3,196.
(7) PAUL LIPS CFO (FROM AUG '22)	40.00 5.00			X				4,458.	0.	0.
(8) R. CHARLES NICHOLS CHAIR OF THE BOARD	5.00 1.00	X		X				0.	0.	0.
(9) CHARLOTTE PYLE SECRETARY	1.00 0.00	X		X				0.	0.	0.
(10) DOUG SHORE TREASURER	1.00 0.00	X		X				0.	0.	0.
(11) GARRISON HUDKINS PRESIDENT	1.00 0.00	X		X				0.	0.	0.
(12) ERIC AUTENRIETH PRESIDENT-ELECT	1.00 0.00	X		X				0.	0.	0.
(13) MIKE BROWNING EXECUTIVE VICE PRESIDENT	1.00 0.00	X		X				0.	0.	0.
(14) CRAIG AMELUNG VICE PRESIDENT	1.00 0.00	X		X				0.	0.	0.
(15) CHRISSY BRIGGS DIRECTOR	1.00 0.00	X						0.	0.	0.
(16) CLINT WEAVER DIRECTOR	1.00 0.00	X						0.	0.	0.
(17) TOM FRANCOIS DIRECTOR	1.00 0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) LUKE PIDGEON DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) ROB THOMPSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) WYATT CARTER DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) JACOB WARREN DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) ANTHONY ROTSTART DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) STEVE KESSLER DIRECTOR	1.00 0.00	X						0.	0.	0.
(24) JENNIFER LEOCARDI DIRECTOR	1.00 0.00	X						0.	0.	0.
(25) ASHLEY DIETZE DIRECTOR	1.00 0.00	X						0.	0.	0.
1 b Subtotal								938,848.	0.	210,924.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								938,848.	0.	210,924.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 6

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MILES AND STOCKBRIDGE PC, 30 WEST PATRICK ST STE 600, FREDERICK, MD 21701	LEGAL	265,907.
CLIFTONLARSONALLEN LLP PO BOX 829709, PHILADELPHIA, PA 19182	ACCOUNTING	131,834.

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns ~~~~~						
	b Membership dues ~~~~~						
	c Fundraising events ~~~~~						
	d Related organizations ~~~~~						
	e Government grants (contributions)						
	f All other contributions, gifts, grants, and similar amounts not included above ~	488,462.					
	g Noncash contributions included in lines 1a-1f	\$					
	h Total. Add lines 1a-1f <input type="checkbox"/>	488,462.					
	Program Service Revenue	2 a MEMBERSHIP DUES	441100	762,305.	762,305.		
b ANNUAL CONVENTION		441100	318,740.	318,740.			
c ADVERTISING		441100	8,000.		8,000.		
d APPLICATION FEES		441100	1,650.	1,650.			
e PUBLICATIONS		441100	355.	355.			
f All other program service revenue ~~~~~							
g Total. Add lines 2a-2f <input type="checkbox"/>			1,091,050.				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts) ~~~~~		1,930,225.		1,930,225.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties <input type="checkbox"/>		425,623.		425,623.		
	6 a Gross rents ~~~~~	6a	(i) Real				
			(ii) Personal				
			b Less: rental expenses ~	6b			
			c Rental income or (loss)	6c			
	d Net rental income or (loss) <input type="checkbox"/>						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	578,968.			
			(ii) Other				
			b Less: cost or other basis and sales expenses ~~~	7b	564,574.		
			c Gain or (loss) ~~~~~	7c	14,394.		
	d Net gain or (loss) <input type="checkbox"/>		14,394.		14,394.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 ~~~~~	8a					
			b Less: direct expenses ~~~~~	8b			
c Net income or (loss) from fundraising events <input type="checkbox"/>							
9 a Gross income from gaming activities. See Part IV, line 19 ~~~~~	9a						
		b Less: direct expenses ~~~~~	9b				
		c Net income or (loss) from gaming activities <input type="checkbox"/>					
10 a Gross sales of inventory, less returns and allowances ~~~~~	10a						
		b Less: cost of goods sold ~~~~~	10b				
		c Net income or (loss) from sales of inventory <input type="checkbox"/>					
Miscellaneous Revenue	11 a MANAGEMENT FEE	561000	460,300.		460,300.		
	b _____						
	c _____						
	d All other revenue ~~~~~						
	e Total. Add lines 11a-11d <input type="checkbox"/>		460,300.				
12 Total revenue. See instructions <input type="checkbox"/>		4,410,054.	1,083,050.	468,300.	2,370,242.		

Part IX Statement of Functional Expenses

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

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

Table with 4 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Compensation, Salaries, Pension, Office expenses, etc., with specific dollar amounts.

Part X Balance Sheet		Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/>		
		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing ~~~~~	357,257.	1	1,024,832.
	2 Savings and temporary cash investments ~~~~~	76,324.	2	56,367.
	3 Pledges and grants receivable, net ~~~~~		3	
	4 Accounts receivable, net ~~~~~	57,500.	4	73,905.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ~~~~~		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) ~~~		6	
	7 Notes and loans receivable, net ~~~~~		7	
	8 Inventories for sale or use ~~~~~		8	
	9 Prepaid expenses and deferred charges ~~~~~	179,853.	9	128,881.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D ~~~	10a 563,230.		
	b Less: accumulated depreciation ~~~~~	10b 432,219.		
	11 Investments - publicly traded securities ~~~~~	2,474,741.	11	2,172,781.
	12 Investments - other securities. See Part IV, line 11 ~~~~~	1,000.	12	1,000.
	13 Investments - program-related. See Part IV, line 11 ~~~~~		13	
	14 Intangible assets ~~~~~		14	
	15 Other assets. See Part IV, line 11 ~~~~~	700,043.	15	957,508.
16 Total assets. Add lines 1 through 15 (must equal line 33) <input type="checkbox"/>	4,012,068.	16	4,546,285.	
Liabilities	17 Accounts payable and accrued expenses ~~~~~	106,306.	17	728,448.
	18 Grants payable ~~~~~		18	
	19 Deferred revenue ~~~~~	0.	19	149,900.
	20 Tax-exempt bond liabilities ~~~~~		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D ~~~	231,571.	21	315,743.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ~~~~~		22	
	23 Secured mortgages and notes payable to unrelated third parties ~~~~~		23	
	24 Unsecured notes and loans payable to unrelated third parties ~~~~~		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D ~~~~~	729,971.	25	825,544.
	26 Total liabilities. Add lines 17 through 25 <input type="checkbox"/>	1,067,848.	26	2,019,635.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions ~~~~~	2,944,220.	27	2,526,650.
	28 Net assets with donor restrictions ~~~~~		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds ~~~~~		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund ~~~~~		30	
	31 Retained earnings, endowment, accumulated income, or other funds ~~~		31	
32 Total net assets or fund balances ~~~~~	2,944,220.	32	2,526,650.	
33 Total liabilities and net assets/fund balances <input type="checkbox"/>	4,012,068.	33	4,546,285.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,410,054.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,466,545.
3	Revenue less expenses. Subtract line 2 from line 1	3	-56,491.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,944,220.
5	Net unrealized gains (losses) on investments	5	-361,079.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,526,650.

Part XII Financial Statements and Reporting

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

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

Form 990 (2022)

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

NATIONAL AUTO AUCTION ASSOCIATION

Employer identification number

84-6045987

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(6) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ~~~~~ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	N/A _____ _____ _____	\$ <u>59,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>2</u>	N/A _____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>3</u>	N/A _____ _____ _____	\$ <u>103,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>4</u>	N/A _____ _____ _____	\$ <u>65,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>5</u>	N/A _____ _____ _____	\$ <u>55,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6	N/A	\$ 42,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>7</u>	N/A _____ _____ _____	\$ <u>43,100.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>8</u>	N/A _____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>9</u>	N/A _____ _____ _____	\$ <u>6,500.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>10</u>	N/A _____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>11</u>	N/A _____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

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

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	N/A 	\$ <u>21,870.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ 	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ 	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ 	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ 	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ 	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ 	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

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

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

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

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public
Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ~~~~~ \$ 0.
- 3 Volunteer hours for political campaign activities ~~~~~ 0.

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ~~~~~ \$ _____
 - 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ~~~~~ \$ _____
 - 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ~~~~~ Yes No
 - 4a Was a correction made? ~~~~~ Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ~~~~~ \$ 0.
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ~~~~~ \$ 0.
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ~~~~~ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? ~~~~~ Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying) ~~~~~		
b	Total lobbying expenditures to influence a legislative body (direct lobbying) ~~~~~		
c	Total lobbying expenditures (add lines 1a and 1b) ~~~~~		
d	Other exempt purpose expenditures ~~~~~		
e	Total exempt purpose expenditures (add lines 1c and 1d) ~~~~~		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
If the amount on line 1e, column (a) or (b) is:		The lobbying nontaxable amount is:	
Not over \$500,000		20% of the amount on line 1e.	
Over \$500,000 but not over \$1,000,000		\$100,000 plus 15% of the excess over \$500,000.	
Over \$1,000,000 but not over \$1,500,000		\$175,000 plus 10% of the excess over \$1,000,000.	
Over \$1,500,000 but not over \$17,000,000		\$225,000 plus 5% of the excess over \$1,500,000.	
Over \$17,000,000		\$1,000,000.	
g	Grassroots nontaxable amount (enter 25% of line 1f) ~~~~~		
h	Subtract line 1g from line 1a. If zero or less, enter -0- ~~~~~		
i	Subtract line 1f from line 1c. If zero or less, enter -0- ~~~~~		
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a	Lobbying nontaxable amount				
b	Lobbying ceiling amount (150% of line 2a, column(e))				
c	Total lobbying expenditures				
d	Grassroots nontaxable amount				
e	Grassroots ceiling amount (150% of line 2d, column (e))				
f	Grassroots lobbying expenditures				

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers? ~~~~~			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ~			
c Media advertisements? ~~~~~			
d Mailings to members, legislators, or the public? ~~~~~			
e Publications, or published or broadcast statements? ~~~~~			
f Grants to other organizations for lobbying purposes? ~~~~~			
g Direct contact with legislators, their staffs, government officials, or a legislative body? ~~~~~			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? ~~~~			
i Other activities? ~~~~~			
j Total. Add lines 1c through 1i ~~~~~			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? ~~~~			
b If "Yes," enter the amount of any tax incurred under section 4912 ~~~~~			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 ~~~~			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members? ~~~~~		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? ~~~~~		X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members ~~~~~	1	748,355.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year ~~~~~	2a	186,663.
b Carryover from last year ~~~~~	2b	
c Total ~~~~~	2c	186,663.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues ~~~~~	3	134,704.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year? ~~~~~	4	51,959.
5 Taxable amount of lobbying and political expenditures. See instructions <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: NATIONAL AUTO AUCTION ASSOCIATION; Employer identification number: 84-6045987

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and questions about donor advisement.

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

Table with 3 columns: Question, Held at the End of the Tax Year. Rows include purpose of conservation easements, number of easements, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, Revenue, Assets. Rows include questions about reporting art and historical treasures.

