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FORM 990 INCOME TAX RETURN FOR YEAR ENDED DECEMBER 31, 2022

FORM 990

Tax Return Carryovers to 2023

	NAL AUTO AUCTION ASSOCIATION	Originating	ID Number: 84-6045987					
Disallowing Form	Description	Originating Form	Entity/ Activity	St/ City	Amount			
СНС	REASONABLE ESTIMATE OF NEXT YEAR NONDEDUCTIBLE LOBBYING EXPENSES	SCHC			51,959			
лс	EATENSES	SCIIC			31,93			

212541 04-01-22

Form 8879-TE

IRS e-file Signature Authorization for a Tax Exempt Entity

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

nding .20

2022

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of filer

Do not send to the IRS. Keep for your records.

<u>Go to www.irs.gov/Form8879TE fo</u>r the latest information.

	EIN or SSN
NATIONAL AUTO AUCTION ASSOCIATION	84-6045987

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

Part I Type of Return and Return Information	on
--	----

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 4,410,054
2a	Form 990-EZ check here ~	b Total revenue, if any (Form 990-EZ, line 9)	2b
За	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	b Total tax (Form 990-T, Part III, line 4) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	6b
7a	here ~~ Form 4720	b Total tax (Form 4720, Part III, line 1) ~ b FMV of	7b
8a	check here ~~ Form	assets at end of tax year (Form 5227, Item D)	8b
9a	5227 check here	b Tax due (Form 5330, Part II, line 19)	9b
10a	~~ Form 5330 check	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b
Dort	There - Booleration of the Conse	ure Authorization of Officer or Person Subject to Tay	

Part Ihe^te ~Declaration a**radrSigna**ture Authorization of Officer or Person Subject to Tax

CP check here

Under penalties of perjury, I declare that X	I am an officer of the above entity or	I am a person subject to tax with respect to (name
of entity)	, (EIN	N) 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

X	I authorize	CLIFTONLARSONALLEN LLP		to enter my PIN	55902
			ERO firm name	·	Enter five numbers, but

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

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.

9/5/2023

Date

Part III Certification and Authoritication

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**

| File a separate application for each return.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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 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	S.			
Type or	Name of exempt organization or other filer, see instru	Taxpayer identification number (TIN)				
print	NATIONAL AUTO AUCTION ASSOCIATION				84-6045	987
File by the due date for filing your	Number, street, and room or suite no. If a P.O. box, s 5320 SPECTRUM DRIVE, D	ee instructi	ons.			
return. See instructions.	City, town or post office, state, and ZIP code. For a for FREDERICK, MD 21703	oreign addr	ess, see instructions.			
Enter the	Return Code for the return that this application is for (file	e a separat	e application for each return)			0 1
Application	on	Return	Application			Return
Is For		Code	Is For			Code
Form 990		08				
Form 472	0 (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
	-T (trust other than above)	06	Form 8870			12
Form 990-	-T (corporation)	07				
• If the c • If this box I 1 I rec the I	one No. (301)696-0400 organization does not have an office or place of but is for a Group Return, enter the organization's four of the group, check this box	digit Group and at NOVEMB anization's	EXEMPTION Number (GEN) I tach a list with the names and TIN ER 15, 2023, to file return for	f this is fo s of all m	or the whole goembers the control organization	roup, check this extension is for.
3a If th	is application is for Forms 990-PF, 990-T, 4720, or 6069 nonrefundable credits. See instructions. is application is for Forms 990-PF, 990-T, 4720, or 6069 mated tax payments made. Include any prior year overpage.	, enter any	refundable credits and	3a 3b	\$	0.
c Bal	ance due. Subtract line 3b from line 3a. Include your pa	•		30		0
				1 30	1 8	U.

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.

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

using EFTPS (Electronic Federal Tax Payment System). See instructions.

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

Form 8868 (Rev. 1-2022)

3c

Return of Organization Exempt From Income Tax

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.

Department of the Treasury

Open to Public Go to www.irs.gov/Form990 for instructions and the latest information Inspection A For the 2022 calendar year, or tax year beginning and ending C Name of organization Check if D Employer identification number applicable Address change NATIONAL AUTO AUCTION ASSOCIATION Name change 84-6045987 Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ 5320 SPECTRUM DRIVE (301)696-0400 termin-ated 4,974,628 City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended return FREDERICK, MD 21703 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: PAUL LIPS for subordinates? -No SAME AS C ABOVE H(b) Are all subordinates included? Yes No (insert no.) 4947(a)(1) or | Tax-exempt status: 501(c)(3) 501(c)(527 If "No," attach a list. See instructions WWW.NAAA.COM J Website: H(c) Group exemption number K Form of organization: X Year of formation: 1953 M State of legal domicile: CO Corporation Trust Association Other Part I Summary THE NATIONAL AUTO AUCTION Briefly describe the organization's mission or most significant activities: Governance ASSOCIATION PROVIDES A UNIFIED VOICE FOR THE AUTO AUCTION INDUSTRY. if the organization discontinued its operations or disposed of more than 25% of its net assets. 2 18 3 Number of voting members of the governing body (Part VI, line 1a) 18 4 Number of independent voting members of the governing body (Part VI, line 1b) Activities & 10 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 100 6 468,300. 7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a 27,240. Ø b Net unrelated business taxable income from Form 990-T, Part I, line 11 Current Year Prior Year 34,395. 488,462. Contributions and grants (Part VIII, line 1h) 802,615. 1,091,050. 9 Program service revenue (Part VIII, line 2g) 1,944,619. 1,384,602. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) ~ 578,110. 885,923. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 2,799,722 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 4,410,054. 0 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) O 0. 0. Benefits paid to or for members (Part IX, column (A), line 4) 1,360,049 1,652,494. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ~~~ 0. 0. 16a b Total fundraising expenses (Part IX, column (D), line 25) 1,312,121. 2,814,051. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,672,170. 4,466,545. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ~~~~~~ -56,491. 127,552. Revenue less expenses. Subtract line 18 from line 12 or Beginning of Current Year End of Year Assets 4,546,285. 4,012,068. Total assets (Part X, line 16) 20 1,067,848. 2,019,635. 21 Total liabilities (Part X. line 26) Š 2,944,220. 2,526,650. Net assets or fund balances. Subtract line 21 from line 20 Part II Signature Block