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

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

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

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

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

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

	Amount
c Beginning balance	
d Additions during the year	
e Distributions during the year	
f Ending balance	

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

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

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

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

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

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

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

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

- (i) Unrelated organizations _____
- (ii) Related organizations _____

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		161,305.	55,977.	105,328.
d Equipment		401,925.	376,242.	25,683.
e Other <input type="checkbox"/>				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) <input type="checkbox"/>				131,011.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) DEPOSITS	12,023.
(2) DEFERRED COMPENSATION INVESTMENTS	587,723.
(3) RIGHT OF USE ASSET	207,762.
(4) INTANGIBLE ASSET	150,000.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) <input type="checkbox"/>	957,508.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMPENSATION	587,723.
(3) LEASE LIABILITY	237,821.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) <input type="checkbox"/>	825,544.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALF OF THE
 INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE FUNDS
 AND, THEREFORE, THESE FUNDS ARE RECORDED AS A LIABILITY ON THE
 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION.

PART X, LINE 2:

THE ASSOCIATION IS EXEMPT FROM PAYMENT OF INCOME TAXES ON ITS EXEMPT
 ACTIVITIES UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE (IRC).
 HOWEVER, THE ASSOCIATION IS SUBJECT TO FEDERAL AND STATE TAXES ON ITS
 UNRELATED BUSINESS INCOME.

Part XIII Supplemental Information (continued)

THE ORGANIZATION'S INCOME TAX RETURN IS SUBJECT TO REVIEW AND EXAMINATION

BY FEDERAL AND STATE AUTHORITIES. THE ASSOCIATION IS NOT AWARE OF ANY

ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **NATIONAL AUTO AUCTION ASSOCIATION** Employer identification number **84-6045987**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain ~~~~~

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? ~~~~~

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

- | | | | |
|---|----|---|---|
| a Receive a severance payment or change-of-control payment? ~~~~~ | 4a | | X |
| b Participate in or receive payment from a supplemental nonqualified retirement plan? ~~~~~ | 4b | X | |
| c Participate in or receive payment from an equity-based compensation arrangement? ~~~~~ | 4c | | X |

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

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

- | | | | |
|-----------------------------------|----|--|--|
| a The organization? ~~~~~ | 5a | | |
| b Any related organization? ~~~~~ | 5b | | |

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

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

- | | | | |
|-----------------------------------|----|--|--|
| a The organization? ~~~~~ | 6a | | |
| b Any related organization? ~~~~~ | 6b | | |

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

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III ~~~~~

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III ~~~~~

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b	X	
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) FRANK HACKETT EXECUTIVE CONSULTANT	(i)	311,220.	0.	18,900.	31,742.	45,253.	407,115.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TRICIA HEON CEO	(i)	235,013.	25,000.	10,943.	28,663.	6,000.	305,619.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4B:

THE EXECUTIVE CONSULTANT PARTICIPATED IN A 457(F) PLAN SPONSORED BY NAAA.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **NATIONAL AUTO AUCTION ASSOCIATION** Employer identification number **84-6045987**

FORM 990, PART VI, SECTION A, LINE 1A:

THERE SHALL BE AN EXECUTIVE COMMITTEE CONSISTING OF THE PRESIDENT,
PRESIDENT-ELECT, VICE-PRESIDENT, SECRETARY, TREASURER, CHAIRMAN OF THE
BOARD, EXECUTIVE VICE PRESIDENT, AND PRESIDENT-EMERITUS, IF ANY. THE
EXECUTIVE COMMITTEE MAY EXERCISE THE POWERS OF THE BOARD WHEN THE BOARD IS
NOT IN SESSION, REPORTING TO THE BOARD AT ITS SUCCEEDING MEETING OF ANY
ACTION TAKEN. THE BOARD MAY, HOWEVER, LIMIT THE AUTHORITY OF THE EXECUTIVE
COMMITTEE AS THE BOARD MAY FROM TIME TO TIME DEEM ADVISABLE.

FORM 990, PART VI, SECTION A, LINE 6:

THE ASSOCIATION HAS REGULAR MEMBERS WHICH ARE WHOLESALE AUTO AUCTIONS AND
ASSOCIATE MEMBERS WHO ARE EITHER REMARKETERS OR SUPPLIERS THAT DO BUSINESS
IN THE WHOLESALE AUTO AUCTION BUSINESS.

FORM 990, PART VI, SECTION A, LINE 7A:

ALL REGULAR MEMBERS, BEING A WHOLESALE MEMBER AUCTION, HAS ONE VOTE AND ALL
DIRECTORS AND OFFICERS ARE ELECTED BY THE MEMBERS AT THE ANNUAL MEETING OF
THE ASSOCIATION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WILL BE PREPARED BY AN OUTSIDE ACCOUNTING FIRM WITH
INFORMATION PROVIDED BY MANAGEMENT. THE FORM 990 IS REVIEWED BY MANAGEMENT
AND BY THE FINANCE AND BUDGET COMMITTEE. THE DRAFT FORM 990 WILL BE
PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FINALIZATION FOR REVIEW AND
COMMENTS. ONCE APPROVED THE FORM 990 WILL BE FILED WITH THE IRS.

Name of the organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

FORM 990, PART VI, SECTION B, LINE 12C:

THE POLICY IS REVIEWED BY THE BOARD OF DIRECTORS AND COMMITTEE CHAIRS PRIOR TO EACH MEETING OF THE ORGANIZATION AND ALL CONFLICTS OF INTEREST ARE RECOGNIZED AND ADDRESSED AT THAT TIME. THE POLICY APPLIES TO THE ASSOCIATION'S BOARD MEMBERS, COMMITTEE MEMBERS, OFFICERS, AND ANY ASSOCIATION MEMBER OR REPRESENTATIVE HAVING THE RIGHT TO VOTE ON MATTERS AFFECTING THE ASSOCIATION.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION FOR ALL OFFICERS AND KEY EMPLOYEES IS REVIEWED BY THE COMPENSATION COMMITTEE WHICH MAKES RECOMMENDATIONS FOR APPROVAL BY THE BOARD BASED ON COMPENSATION SURVEYS. THE DELIBERATIONS AND DECISIONS IS DOCUMENTED IN THE MEETING MINUTES. THIS PROCESS WAS LAST PERFORMED IN 2021.

FORM 990, PART VI, SECTION C, LINE 19:

THE ASSOCIATION MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC ON THE ASSOCIATION'S WEBSITE. THE ASSOCIATION DOES NOT MAKE ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization **NATIONAL AUTO AUCTION ASSOCIATION** Employer identification number **84-6045987**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
NAAA POLITICAL ACTION COMMITTEE - 54-4646834 5320 SPECTRUM DRIVE, SUITE D FREDERICK, MD 21703	LEGISLATIVE	MARYLAND	527		NATIONAL AUTO AUCTION ASSOCIATION	X	
NAAA WARREN YOUNG, SR. SCHOLASTIC FOUNDATION - 05-0604611, 5320 SPECTRUM DRIVE, SUITE D, FREDERICK, MD 21703	SCHOLARSHIPS	MARYLAND	501(C)(3)	PF	N/A		X

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
NAAA SERVICES CORPORATION, INC. - 52-2011985 5320 SPECTRUM DRIVE, SUITE D FREDERICK, MD 21703	MARKETING	MD	NATIONAL AUTO AUCTION ASSOCIATION	C CORP	2,206,657.	5,021,170.	100%	X	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

	Yes	No
1a		X
1b		X
1c		X
1d		X
1e		X
1f	X	
1g		X
1h		X
1i		X
1j		X
1k		X
1l	X	
1m		X
1n	X	
1o	X	
1p		X
1q		X
1r		X
1s		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NAAA SERVICES CORPORTION, INC.	L	424,300.	ACTUAL REIMBURSEMENT RECEIVED
(2) NAAA SERVICES CORPORTION, INC.	F	1,875,000.	ACTUAL AMOUNT RECEIVED
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

SCHEDULE R PART V LINE 2 LINE 1

INCLUDED IN THE REIMBURSEMENT AMOUNT OF \$424,300 IN SCHEDULE R PART V

LINE 2 LINE 1 ARE TRANSACTION TYPES N AND O. THE \$424,300 TRANSACTION

AMOUNT IS SHARED SERVICES AND USE OF FACILITIES FROM NAAA BASED ON A

FULL TIME EQUIVALENT CALCULATION.

Name: NATIONAL AUTO AUCTION ASSOCIATION

FEIN: 84-6045987

Type and Entity: MANAGEMENT SERVICES POST-2017 NOL F
Section 382 Annual Limitation Section 382 Carryover

DETAIL CARRYOVER SCHEDULE

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/21	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
2020	660	660	660								

Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W

A
B
C
D
E
F
G
H
I
J
K
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Name: NATIONAL AUTO AUCTION ASSOCIATION

FEIN:

84-6045987

Type and Entity: PRE-2018 NOL FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/18	Amount Used for 12/31/21	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A 2009	693	693	693								
B 2010	1,944	1,944	1,944								
C 2011	500	500	500								
D 2012	500	500	500								
E 2013	250	250	250								
F 2014	375	375	375								
G 2015	375	375	375								
H 2016	375	375	375								
I 2017	375	375	234	141							
J											
K											
L											
M											
N											
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P											
Q											
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V											
W											
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A											
B											
C											
D											
E											
F											
G											
H											
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S											
T											
U											
V											
W											

Name: NATIONAL AUTO AUCTION ASSOCIATION

FEIN:

84-6045987

Type and Entity: CONTRIBUTION - 50% CASH FED
Section 382 Annual Limitation Section 382 Carryover

DETAIL CARRYOVER SCHEDULE

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
			12/31/21	12/31/22							
2017	12,500.	6,447.	3,420.	3,027.							
2018	27,359.										
Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for

Form 8879-TE

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20_____

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer NATIONAL AUTO AUCTION ASSOCIATION EIN or SSN 84-6045987

Name and title of officer or person subject to tax PAUL LIPS
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here ~~~	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) ~~~~~	1b	_____
2a	Form 990-EZ check here ~	b	Total revenue, if any (Form 990-EZ, line 9) ~~~~~	2b	_____
3a	Form 1120-POL check here	b	Total tax (Form 1120-POL, line 22) ~~~~~	3b	_____
4a	Form 990-PF check here ~	b	Tax based on investment income (Form 990-PF, Part V, line 5) ~~~~	4b	_____
5a	Form 8868 check here ~~~	b	Balance due (Form 8868, line 3c) ~~~~~	5b	_____
6a	Form 990-T check here ~~~ <input checked="" type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4) ~~~~~	6b	<u>5,720.</u>
7a	Form 4720 check here ~~~	b	Total tax (Form 4720, Part III, line 1) ~~~~~	7b	_____
8a	Form 5227 check here ~~~	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a	Form 5330 check here ~~~	b	Tax due (Form 5330, Part II, line 19)	9b	_____
10a	Form 8038-CP check here	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CLIFTONLARSONALLEN LLP to enter my PIN 55902
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax  Date 9/5/2023

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 54434955902
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature CLIFTONLARSONALLEN LLP Date 08/30/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form 8879-TE (2022)

Form **8868**
(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

| File a separate application for each return.

| Go to www.irs.gov/Form8868 for the latest information.

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print	Name of exempt organization or other filer, see instructions. NATIONAL AUTO AUCTION ASSOCIATION	Taxpayer identification number (TIN) 84-6045987
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 5320 SPECTRUM DRIVE, D	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREDERICK, MD 21703	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

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

PAUL LIPS

• The books are in the care of | 5320 SPECTRUM DRIVE, SUITE D - FREDERICK, MD 21703

Telephone No. | (301)696-0400 Fax No. | _____

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

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 2022 or
 tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: _____ Annual return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	7,560.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	7,560.

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.
 MAIL TO: DEPARTMENT OF THE TREASURY
 INTERNAL REVENUE SERVICE CENTER
 OGDEN, UT 84201-0045

Form 8868 (Rev. 1-2022)

Form 990-T

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

OMB No. 1545-0047

2022

For calendar year 2022 or other tax year beginning and ending

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).

Department of the Treasury Internal Revenue Service

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

Form header section containing: A Check box if address changed, B Exempt under section 501(c)(6), C Book value of all assets at end of year, D Employer identification number, E Group exemption number, F Check box if an amended return.

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university

H Check if filing only 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) 2

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes X No

L The books are in care of PAUL LIPS Telephone number (301)696-0400

Part I Total Unrelated Business Taxable Income

Table with 11 rows for Part I: Total Unrelated Business Taxable Income. Columns include description, line number, and amount. Total amount is 27,240.

Part II Tax Computation

Table with 7 rows for Part II: Tax Computation. Columns include description, line number, and amount. Total amount is 5,720.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2022)

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 <input type="checkbox"/> Estimated tax penalty (see instructions). Check if Form 2220 is attached	2	5,720.
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 tax amount here ~~~~~	4	5,720.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k) <input type="checkbox"/>	5	0.
6a	Payments: A 2021 overpayment credited to 2022 <input type="checkbox"/> 2022	6a	
b	estimated tax payments. Check if section 643(g) election applies ~~~~	6b	
c	Tax deposited with Form 8868 ~~~~~	6c	7,560.
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 _____ Form 4136 _____ Other _____ Total	6g	
7	Total payments. Add lines 6a through 6g <input type="checkbox"/> Estimated tax	7	7,560.
8	penalty (see instructions). Check if Form 2220 is attached	8	271.
9	~~~~~	9	
10	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed ~~~~~	10	1,569.
11	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ~~~~~	11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No						
1	At any time during the 2022 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 _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
3	Enter the amount of tax-exempt interest received or accrued during the tax year ~~~~~ \$ _____	<input type="checkbox"/>	<input type="checkbox"/>						
4	Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.	<input type="checkbox"/>	<input type="checkbox"/>						
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Business Activity Code</th> <th>Available post-2017 NOL carryover</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table>		Business Activity Code	Available post-2017 NOL carryover		\$ _____		\$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Business Activity Code	Available post-2017 NOL carryover								
	\$ _____								
	\$ _____								
6a	Did the organization change its method of accounting? (see instructions) ~~~~~	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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 <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

Part V Supplemental Information

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
		9/5/2023	CEO	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	ROBERT WILLIAMS	ROBERT WILLIAMS	08/30/23	<input type="checkbox"/>	P01345960
	Firm's name CLIFTONLARSONALLEN LLP	Firm's address 901 NORTH GLEBE ROAD, SUITE 200 ARLINGTON, VA 22203		Firm's EIN	41-0746749
				Phone no.	(571) 227-9500

NATIONAL AUTO AUCTION ASSOCIATION
 }

84-6045987
 } } } } } } } } }

FORM 990-T

CONTRIBUTIONS SUMMARY

STATEMENT 1

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT
 QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS
 FOR TAX YEAR 2017 9,080
 FOR TAX YEAR 2018 27,359
 FOR TAX YEAR 2019
 FOR TAX YEAR 2020
 FOR TAX YEAR 2021

TOTAL CARRYOVER 36,439
 TOTAL CURRENT YEAR 10% CONTRIBUTIONS

TOTAL CONTRIBUTIONS AVAILABLE 36,439
 TAXABLE INCOME LIMITATION AS ADJUSTED 3,027

EXCESS CONTRIBUTIONS 33,412
 EXCESS 100% CONTRIBUTIONS 0
 TOTAL EXCESS CONTRIBUTIONS 33,412

ALLOWABLE CONTRIBUTIONS DEDUCTION 3,027

TOTAL CONTRIBUTION DEDUCTION 3,027

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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 NATIONAL AUTO AUCTION ASSOCIATION	B Employer identification number 84-6045987
C Unrelated business activity code (see instructions) 561000	D Sequence: 1 of 2

F Describe the unrelated trade or business MANAGEMENT SERVICES

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales _____			
b Less returns and allowances _____ c Balance	1c		
2 Cost of goods sold (Part III, line 8) ~~~~~	2		
3 Gross profit. Subtract line 2 from line 1c ~~~~~	3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions ~~~~~	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts ~~~~~	4c		
5 Income (loss) from a partnership or an S corporation (attach statement) ~~~~~	5		
6 Rent income (Part IV) ~~~~~	6		
7 Unrelated debt-financed income (Part V) ~~~~~	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) ~~~~~	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) ~~~~~	9		
10 Exploited exempt activity income (Part VIII) ~~~~~	10		
11 Advertising income (Part IX) ~~~~~	11		
12 Other income (see instructions; attach statement) ~ <u>SEE STATEMENT 2</u> ~	460,300.		460,300.
13 Total. Combine lines 3 through 12 <input type="checkbox"/>	460,300.		460,300.

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) ~~~~~			
2 Salaries and wages ~~~~~	2		207,200.
3 Repairs and maintenance ~~~~~	3		
4 Bad debts ~~~~~	4		
5 Interest (attach statement). See instructions ~~~~~	5		
6 Taxes and licenses ~~~~~	6		3,133.
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) ~ <u>SEE STATEMENT 3</u> ~	14		218,700.
15 Total deductions. Add lines 1 through 14 ~~~~~	15		429,033.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) ~~~~~	16		31,267.
17 Deduction for net operating loss. See instructions ~~~~~	17		0.
18 Unrelated business taxable income. Subtract line 17 from line 16 <input type="checkbox"/>	18		31,267.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold items and a 9th row for a section 263A rule application question.

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

Table for Rent Income with columns A, B, C, D and rows for property descriptions, rent received, and deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows for property descriptions, gross income, and deductions.

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

Table with 6 columns: 1. Name of controlled organization, 2. Employer identification number, 3. Net unrelated income (loss), 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.

Nonexempt Controlled Organizations

Table with 5 columns: 7. Taxable Income, 8. Net unrelated income (loss), 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.

Totals row for Part VI with summary calculations for columns 5, 6, 10, and 11.

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

Table with 5 columns: 1. Description of income, 2. Amount of income, 3. Deductions directly connected, 4. Set-asides, 5. Total deductions and set-asides.

Totals row for Part VII with summary calculations for columns 2 and 5.

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

Table with 7 rows: 1. Description of exploited activity, 2. Gross unrelated business income, 3. Expenses directly connected with production of unrelated business income, 4. Net income (loss) from unrelated trade or business, 5. Gross income from activity that is not unrelated business income, 6. Expenses attributable to income entered on line 5, 7. Excess exempt expenses.

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.

Table with 4 columns (A, B, C, D) and 2 rows. Row 2: Gross advertising income. Total 0.

Table with 4 columns (A, B, C, D) and 2 rows. Row 2: Direct advertising costs by periodical. Total 0.

Table with 4 columns (A, B, C, D) and 8 rows. Rows 4-8: Advertising gain (loss), Readership costs, Circulation income, Excess readership costs, Excess readership costs allowed as a deduction. Total 0.

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

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business. Includes Total row.

Part XI Supplemental Information (see instructions)

Multiple horizontal lines for supplemental information.

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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 NATIONAL AUTO AUCTION ASSOCIATION	B Employer identification number 84-6045987
C Unrelated business activity code (see instructions) 513120	D Sequence: 2 of 2

F Describe the unrelated trade or business DIRECTORY ADVERTISING

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales _____				
b Less returns and allowances _____ c Balance _____	1c			
2 Cost of goods sold (Part III, line 8) ~~~~~	2			
3 Gross profit. Subtract line 2 from line 1c ~~~~~	3			
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions ~~~~~	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions) _____	4b			
c Capital loss deduction for trusts ~~~~~	4c			
5 Income (loss) from a partnership or an S corporation (attach statement) ~~~~~	5			
6 Rent income (Part IV) ~~~~~	6			
7 Unrelated debt-financed income (Part V) ~~~~~	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) ~~~~~	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) ~~~~~	9			
10 Exploited exempt activity income (Part VIII) ~~~~~	10			
11 Advertising income (Part IX) ~~~~~	11	8,000.	398.	7,602.
12 Other income (see instructions; attach statement) ~~~~~	12			
13 Total. Combine lines 3 through 12 <input type="checkbox"/>	13	8,000.	398.	7,602.

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

1 Compensation of officers, directors, and trustees (Part X) ~~~~~	1	
2 Salaries and wages ~~~~~	2	
3 Repairs and maintenance ~~~~~	3	
4 Bad debts ~~~~~	4	
5 Interest (attach statement). See instructions ~~~~~	5	
6 Taxes and licenses ~~~~~	6	
7 Depreciation (attach Form 4562). See instructions ~~~~~	7	
8 Less depreciation claimed in Part III and elsewhere on return ~~~~~	8a	
9 Depletion ~~~~~	9	
10 Contributions to deferred compensation plans ~~~~~	10	
11 Employee benefit programs ~~~~~	11	
12 Excess exempt expenses (Part VIII) ~~~~~	12	
13 Excess readership costs (Part IX) ~~~~~	13	7,602.
14 Other deductions (attach statement) ~~~~~	14	
15 Total deductions. Add lines 1 through 14 ~~~~~	15	7,602.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) ~~~~~	16	0.
17 Deduction for net operating loss. See instructions ~~~~~	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16 <input type="checkbox"/>	18	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold items and a 9th row for a section 263A rule application question.

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

Table for Rent Income with columns A, B, C, D and rows for property descriptions, rent received, and deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows for debt-financed property, gross income, and deductions.

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

Table with 6 columns: 1. Name of controlled organization, 2. Employer identification number, 3. Net unrelated income (loss), 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.

Nonexempt Controlled Organizations

Table with 5 columns: 7. Taxable Income, 8. Net unrelated income (loss), 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.

Totals row for Part VI with summary calculations for columns 5, 6, 10, and 11.

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

Table with 5 columns: 1. Description of income, 2. Amount of income, 3. Deductions directly connected, 4. Set-asides, 5. Total deductions and set-asides.

Totals row for Part VII with summary calculations for columns 2 and 5.

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

Table with 7 rows: 1. Description of exploited activity, 2. Gross unrelated business income, 3. Expenses directly connected with production of unrelated business income, 4. Net income (loss) from unrelated trade or business, 5. Gross income from activity that is not unrelated business income, 6. Expenses attributable to income entered on line 5, 7. Excess exempt expenses.

Part IX Advertising Income

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

A DIRECTORY ADVERTISING

B _____

C _____

D _____

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

	A	B	C	D
2 Gross advertising income ~~~~~	8,000.			
Add columns A through D. Enter here and on Part I, line 11, column (A) ~~~~~				8,000.

a

3 Direct advertising costs by periodical ~~~~~	398.			
a Add columns A through D. Enter here and on Part I, line 11, column (B) ~~~~~				398.

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 ~~~~~

	7,602.			
5	45,238.			
6	9,263.			
7	35,975.			
8	7,602.			

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

Part II, line 13 7,602.

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 <input type="text"/>			0.

Part XI Supplemental Information (see instructions)

Form **2220**
Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

Attach to the corporation's tax return.
Go to www.irs.gov/Form2220 for instructions and the latest information.

FORM 990-T

2022

Name: NATIONAL AUTO AUCTION ASSOCIATION
Employer identification number: 84-6045987

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)		1	5,720.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c	Credit for federal tax paid on fuels (see instructions)	2c		
d	Total. Add lines 2a through 2c	2d		
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3		5,720.
4	Enter the tax shown on the corporation's 2021 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4		6,464.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5		5,720.

Reasons for Filing

Part II

Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9	04/15/22	06/15/22	09/15/22	12/15/22
10	1,430.	1,430.	1,430.	1,430.
11				
12				
13				
14		1,430.	2,860.	4,290.
15	0.	0.	0.	0.
16		1,430.	2,860.	
17	1,430.	1,430.	1,430.	1,430.
18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions ~~~~~	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19 ~~~~~	20			
21 Number of days on line 20 after 4/15/2022 and before 7/1/2022 ~~~	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365} \times 4\%$ (0.04) ~	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022 ~	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365} \times 5\%$ (0.05) ~	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023 ~~~	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365} \times 6\%$ (0.06) ~	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023 ~	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365} \times 7\%$ (0.07) ~	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023 ~~~	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365} \times \%$ ~~~~	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023 ~	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365} \times \%$ ~~~~	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024 ~~~	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365} \times \%$ ~~~~	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024 ~	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366} \times \%$ ~~~~	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36 ~~~~~	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns <input type="text"/>	38			\$ 271.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

FORM 990-T
 UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s)					Identifying Number
NATIONAL AUTO AUCTION ASSOCIATION					84-6045987
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/22	1,430.	1,430.	61	.000109589	10.
06/15/22	1,430.	2,860.	15	.000109589	5.
06/30/22	0.	2,860.	77	.000136986	30.
09/15/22	1,430.	4,290.	15	.000136986	9.
09/30/22	0.	4,290.	76	.000164384	54.
12/15/22	1,430.	5,720.	16	.000164384	15.
12/31/22	0.	5,720.	135	.000191781	148.
Penalty Due (Sum of Column F).					271.

* Date of estimated tax payment, withholding credit date or installment due date.

MARYLAND FORM EL101B

E-FILE DECLARATION FOR BUSINESS & FIDUCIARY ELECTRONIC FILING

DO NOT MAIL



22101B005

2022

OR FISCAL YEAR BEGINNING 2022, ENDING

Keep this for your records. Do not send this form to the Revenue Administration Division unless specifically requested to do so. See instructions.

NATIONAL AUTO AUCTION ASSOCIATION

Name of corporation, pass-through entity, estate or trust

Federal Employer Identification Number

Name and Title of Fiduciary

5320 SPECTRUM DRIVE

FREDERICK

MD

21703

Street Address

City or town

State

ZIP Code

+4

PART I Tax Return Information (whole dollars only)

- 1. Amount of overpayment to be applied to 2023 estimated tax .00
2. Amount of overpayment to be refunded REFUND 2. .00
3. Total amount due 165 .00

PART II Declaration and Signature Authorization

Under penalties of perjury, I declare that I am an officer, general partner, or managing member of the above corporation or passthrough entity, or a fiduciary of the entity filing this declaration. I have compared the information contained on my electronic return with the information that I provided to my electronic return originator or entered on-line and that the name(s), address and amounts described above agree with the amounts shown on the corresponding lines of my 2022 Maryland electronic income tax return. To the best of my knowledge and belief, the return is true, correct and complete. I consent that the return, including accompanying schedules and statements, be sent to the Revenue Administration Division by my electronic return originator or by the electronic return software provider.

PIN: Check one box only

[X] I authorize CLIFTONLARSONALLEN LLP to enter or generate my PIN as my signature on my tax year 2022 electronically filed income tax return.

55902

Enter five digits. Do not enter all zeros.

[] I will enter my PIN as my signature on the tax year 2022 electronically filed business income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

DocuSigned by: [Signature] Signature DEADD062AA7543E...

9/5/2023

Date

PART III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN Enter your six digit EFIN followed by your five-digit self-selected PIN

54434955902

Do not enter all zeros.

I certify this numeric entry is my PIN, which is my signature for tax year 2022 electronically filed income tax return for this business. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and the Maryland MeF Handbook for Authorized e-File Providers.

CLIFTONLARSONALLEN LLP

EROs signature

083023

Date

MARYLAND FORM 500E

APPLICATION FOR EXTENSION TO FILE CORPORATION INCOME TAX RETURN



22500E005

2022

OR FISCAL YEAR BEGINNING 2022 ENDING

FOR DO NOT RECORDS

846045987

Federal Employer Identification Number (9 digits)

NATIONAL AUTO AUCTION ASSOCIATION

Name

5320 SPECTRUM DRIVE

Current Mailing Address (PO Box, number, street and apt. no.)

D

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

FREDERICK MD 21703

City or Town State ZIP Code + 4

Foreign Country Name

Foreign Province/State/County

Foreign Postal Code

For Office Use Only

Table with 4 columns: ME, YE, EC, EC

STOP

IF NO TAX IS DUE WITH THIS EXTENSION, DO NOT MAIL THIS PAPER FORM UNLESS IT IS THE FIRST FILING OF THE ENTITY, INSTEAD FILE THE EXTENSION AT: www.marylandtaxes.gov OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

Check here if you are a first time filer or your mailing address has changed.

TAX PAYMENT WORKSHEET INSTRUCTIONS

- Line 1 - Tax liability Enter the total amount of income tax the corporation is expected to owe. Use Form 500 as a worksheet.
Line 2 - Estimated tax payments Enter the total amount of Maryland estimated tax paid with Form 500D for the tax year. Include any overpayment from the prior period that was credited to the current tax year.
Line 3 - Allowable tax credits Enter the allowable tax credits from Form 500R or 502S or tax paid on the corporation's behalf by a pass-through entity.
Line 4 - Total payments and credits Add lines 2 and 3 and enter the total on line 4.
Line 5 - Tax due Subtract line 4 from line 1 and enter the result on line 5. This is the tax to be paid with the application for extension.

TAX PAYMENT WORKSHEET

Table with 5 rows: 1. Tax liability expected for the current tax year 2970.00, 2. Estimated tax payments and amount credited from the prior period 0.00, 3. Allowable tax credits .00, 4. Total payments and credits. Add lines 2 and 3 and enter here .00, 5. Tax due - Subtract line 4 from line 1 2970.00

TAX PAID WITH THIS EXTENSION \$ 2970.00

(If filing and paying electronically, do not mail this form.)

IF NO TAX IS DUE WITH THIS EXTENSION, DO NOT MAIL THIS PAPER FORM UNLESS IT IS THE FIRST FILING OF THE ENTITY, INSTEAD FILE THE EXTENSION AT: www.marylandtaxes.gov OR CALL 410-260-7829 FROM CENTRAL MARYLAND OR 1-800-260-3664 FROM ELSEWHERE TO TELEFILE THIS FORM.

MARYLAND FORM 500

CORPORATION INCOME TAX RETURN



225000005

2022

\$

OR FISCAL YEAR BEGINNING _____ 2022, ENDING _____

846045987

Federal Employer Identification Number (9 digits)

FEIN Applied for Date (MMDDYY)

010665

Date of Organization or Incorporation (MMDDYY)

541800

Business Activity Code No. (6 digits)

NATIONAL AUTO AUCTION ASSOCIATION

Name

5320 SPECTRUM DRIVE

Current Mailing Address (PO Box, number, street and apt. no)

D

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

FREDERICK

MD

21703

City or Town

State

ZIP Code + 4

Do not write in this space. ME YE

Amended Return

Foreign Country Name

Foreign Province/State/County

Foreign Postal Code

CHECK HERE IF: Name or address has changed, Inactive corporation, First filing of the corporation, Final Return, This tax year's beginning and ending dates are different from last year's due to an acquisition or consolidation.

IF FILING TO CLAIM A NET OPERATING LOSS, CHECK THE APPROPRIATE BOX Carryback Carryforward

Attach copies of the federal form for the loss year and Form 1139.

SEE CORPORATION INSTRUCTIONS. ATTACH A COPY OF THE FEDERAL INCOME TAX RETURN THROUGH SCHEDULE M2.

1a. Federal Taxable Income (Enter amount from Federal Form 1120 line 28 or Form 1120-C line 25c.) See Instructions. Check applicable box: 1120 1120-REIT 990T Other: IF 1120S, FILE ON FORM 510 1a. 38005 .00
1b. Special Deductions (Federal Form 1120 line 29b or Form 1120-C line 26b.) 1b. 0 .00
1c. Federal Taxable Income before net operating loss deduction (Subtract line 1b from 1a) 1c. 38005 .00

MARYLAND ADJUSTMENTS TO FEDERAL TAXABLE INCOME

(All entries must be positive amounts.)

ADDITION ADJUSTMENTS

2a. Section 10-306.1 related party transactions 2a. .00
2b. Decoupling Modification Addition adjustment (Enter code letter(s) from instructions.) 2b. .00
2c. Total Maryland Addition Adjustments to Federal Taxable Income (Add lines 2a and 2b) 2c. .00

SUBTRACTION ADJUSTMENTS

3a. Section 10-306.1 related party transactions 3a. .00
3b. Dividends for domestic corporation claiming foreign tax credits (Federal form 1120/1120C Schedule C line 18) 3b. .00

MARYLAND FORM 500

CORPORATION INCOME TAX RETURN



225000105

NAME NATIONAL AUTO AUCTION ASSOCIATION *****

- 3c. Dividends from related foreign corporations
3d. Decoupling Modification Subtraction adjustment
3e. Total Maryland Subtraction Adjustments to Federal Taxable Income
4. Maryland Adjusted Federal Taxable Income before NOL deduction is applied
5. Enter Adjusted Federal NOL Carry-forward available from previous tax years
6. Maryland Adjusted Federal Taxable Income

MARYLAND ADDITION MODIFICATIONS (All entries must be positive amounts.)

- 7a. State and local income tax
7b. Dividends and interest from another state, local or federal tax exempt obligation
7c. Net operating loss modification recapture
7d. Domestic Production Activities Deduction
7e. Deduction for Dividends paid by captive REIT
7f. Other additions
7g. Total Addition Modifications

MARYLAND SUBTRACTION MODIFICATIONS (All entries must be positive amounts.)

- 8a. Income from US Obligations
8b. Other subtractions
8c. Total Subtraction Modifications

NET MARYLAND MODIFICATIONS

- 9. Total Maryland Modifications
10. Maryland Modified Income

APPORTIONMENT OF INCOME

(To be completed by multistate corporations whose apportionment factor is less than 1, otherwise skip to line 13.)

- 11. Maryland apportionment factor
12. Maryland apportionment income

- 13. Maryland taxable income
14. Tax
15a. Estimated tax paid with Form 500D, Form MW506NRS and/or credited from 2021 overpayment
15b. Tax paid with an extension request

- 15c. Nonrefundable business income tax credits from Part AAA.
15d. Refundable business income tax credits from Part DDD.
15e. The Heritage Structure Rehabilitation Tax Credit is claimed on line 1 of Part DDD on Form 500CR.

You must file this form electronically to claim business tax credits from Form 500CR.

MARYLAND
FORM
500

CORPORATION INCOME
TAX RETURN



225000205

2022
page 3

NAME NATIONAL AUTO AUCTION ASSOCIATION *****

15f. Nonresident tax paid on behalf of the corporation by pass-through entities (Attach Maryland Schedule 510/511 K-1.) ~~~~~	15f. _____	.00
15g. If amending, total payments made with original plus additional tax paid after original was filed ~~~~~	15g. _____	.00
15h. Total payments and credits (add lines 15a through 15g) ~~~~~	15h. _____	2970.00
16. Balance of tax due (If line 14 exceeds line 15h enter the difference.) ~~~~~	16. _____	165.00
17. Overpayment (If line 15h exceeds line 14, enter the difference.) ~~~~~	17. _____	0.00
17a. If amending prior overpayment (Total all refunds previously issued.) ~~~~~	17a. _____	.00
18. Interest and/or penalty from Form 500UP _____ or late payment interest _____ for original return ~~~~~	18. _____	.00
19. Total balance due (Add lines 14, 17a and 18. Subtract line 15h.) ~~~~~	19. _____	165.00
20. Amount of overpayment from original return to be applied to estimated tax for 2023 (not to exceed the net of lines 17 minus 17a and 18.) ~~~~~	20. _____	0.00
21. Amount of overpayment TO BE REFUNDED (Add lines 18 and 20, and subtract the total from line 17.) (If amending subtract lines 17a and 18 from line 17.) ~~~~~	21. _____	0.00

DIRECT DEPOSIT OF REFUND (See Instructions.) Verify that all account information is correct and clearly legible.
If you are requesting direct deposit of your refund, complete the following.

- Check here if you authorize the State of Maryland to issue your refund by direct deposit.
- Check here if this refund will go to an account outside of the United States.

22a. Type of account: | Checking Savings

22b. Routing Number (9-digits): | _____

22c. Account number: | _____

22d. Name as it appears on the bank account: _____

INFORMATIONAL PURPOSES ONLY (LINES 23 & 24)

23. NOL generated in Current Year - Carryforward 20 years and carry back 2 years (farming loss ONLY). (If line 6 is less than zero, enter on line 23.) ~~~~~	23. _____	0.00
24. NAM generated in Current Year - Carried Forward/Back with Loss on Line 23 per Section 10-205(e) (If line 6 is less than zero AND line 9 is greater than zero, enter the amount from line 9 on line 24.) ~~~~~	24. _____	0.00

FOR USE IF AMENDING THE RETURN

Explanation of Changes to Income, Modifications, Apportionment Factor and Credits. Show the computation in detail and attach schedules as necessary. Check the box or boxes that reflect the reason for filing this amended return and explain in the space provided below the checkboxes. If more space is needed, you may attach additional pages.

- 1. Amended to claim a Net Operating Loss Deduction
- 2. Amended to report a federal adjustment or an RAR (Revenue Agent Report)
- 3. Amended to claim Business Tax Credit.
- 4. Amended to claim nonresident PTE Tax Credit
- 5. Amended to report income omitted on previous filing
- 6. Amended to change apportionment factor
- 7. Amended for another reason

Explanation of Changes: _____

MARYLAND
FORM
500

CORPORATION INCOME
TAX RETURN



225000305

2022
page 4

NAME NATIONAL AUTO AUCTION ASSOCIATION *****

Schedule A - COMPUTATION OF APPORTIONMENT FACTOR (Applies only to multistate corporations. See instructions.)

NOTE: Rental/leasing companies, financial institutions, transportation companies, and worldwide headquartered companies see instructions on Special Apportionment.	Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ^ Column 2 rounded to six places)
1. Receipts			
a. Gross receipts or sales less returns and allowances ~~~~~	.00	.00	
b. Dividends ~~~~~	.00	.00	
c. Interest ~~~~~	.00	.00	
d. Gross rents ~~~~~	.00	.00	
e. Gross royalties ~~~~~	.00	.00	
f. Capital gain net income ~~~~~	.00	.00	
g. Other income (Attach schedule.) ~~~~~	.00	.00	
h. Total receipts (Add lines 1(a) through 1(g), for Columns 1 and 2.) ~~~~~	.00	.00	_____ \$

Report this factor on line 4 unless you use a special apportionment formula or alternative apportionment formula.

2. Property			
a. Inventory ~~~~~	.00	.00	
b. Machinery and equipment ~~~~~	.00	.00	
c. Buildings ~~~~~	.00	.00	
d. Land ~~~~~	.00	.00	
e. Other tangible assets (Attach schedule.) ~~~	.00	.00	
f. Rent expense capitalized (multiply by eight) ~~~~~	.00	.00	
g. Total property (Add lines 2a through 2f, for Columns 1 and 2.) ~~~~~	.00	.00	_____ \$
3. Payroll			
a. Compensation of officers ~~~~~	.00	.00	
b. Other salaries and wages ~~~~~	.00	.00	
c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) ~~~~~	.00	.00	_____ \$

4. Maryland apportionment factor Enter amount from Line 1 Column 3. If an alternative apportionment formula or a special apportionment formula is used, enter the alternative or special apportionment factor here. (If factor is zero, enter .000000 on line 11, page 2.) ~~~~~

_____ \$

Check here if special apportionment or alternative apportionment formula is used.



225000405

NAME NATIONAL AUTO AUCTION ASSOCIATION*****

SCHEDULE B - ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)

- 1. Telephone number of corporation tax department: 3016960400
- 2. Address of principal place of business in Maryland (if other than indicated on page 1): _____
- 3. Brief description of operations in Maryland: MANAGEMENT SERVICES
- 4. Has the Internal Revenue Service made adjustments (for a tax year in which a Maryland return was required) that were not previously reported to the Maryland Revenue Administration Division? ~~~~~ Yes No
If "yes", indicate tax year(s) here: _____ and submit an amended return(s) together with a copy of the IRS adjustment report(s) under separate cover.
- 5. Did the corporation file employer withholding tax returns/forms with the Maryland Revenue Administration Division for the last calendar year? ~~~~~ Yes No
- 6. Is this entity part of the federal consolidated filing? ~~~~~ | Yes No
If a multistate operation, provide the following:
- 7. Is this entity a multistate corporation that is a member of a unitary group? ~~~~~ | Yes No
- 8. Is this entity a multistate manufacturer with more than 25 employees? ~~~~~ | Yes No

SCHEDULE C - ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)

- 1. Subtraction for donations of certain disposable diapers, certain hygiene products, and certain monetary gifts.
List the name(s) of the qualified charitable entity on the lines below.
- _____
- _____
- _____
- _____
- _____

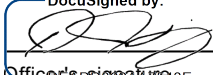


225000505

SIGNATURE AND VERIFICATION

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. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Check here if you authorize your preparer to discuss this return with us.

DocuSigned by:


Officer's signature

9/5/2023

Date

PAUL LIPS, CEO

Officer's Name and Title

CLIFTONLARSONALLEN LLP

Printed name of the Preparer / or Firm's name

901 NORTH GLEBE ROAD SUITE 200

Street address of preparer or Firm's address

ROBERT WILLIAMS

Preparer's signature (Required by Law)

Date

ARLINGTON VA 22203

City, State, ZIP Code + 4

5712279500

Telephone number of preparer

P01345960

Preparer's PTIN (Required by Law)

CODE NUMBERS (3 digits per line)

INCLUDE ALL REQUIRED PAGES OF FORM 500

Make checks payable to and mail to:

Comptroller Of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001
(Write Your FEIN On Check Using Blue Or Black Ink.)

Form **8868**
(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

| File a separate application for each return.
| Go to www.irs.gov/Form8868 for the latest information.

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print	Name of exempt organization or other filer, see instructions. NATIONAL AUTO AUCTION ASSOCIATION	Taxpayer identification number (TIN) 84-6045987
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 5320 SPECTRUM DRIVE, D	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREDERICK, MD 21703	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

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

PAUL LIPS

• The books are in the care of | 5320 SPECTRUM DRIVE, SUITE D - FREDERICK, MD 21703

Telephone No. | (301)696-0400 Fax No. | _____

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

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2022 or
- tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)

MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Open to Public Inspection


A For the 2022 calendar year, or tax year beginning		and ending	
B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization NATIONAL AUTO AUCTION ASSOCIATION		D Employer identification number 84-6045987
	Doing business as		E Telephone number (301)696-0400
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	5320 SPECTRUM DRIVE		G Gross receipts \$ <u>4,974,628.</u>
	City or town, state or province, country, and ZIP or foreign postal code FREDERICK, MD 21703		
F Name and address of principal officer: PAUL LIPS SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
I Tax-exempt status: 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) (insert no.) 4947(a)(1) or 527		H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
J Website: WWW.NAAA.COM		If "No," attach a list. See instructions	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1953	M State of legal domicile: CO
H(c) Group exemption number			

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>THE NATIONAL AUTO AUCTION ASSOCIATION PROVIDES A UNIFIED VOICE FOR THE AUTO AUCTION INDUSTRY.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a) ~~~~~ 3 18		
	4	Number of independent voting members of the governing body (Part VI, line 1b) ~~~~~ 4 18		
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a) ~~~~~ 5 10		
	6	Total number of volunteers (estimate if necessary) ~~~~~ 6 100		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 ~~~~~ 7a 468,300.		
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11 <input type="checkbox"/> 7b 27,240.		
Revenue	8	Contributions and grants (Part VIII, line 1h) ~~~~~	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g) ~~~~~	34,395.	488,462.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) ~~~~~	802,615.	1,091,050.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ~~~~~	1,384,602.	1,944,619.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <input type="checkbox"/>	578,110.	885,923.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) ~~~~~	2,799,722.	4,410,054.
	14	Benefits paid to or for members (Part IX, column (A), line 4) ~~~~~	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ~~~	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) ~~~~~	1,360,049.	1,652,494.
	b	Total fundraising expenses (Part IX, column (D), line 25) ~~~~~	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ~~~~~	1,312,121.	2,814,051.
Net Assets or Fund Balances	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ~~~~~	2,672,170.	4,466,545.
	19	Revenue less expenses. Subtract line 18 from line 12 <input type="checkbox"/>	127,552.	-56,491.
	20	Total assets (Part X, line 16) ~~~~~	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26) ~~~~~	4,012,068.	4,546,285.
22	Net assets or fund balances. Subtract line 21 from line 20 <input type="checkbox"/>	1,067,848.	2,019,635.	
		2,944,220.	2,526,650.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here		9/5/2023			
	Signature of officer PAUL LIPS, CEO	Date			
Paid Preparer Use Only	Print/Type preparer's name ROBERT WILLIAMS	Preparer's signature ROBERT WILLIAMS	Date 09/01/23	Check if self-employed <input type="checkbox"/>	PTIN P01345960
	Firm's name CLIFTONLARSONALLEN LLP	Firm's EIN 41-0746749	Firm's address 901 NORTH GLEBE ROAD, SUITE 200 ARLINGTON, VA 22203	Phone no. (571) 227-9500	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE NATIONAL AUTO AUCTION ASSOCIATION PROVIDES A UNIFIED VOICE FOR THE AUTO AUCTION INDUSTRY, PROTECTS AND PROMOTES THE INTERESTS OF ITS MEMBERS AND LEADS WITH THE HIGHEST ETHICAL STANDARDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes X No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No

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

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$) ANNUAL MEETING TO PROVIDE FORUM AND NETWORKING FOR MEMBERS AND THOSE INTERESTED IN THE WHOLESALE AUTO AUCTION INDUSTRY.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) MEMBERSHIP SERVICES NATIONAL AUTO AUCTION ASSOCIATION MEMBER SERVICES INCLUDE A WIDE RANGE OF EDUCATIONAL OFFERINGS, INCLUDING TRAINING, INDUSTRY STANDARDS AND CERTIFICATION; PUBLIC RELATIONS, INDUSTRY AND GOVERNMENT REPRESENTATION. THE ASSOCIATION ALSO PROVIDES A SPRING BUSINESS MEETING/ANNUAL CONVENTION AND EXPOSITION AND EDUCATIONAL TRAINING SEMINARS. NATIONAL AUTO AUCTION ASSOCIATION SERVICES CORPORATION, A SEPARATE REVENUE PRODUCING CORPORATION ALSO BENEFITS MEMBERS. THE ORGANIZATION ALSO PRINTS A MEMBERSHIP DIRECTORY TO FACILITATE COMMUNICATION WITH MEMBERS AND ALLOW NON-MEMBERS TO CONTACT MEMBERS.

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 containing various tax-related questions and their corresponding Yes/No responses.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c containing questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, foreign accounts, and other IRS filings.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question description, Yes, No. Rows 1a-1b, 2, 3, 4, 5, 6, 7a-7b, 8a-8b, 9.

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

Table with 3 columns: Question description, Yes, No. Rows 10a-10b, 11a-11b, 12a-12c, 13, 14, 15a-15b, 16a-16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
PAUL LIPS - (301)696-0400
5320 SPECTRUM DRIVE, SUITE D, FREDERICK, MD 21703

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

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

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FRANK HACKETT EXECUTIVE CONSULTANT	40.00 1.00			X				330,120.	0.	76,995.
(2) TRICIA HEON CEO	40.00 5.00			X				270,956.	0.	34,663.
(3) LAURIE OAKMAN COMMUNICATIONS MANAGER	40.00 5.00				X			103,317.	0.	42,405.
(4) BETH WEBER PROJECT AND MEMBERSHIP MANAGER	40.00 5.00				X			109,394.	0.	34,905.
(5) MAXWELL COLE PUBLIC AFFAIRS MANAGER	40.00 5.00				X			116,000.	0.	18,760.
(6) STEVE MCCONNAUGHEY CFO (UNTIL JAN '22)	40.00 5.00			X				4,603.	0.	3,196.
(7) PAUL LIPS CFO (FROM AUG '22)	40.00 5.00			X				4,458.	0.	0.
(8) R. CHARLES NICHOLS CHAIR OF THE BOARD	5.00 1.00	X		X				0.	0.	0.
(9) CHARLOTTE PYLE SECRETARY	1.00 0.00	X		X				0.	0.	0.
(10) DOUG SHORE TREASURER	1.00 0.00	X		X				0.	0.	0.
(11) GARRISON HUDKINS PRESIDENT	1.00 0.00	X		X				0.	0.	0.
(12) ERIC AUTENRIETH PRESIDENT-ELECT	1.00 0.00	X		X				0.	0.	0.
(13) MIKE BROWNING EXECUTIVE VICE PRESIDENT	1.00 0.00	X		X				0.	0.	0.
(14) CRAIG AMELUNG VICE PRESIDENT	1.00 0.00	X		X				0.	0.	0.
(15) CRISSY BRIGGS DIRECTOR	1.00 0.00	X						0.	0.	0.
(16) CLINT WEAVER DIRECTOR	1.00 0.00	X						0.	0.	0.
(17) TOM FRANCOIS DIRECTOR	1.00 0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) LUKE PIDGEON DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) ROB THOMPSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) WYATT CARTER DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) JACOB WARREN DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) ANTHONY ROTSTART DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) STEVE KESSLER DIRECTOR	1.00 0.00	X						0.	0.	0.
(24) JENNIFER LEOCARDI DIRECTOR	1.00 0.00	X						0.	0.	0.
(25) ASHLEY DIETZE DIRECTOR	1.00 0.00	X						0.	0.	0.
1 b Subtotal								938,848.	0.	210,924.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								938,848.	0.	210,924.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 6

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MILES AND STOCKBRIDGE PC, 30 WEST PATRICK ST STE 600, FREDERICK, MD 21701	LEGAL	265,907.
CLIFTONLARSONALLEN LLP PO BOX 829709, PHILADELPHIA, PA 19182	ACCOUNTING	131,834.

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514			
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns ~~~~~	1a							
	b	Membership dues ~~~~~	1b							
	c	Fundraising events ~~~~~	1c							
	d	Related organizations ~~~~~	1d							
	e	Government grants (contributions)	1e							
	f	All other contributions, gifts, grants, and similar amounts not included above ~	1f	488,462.						
	g	Noncash contributions included in lines 1a-1f	1g	\$						
	h	Total. Add lines 1a-1f <input type="checkbox"/>		488,462.						
	Program Service Revenue	2 a	MEMBERSHIP DUES	Business Code 441100	762,305.	762,305.				
b		ANNUAL CONVENTION	441100	318,740.	318,740.					
c		ADVERTISING	441100	8,000.		8,000.				
d		APPLICATION FEES	441100	1,650.	1,650.					
e		PUBLICATIONS	441100	355.	355.					
f		All other program service revenue ~~~~~								
g		Total. Add lines 2a-2f <input type="checkbox"/>		1,091,050.						
Other Revenue		3	Investment income (including dividends, interest, and other similar amounts) ~~~~~		1,930,225.			1,930,225.		
	4	Income from investment of tax-exempt bond proceeds								
	5	Royalties <input type="checkbox"/>		425,623.			425,623.			
	6 a	Gross rents ~~~~~	6a	(i) Real						
				(ii) Personal						
				b	Less: rental expenses ~	6b				
				c	Rental income or (loss)	6c				
	d	Net rental income or (loss) <input type="checkbox"/>								
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities	578,968.					
				(ii) Other						
				b	Less: cost or other basis and sales expenses ~~~~	7b	564,574.			
				c	Gain or (loss) ~~~~~	7c	14,394.			
	d	Net gain or (loss) <input type="checkbox"/>		14,394.			14,394.			
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 ~~~~~	8a							
b				Less: direct expenses ~~~~~	8b					
c				Net income or (loss) from fundraising events <input type="checkbox"/>						
9 a	Gross income from gaming activities. See Part IV, line 19 ~~~~~	9a								
			b	Less: direct expenses ~~~~~	9b					
			c	Net income or (loss) from gaming activities <input type="checkbox"/>						
10 a	Gross sales of inventory, less returns and allowances ~~~~~	10a								
			b	Less: cost of goods sold ~~~~~	10b					
			c	Net income or (loss) from sales of inventory <input type="checkbox"/>						
Miscellaneous Revenue	11 a	MANAGEMENT FEE	Business Code 561000	460,300.		460,300.				
	b									
	c									
	d	All other revenue ~~~~~								
	e	Total. Add lines 11a-11d <input type="checkbox"/>		460,300.						
12	Total revenue. See instructions <input type="checkbox"/>		4,410,054.	1,083,050.	468,300.	2,370,242.				

Part X Balance Sheet		Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/>		
		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing ~~~~~	357,257.	1	1,024,832.
	2 Savings and temporary cash investments ~~~~~	76,324.	2	56,367.
	3 Pledges and grants receivable, net ~~~~~		3	
	4 Accounts receivable, net ~~~~~	57,500.	4	73,905.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ~~~~~		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) ~~~		6	
	7 Notes and loans receivable, net ~~~~~		7	
	8 Inventories for sale or use ~~~~~		8	
	9 Prepaid expenses and deferred charges ~~~~~	179,853.	9	128,881.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D ~~~	10a 563,230.		
	b Less: accumulated depreciation ~~~~~	10b 432,219.		
	11 Investments - publicly traded securities ~~~~~	2,474,741.	11	2,172,781.
	12 Investments - other securities. See Part IV, line 11 ~~~~~	1,000.	12	1,000.
	13 Investments - program-related. See Part IV, line 11 ~~~~~		13	
	14 Intangible assets ~~~~~		14	
	15 Other assets. See Part IV, line 11 ~~~~~	700,043.	15	957,508.
16 Total assets. Add lines 1 through 15 (must equal line 33) <input type="checkbox"/>	4,012,068.	16	4,546,285.	
Liabilities	17 Accounts payable and accrued expenses ~~~~~	106,306.	17	728,448.
	18 Grants payable ~~~~~		18	
	19 Deferred revenue ~~~~~	0.	19	149,900.
	20 Tax-exempt bond liabilities ~~~~~		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D ~~~	231,571.	21	315,743.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ~~~~~		22	
	23 Secured mortgages and notes payable to unrelated third parties ~~~~~		23	
	24 Unsecured notes and loans payable to unrelated third parties ~~~~~		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D ~~~~~	729,971.	25	825,544.
	26 Total liabilities. Add lines 17 through 25 <input type="checkbox"/>	1,067,848.	26	2,019,635.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions ~~~~~	2,944,220.	27	2,526,650.
	28 Net assets with donor restrictions ~~~~~		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds ~~~~~		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund ~~~~~		30	
	31 Retained earnings, endowment, accumulated income, or other funds ~~~		31	
32 Total net assets or fund balances ~~~~~	2,944,220.	32	2,526,650.	
33 Total liabilities and net assets/fund balances <input type="checkbox"/>	4,012,068.	33	4,546,285.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,410,054.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,466,545.
3	Revenue less expenses. Subtract line 2 from line 1	3	-56,491.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,944,220.
5	Net unrealized gains (losses) on investments	5	-361,079.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,526,650.

Part XII Financial Statements and Reporting

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

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

Form 990 (2022)

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

Organization type (check one):

- Filers of: Section:
- Form 990 or 990-EZ 501(c)(6) (enter number) organization
- 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ~~~~~ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	_____ _____ _____	\$ <u>59,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>2</u>	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>3</u>	_____ _____ _____	\$ <u>103,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>4</u>	_____ _____ _____	\$ <u>65,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>5</u>	_____ _____ _____	\$ <u>55,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
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(a) Part I No.	(b) Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$ 42,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>7</u>	_____ _____ _____	\$ <u>43,100.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>8</u>	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>9</u>	_____ _____ _____	\$ <u>6,500.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>10</u>	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>11</u>	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
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(a) Part I No.	(b) Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
12	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	<hr/> <hr/> <hr/>	\$ 21,870.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

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

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

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public
Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
--	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ~~~~~ \$ 0.
- 3 Volunteer hours for political campaign activities ~~~~~ 0.

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ~~~~~ \$ _____
 - 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ~~~~~ \$ _____
 - 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ~~~~~ Yes No
 - 4a Was a correction made? ~~~~~ Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ~~~~~ \$ 0.
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ~~~~~ \$ 0.
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ~~~~~ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? ~~~~~ Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying) ~~~~~														
b	Total lobbying expenditures to influence a legislative body (direct lobbying) ~~~~~														
c	Total lobbying expenditures (add lines 1a and 1b) ~~~~~														
d	Other exempt purpose expenditures ~~~~~														
e	Total exempt purpose expenditures (add lines 1c and 1d) ~~~~~														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f) ~~~~~														
h	Subtract line 1g from line 1a. If zero or less, enter -0- ~~~~~														
i	Subtract line 1f from line 1c. If zero or less, enter -0- ~~~~~														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No														

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a	Lobbying nontaxable amount				
b	Lobbying ceiling amount (150% of line 2a, column(e))				
c	Total lobbying expenditures				
d	Grassroots nontaxable amount				
e	Grassroots ceiling amount (150% of line 2d, column (e))				
f	Grassroots lobbying expenditures				

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers? ~~~~~			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ~			
c Media advertisements? ~~~~~			
d Mailings to members, legislators, or the public? ~~~~~			
e Publications, or published or broadcast statements? ~~~~~			
f Grants to other organizations for lobbying purposes? ~~~~~			
g Direct contact with legislators, their staffs, government officials, or a legislative body? ~~~~~			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? ~~~~			
i Other activities? ~~~~~			
j Total. Add lines 1c through 1i ~~~~~			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? ~~~~			
b If "Yes," enter the amount of any tax incurred under section 4912 ~~~~~			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 ~~~~			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? <input type="checkbox"/>			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members? ~~~~~		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? ~~~~~		X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members ~~~~~	1	748,355.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year ~~~~~	2a	186,663.
b Carryover from last year ~~~~~	2b	
c Total ~~~~~	2c	186,663.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues ~~~~~	3	134,704.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year? ~~~~~	4	51,959.
5 Taxable amount of lobbying and political expenditures. See instructions <input type="checkbox"/>	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization NATIONAL AUTO AUCTION ASSOCIATION Employer identification number 84-6045987

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor advisement.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, number of easements, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

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

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

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

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

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

	Amount
c Beginning balance	
d Additions during the year	
e Distributions during the year	
f Ending balance	

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

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

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

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

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

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

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

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

- (i) Unrelated organizations _____
- (ii) Related organizations _____

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		161,305.	55,977.	105,328.
d Equipment		401,925.	376,242.	25,683.
e Other <input type="checkbox"/>				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) <input type="checkbox"/>				131,011.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) DEPOSITS	12,023.
(2) DEFERRED COMPENSATION INVESTMENTS	587,723.
(3) RIGHT OF USE ASSET	207,762.
(4) INTANGIBLE ASSET	150,000.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	957,508.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMPENSATION	587,723.
(3) LEASE LIABILITY	237,821.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	825,544.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALF OF THE
 INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE FUNDS
 AND, THEREFORE, THESE FUNDS ARE RECORDED AS A LIABILITY ON THE
 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION.

PART X, LINE 2:

THE ASSOCIATION IS EXEMPT FROM PAYMENT OF INCOME TAXES ON ITS EXEMPT
 ACTIVITIES UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE (IRC).
 HOWEVER, THE ASSOCIATION IS SUBJECT TO FEDERAL AND STATE TAXES ON ITS
 UNRELATED BUSINESS INCOME.

Part XIII Supplemental Information *(continued)*

THE ORGANIZATION'S INCOME TAX RETURN IS SUBJECT TO REVIEW AND EXAMINATION

BY FEDERAL AND STATE AUTHORITIES. THE ASSOCIATION IS NOT AWARE OF ANY

ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **NATIONAL AUTO AUCTION ASSOCIATION** Employer identification number **84-6045987**

Part I Questions Regarding Compensation

	Yes	No								
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.										
<table border="0"> <tr> <td>First-class or charter travel</td> <td>Housing allowance or residence for personal use</td> </tr> <tr> <td>Travel for companions</td> <td>Payments for business use of personal residence</td> </tr> <tr> <td>Tax indemnification and gross-up payments</td> <td>Health or social club dues or initiation fees</td> </tr> <tr> <td>Discretionary spending account</td> <td>Personal services (such as maid, chauffeur, chef)</td> </tr> </table>	First-class or charter travel	Housing allowance or residence for personal use	Travel for companions	Payments for business use of personal residence	Tax indemnification and gross-up payments	Health or social club dues or initiation fees	Discretionary spending account	Personal services (such as maid, chauffeur, chef)		
First-class or charter travel	Housing allowance or residence for personal use									
Travel for companions	Payments for business use of personal residence									
Tax indemnification and gross-up payments	Health or social club dues or initiation fees									
Discretionary spending account	Personal services (such as maid, chauffeur, chef)									
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain ~~~~~	1b									
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? ~~~~~	2									
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.										
<table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:										
a Receive a severance payment or change-of-control payment? ~~~~~	4a	X								
b Participate in or receive payment from a supplemental nonqualified retirement plan? ~~~~~	4b	X								
c Participate in or receive payment from an equity-based compensation arrangement? ~~~~~	4c	X								
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.										
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.										
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:										
a The organization? ~~~~~	5a									
b Any related organization? ~~~~~	5b									
If "Yes" on line 5a or 5b, describe in Part III.										
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:										
a The organization? ~~~~~	6a									
b Any related organization? ~~~~~	6b									
If "Yes" on line 6a or 6b, describe in Part III.										
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III ~~~~~	7									
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III ~~~~~	8									
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? <input type="checkbox"/>	9									

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) FRANK HACKETT EXECUTIVE CONSULTANT	(i)	311,220.	0.	18,900.	31,742.	45,253.	407,115.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) TRICIA HEON CEO	(i)	235,013.	25,000.	10,943.	28,663.	6,000.	305,619.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4B:

THE EXECUTIVE CONSULTANT PARTICIPATED IN A 457(F) PLAN SPONSORED BY NAAA.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **NATIONAL AUTO AUCTION ASSOCIATION** Employer identification number **84-6045987**

FORM 990, PART VI, SECTION A, LINE 1A:

THERE SHALL BE AN EXECUTIVE COMMITTEE CONSISTING OF THE PRESIDENT,
PRESIDENT-ELECT, VICE-PRESIDENT, SECRETARY, TREASURER, CHAIRMAN OF THE
BOARD, EXECUTIVE VICE PRESIDENT, AND PRESIDENT-EMERITUS, IF ANY. THE
EXECUTIVE COMMITTEE MAY EXERCISE THE POWERS OF THE BOARD WHEN THE BOARD IS
NOT IN SESSION, REPORTING TO THE BOARD AT ITS SUCCEEDING MEETING OF ANY
ACTION TAKEN. THE BOARD MAY, HOWEVER, LIMIT THE AUTHORITY OF THE EXECUTIVE
COMMITTEE AS THE BOARD MAY FROM TIME TO TIME DEEM ADVISABLE.

FORM 990, PART VI, SECTION A, LINE 6:

THE ASSOCIATION HAS REGULAR MEMBERS WHICH ARE WHOLESALE AUTO AUCTIONS AND
ASSOCIATE MEMBERS WHO ARE EITHER REMARKETERS OR SUPPLIERS THAT DO BUSINESS
IN THE WHOLESALE AUTO AUCTION BUSINESS.

FORM 990, PART VI, SECTION A, LINE 7A:

ALL REGULAR MEMBERS, BEING A WHOLESALE MEMBER AUCTION, HAS ONE VOTE AND ALL
DIRECTORS AND OFFICERS ARE ELECTED BY THE MEMBERS AT THE ANNUAL MEETING OF
THE ASSOCIATION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WILL BE PREPARED BY AN OUTSIDE ACCOUNTING FIRM WITH
INFORMATION PROVIDED BY MANAGEMENT. THE FORM 990 IS REVIEWED BY MANAGEMENT
AND BY THE FINANCE AND BUDGET COMMITTEE. THE DRAFT FORM 990 WILL BE
PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FINALIZATION FOR REVIEW AND
COMMENTS. ONCE APPROVED THE FORM 990 WILL BE FILED WITH THE IRS.

Name of the organization NATIONAL AUTO AUCTION ASSOCIATION	Employer identification number 84-6045987
---	--

FORM 990, PART VI, SECTION B, LINE 12C:

THE POLICY IS REVIEWED BY THE BOARD OF DIRECTORS AND COMMITTEE CHAIRS PRIOR TO EACH MEETING OF THE ORGANIZATION AND ALL CONFLICTS OF INTEREST ARE RECOGNIZED AND ADDRESSED AT THAT TIME. THE POLICY APPLIES TO THE ASSOCIATION'S BOARD MEMBERS, COMMITTEE MEMBERS, OFFICERS, AND ANY ASSOCIATION MEMBER OR REPRESENTATIVE HAVING THE RIGHT TO VOTE ON MATTERS AFFECTING THE ASSOCIATION.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION FOR ALL OFFICERS AND KEY EMPLOYEES IS REVIEWED BY THE COMPENSATION COMMITTEE WHICH MAKES RECOMMENDATIONS FOR APPROVAL BY THE BOARD BASED ON COMPENSATION SURVEYS. THE DELIBERATIONS AND DECISIONS IS DOCUMENTED IN THE MEETING MINUTES. THIS PROCESS WAS LAST PERFORMED IN 2021.

FORM 990, PART VI, SECTION C, LINE 19:

THE ASSOCIATION MAKES ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC ON THE ASSOCIATION'S WEBSITE. THE ASSOCIATION DOES NOT MAKE ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **NATIONAL AUTO AUCTION ASSOCIATION** Employer identification number **84-6045987**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
NAAA POLITICAL ACTION COMMITTEE - 54-4646834 5320 SPECTRUM DRIVE, SUITE D FREDERICK, MD 21703	LEGISLATIVE	MARYLAND	527		NATIONAL AUTO AUCTION ASSOCIATION	X	
NAAA WARREN YOUNG, SR. SCHOLASTIC FOUNDATION - 05-0604611, 5320 SPECTRUM DRIVE, SUITE D, FREDERICK, MD 21703	SCHOLARSHIPS	MARYLAND	501(C)(3)	PF	N/A		X

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
NAAA SERVICES CORPORATION, INC. - 52-2011985 5320 SPECTRUM DRIVE, SUITE D FREDERICK, MD 21703	MARKETING	MD	NATIONAL AUTO AUCTION ASSOCIATION	C CORP	2,206,657.	5,021,170.	100%	X	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

	Yes	No
1a		X
1b		X
1c		X
1d		X
1e		X
1f	X	
1g		X
1h		X
1i		X
1j		X
1k		X
1l	X	
1m		X
1n	X	
1o	X	
1p		X
1q		X
1r		X
1s		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) NAAA SERVICES CORPORTION, INC.	L	424,300.	ACTUAL REIMBURSEMENT RECEIVED
(2) NAAA SERVICES CORPORTION, INC.	F	1,875,000.	ACTUAL AMOUNT RECEIVED
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

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

SCHEDULE R PART V LINE 2 LINE 1

INCLUDED IN THE REIMBURSEMENT AMOUNT OF \$424,300 IN SCHEDULE R PART V

LINE 2 LINE 1 ARE TRANSACTION TYPES N AND O. THE \$424,300 TRANSACTION

AMOUNT IS SHARED SERVICES AND USE OF FACILITIES FROM NAAA BASED ON A

FULL TIME EQUIVALENT CALCULATION.

Multiple horizontal lines for supplemental information.

Form **8868**
(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

| File a separate application for each return.
| Go to www.irs.gov/Form8868 for the latest information.

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print	Name of exempt organization or other filer, see instructions. NATIONAL AUTO AUCTION ASSOCIATION	Taxpayer identification number (TIN) 84-6045987
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 5320 SPECTRUM DRIVE, D	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREDERICK, MD 21703	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

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

PAUL LIPS

• The books are in the care of | 5320 SPECTRUM DRIVE, SUITE D - FREDERICK, MD 21703

Telephone No. | (301)696-0400 Fax No. | _____

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

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 2022 or
 tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	7,560.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	7,560.

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

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.
 MAIL TO: DEPARTMENT OF THE TREASURY
 INTERNAL REVENUE SERVICE CENTER
 OGDEN, UT 84201-0045

Form 8868 (Rev. 1-2022)

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 <input type="checkbox"/> Estimated tax penalty (see instructions). Check if Form 2220 is attached	2	5,720.
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 tax amount here ~~~~~	4	5,720.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k) <input type="checkbox"/>	5	0.
6a	Payments: A 2021 overpayment credited to 2022 <input type="checkbox"/> 2022	6a	
b	estimated tax payments. Check if section 643(g) election applies ~~~~	6b	
c	Tax deposited with Form 8868 ~~~~~	6c	7,560.
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 _____ Form 4136 _____ Other _____ Total	6g	
7	Total payments. Add lines 6a through 6g <input type="checkbox"/> Estimated tax	7	7,560.
8	penalty (see instructions). Check if Form 2220 is attached	8	271.
9	~~~~~	9	
10	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed ~~~~~	10	1,569.
11	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ~~~~~	11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No						
1	At any time during the 2022 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 _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
3	Enter the amount of tax-exempt interest received or accrued during the tax year ~~~~~ \$ _____	<input type="checkbox"/>	<input type="checkbox"/>						
4	Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.	<input type="checkbox"/>	<input type="checkbox"/>						
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Business Activity Code</th> <th style="width: 40%;">Available post-2017 NOL carryover</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table>		Business Activity Code	Available post-2017 NOL carryover		\$ _____		\$ _____	<input type="checkbox"/>	<input type="checkbox"/>
Business Activity Code	Available post-2017 NOL carryover								
	\$ _____								
	\$ _____								
6a	Did the organization change its method of accounting? (see instructions) ~~~~~	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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 <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

Part V Supplemental Information

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
		9/5/2023	CEO	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	ROBERT WILLIAMS	ROBERT WILLIAMS	09/01/23	<input type="checkbox"/>	P01345960
	Firm's name CLIFTONLARSONALLEN LLP	Firm's EIN 41-0746749		Firm's address 901 NORTH GLEBE ROAD, SUITE 200 ARLINGTON, VA 22203	
				Phone no. (571) 227-9500	

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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 NATIONAL AUTO AUCTION ASSOCIATION		B Employer identification number 84-6045987	
C Unrelated business activity code (see instructions) 561000		D Sequence: 1 of 2	

F Describe the unrelated trade or business MANAGEMENT SERVICES

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement) ~ S I J 2 ~	12	460,300.	460,300.
13	Total. Combine lines 3 through 12	13	460,300.	460,300.

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	207,200.
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	3,133.
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) ~ SEE STATEMENT 3 ~	14	218,700.
15	Total deductions. Add lines 1 through 14	15	429,033.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	31,267.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	31,267.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold and a 9th row for a Yes/No question regarding section 263A rules.

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

Table for Rent Income with columns A, B, C, D and rows for property descriptions, rent received, and deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows for debt-financed property, gross income, and deductions.

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
Totals <input type="text"/>			0.	0.	

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals <input type="text"/>		0.		0.

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

1	Description of exploited activity: _____	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) ~~~~	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) ~~~~~	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 ~~~~~	4
5	Gross income from activity that is not unrelated business income ~~~~~	5
6	Expenses attributable to income entered on line 5 ~~~~~	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 <input type="text"/>	7

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.

Table with 4 columns (A, B, C, D) and 2 rows. Row 2: Gross advertising income. Row 3: Add columns A through D. Enter here and on Part I, line 11, column (A). Total: 0.

Table with 4 columns (A, B, C, D) and 2 rows. Row 3: Direct advertising costs by periodical. Row 4: Add columns A through D. Enter here and on Part I, line 11, column (B). Total: 0.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter 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

Table with 4 columns (A, B, C, D) and 4 rows corresponding to lines 4, 5, 6, and 7.

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13. Total: 0.

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

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business. Rows (1) through (4).

Total. Enter here and on Part II, line 1. Total: 0.

Part XI Supplemental Information (see instructions)

Blank lines for supplemental information.

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2022

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 NATIONAL AUTO AUCTION ASSOCIATION	B Employer identification number 84-6045987
C Unrelated business activity code (see instructions) 513120	D Sequence: 2 of 2

F Describe the unrelated trade or business DIRECTORY ADVERTISING

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales _____				
b Less returns and allowances _____ c Balance _____	1c			
2 Cost of goods sold (Part III, line 8) _____	2			
3 Gross profit. Subtract line 2 from line 1c _____	3			
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions _____	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions _____	4b			
c Capital loss deduction for trusts _____	4c			
5 Income (loss) from a partnership or an S corporation (attach statement) _____	5			
6 Rent income (Part IV) _____	6			
7 Unrelated debt-financed income (Part V) _____	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) _____	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) _____	9			
10 Exploited exempt activity income (Part VIII) _____	10			
11 Advertising income (Part IX) _____	11	8,000.	398.	7,602.
12 Other income (see instructions; attach statement) _____	12			
13 Total. Combine lines 3 through 12 <input type="checkbox"/>	13	8,000.	398.	7,602.

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		7,602.
14 Other deductions (attach statement) _____		14		
15 Total deductions. Add lines 1 through 14 _____		15		7,602.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) _____		16		0.
17 Deduction for net operating loss. See instructions _____		17		0.
18 Unrelated business taxable income. Subtract line 17 from line 16 <input type="checkbox"/>		18		

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold and a 9th row for a Yes/No question regarding section 263A rules.

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

Table for Rent Income with columns A, B, C, D and rows for property descriptions, rent received, and deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows for property descriptions, gross income, deductions, and total income.

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

Table with 6 columns: 1. Name of controlled organization, 2. Employer identification number, 3. Net unrelated income (loss), 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.

Nonexempt Controlled Organizations

Table with 5 columns: 7. Taxable Income, 8. Net unrelated income (loss), 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.

Totals row for Part VI with summary calculations for columns 5, 6, 10, and 11.

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

Table with 5 columns: 1. Description of income, 2. Amount of income, 3. Deductions directly connected, 4. Set-asides, 5. Total deductions and set-asides.

Totals row for Part VII with summary calculations for columns 2 and 5.

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

Table with 7 rows for activity descriptions and a column for line numbers (2-7).

Part IX Advertising Income

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

A DIRECTORY ADVERTISING

B _____

C _____

D _____

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

	A	B	C	D
2 Gross advertising income ~~~~~	8,000.			
Add columns A through D. Enter here and on Part I, line 11, column (A) ~~~~~				8,000.

a

3 Direct advertising costs by periodical ~~~~~	398.			
a Add columns A through D. Enter here and on Part I, line 11, column (B) ~~~~~				398.

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 ~~~~~

	7,602.			
5	45,238.			
6	9,263.			
7	35,975.			
8	7,602.			

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

7,602.

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 <input type="checkbox"/>			0.

Part XI Supplemental Information (see instructions)

Form **2220**
Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

Attach to the corporation's tax return.
Go to www.irs.gov/Form2220 for instructions and the latest information.

FORM 990-T

2022

Name: NATIONAL AUTO AUCTION ASSOCIATION
Employer identification number: 84-6045987

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)		1	5,720.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c	Credit for federal tax paid on fuels (see instructions)	2c		
d	Total. Add lines 2a through 2c	2d		
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3		5,720.
4	Enter the tax shown on the corporation's 2021 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4		6,464.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5		5,720.

Reasons for Filing

Part II

Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9	04/15/22	06/15/22	09/15/22	12/15/22
10	1,430.	1,430.	1,430.	1,430.
11				
12				
13				
14		1,430.	2,860.	4,290.
15	0.	0.	0.	0.
16		1,430.	2,860.	
17	1,430.	1,430.	1,430.	1,430.
18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2022)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions ~~~~~	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19 ~~~~~	20			
21 Number of days on line 20 after 4/15/2022 and before 7/1/2022 ~~~	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365} \times 4\%$ (0.04) ~	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022 ~	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365} \times 5\%$ (0.05) ~	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023 ~~~	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365} \times 6\%$ (0.06) ~	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023 ~	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365} \times 7\%$ (0.07) ~	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023 ~~~	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365} \times \%$ ~~~~	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023 ~	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365} \times \%$ ~~~~	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024 ~~~	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365} \times \%$ ~~~~	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024 ~	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366} \times \%$ ~~~~	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36 ~~~~~	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns <input type="text"/>	38			\$ 271.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Certificate Of Completion

Envelope Id: 391F68147580484BBF9E618508397DF1	Status: Completed
Subject: Tax Return for National Auto Auction Association - A480667 - 2022	
Client Name: National Auto Auction Association	
Client Number: A480667	
Source Envelope:	
Document Pages: 129	Signatures: 8
Certificate Pages: 5	Initials: 1
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Lisa Holloman
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 S 6th St Ste 300
	Minneapolis, MN 55402-1418
	Lisa.Holloman@claconnect.com
	IP Address: 38.104.163.226

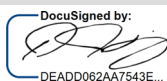
Record Tracking

Status: Original	Holder: Lisa Holloman	Location: DocuSign
9/1/2023 3:58:59 PM	Lisa.Holloman@claconnect.com	

Signer Events

Paul Lips
 plips@naaa.com
 Executive Director
 Security Level: Email, Account Authentication (None), Access Code

Signature



Signature Adoption: Drawn on Device
 Using IP Address: 67.175.145.238

Timestamp

Sent: 9/1/2023 4:19:19 PM
 Viewed: 9/5/2023 8:57:02 AM
 Signed: 9/5/2023 8:57:46 AM

Electronic Record and Signature Disclosure:

Accepted: 9/5/2023 8:57:02 AM
 ID: ed84119e-e0ef-41fa-960e-988e3fbc7947

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Meghan Ewin
 mewin@naaa.com
 Controller

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Sent: 9/1/2023 4:19:19 PM

Security Level: Email, Account Authentication (None), Access Code

Electronic Record and Signature Disclosure:

Accepted: 6/20/2023 1:13:39 PM
 ID: 54531df2-3744-41b3-8b43-e8cda5ddc89b

Robert Williams
 Robert.williams@claconnect.com

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Sent: 9/1/2023 4:19:19 PM

Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Witness Events

Signature

Timestamp