Under penalties of periury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is Under penalties of perjury 1 declare that there examines an examined the processing of the processing Signature Dolo officer 13E. Date Sign PAUL LIPS, CEO Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature Check 08/30/23 ROBERT WILLIAMS ROBERT WILLIAMS P01345960 Paid CLIFTONLARSONALLEN LLP 41-0746749 Firm's EIN Firm's name Preparer Firm's address 901 NORTH GLEBE ROAD, SUITE 200 Use Only Phone no.(571) 227-9500 ARLINGTON, VA 22203 May the IRS discuss this return with the preparer shown above? See instructions Yes Ы

Form	990 (2022) NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	P	age 2
Pa	rt 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.			
	Did the examination undertake any significant program comises during the year which were not listed on the			
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Tyes, describe these new services on Schedule O.	-~~~~ Yes	s X	No
3	Did the organization cease conducting, or make significant changes in how it conducts, any program service if "Yes," describe these changes on Schedule O.	es? ~~~~ Yes	s X	No
4	Describe the organization's program service accomplishments for each of its three largest program services, a Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to ot		ıd	
	revenue, if any, for each program service reported.			
4a	(Code:) (Expenses \$ including grants of \$) (ANNUAL MEETING	Revenue \$)
	TO PROVIDE FORUM AND NETWORKING FOR MEMBERS AND THOSE INTERESTED IN THE WHOLESALE AUTO AUCTION INDUSTRY.			
4b	(Code:) (Expenses \$ including grants of \$) (MEMBERSHIP SERVICES	Revenue \$)
	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 \$)		

232002 12-13-22

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)?			
	If "Yes," complete Schedule A ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1	37	X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
4	during the tax year? If "Yes," complete Schedule C, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_	X	
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5	Λ	
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? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
Ū	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10		X
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		71
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,			
2	as applicable. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а	Part VI	11a	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? If "Yes," complete Schedule D, Part VII ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11b		X
С	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? If "Yes," complete Schedule D, Part VIII ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11c		X
Ь	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? If "Yes," complete Schedule D, Part IX ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11d	X	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X ~~~~~	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		17	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X	
1		13		X
1	4a Did the organization maintain an office, employees, or agents outside of the United States?	14a		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? If "Yes," complete Schedule F, Parts I and IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
16	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			17
	complete Schedule G, Part III ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	19		X
2	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
	admiddid government on rate ix, dolumn (x), mile 1: ii rod, dolinpiete dolibudio i, ratto rand ii	4	Ì	

NATIONAL AUTO AUCTION ASSOCIATION 84-6045987 Page 5 Form 990 (2022) Part IV Checklist of Required Schedules (continued) Yes No Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on X 22 Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete X 23 Schedule 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete 24a Schedule K. If "No," go to line 25a ~~~~~~~ 24b b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease 24c bonds? anv tax-exempt 24d d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? ~~~~~ 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit 25a transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I ~~~~~~ b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete 25b Schedule Part 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% X 26 controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II ~~ Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled X 27 entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III~~~ Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 28a complete Schedule L. Part IV X 28b b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV ~ c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 28c "Yes." complete Schedule L. Part IV 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M ~ 29 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation X 30 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I ~~~~~~ 31 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete 32 X Schedule Did the organization own 100% of an entity disregarded as separate from the organization under Regulations 33 X 33 sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and X Part V, line X 35a 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity X 35b within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 ~~~~~~~~~ Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? 36 Schedule Part complete V. line 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization X 37 and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI ~~~~~~~ Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? X 38 Note: All Form 990 filers are required to complete Schedule O 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				
·				Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if	mber reported in box 3 of Form 1096. Enter -0- if not applicable. ~~~~~~~~~~~		22		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable ~~~~~~~~~		1b	0		
c Did the organization comply with backup withholding rules for re	eportable payments to vendors and re	eportable gaming			
(gambling) winnings to prize winners?			1c		

Form 990 (2022)

Page 6

Pai	Statements Regarding Other IRS Fillings and Tax Compliance (continued)							
			Yes	No				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,							
	filed for the calendar year ending with or within the year covered by this return ~~~~~~ 2a							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? ~~~~~~~	2b	X					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X					
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X					
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a							
	financial account in a foreign country (such as a bank account, securities account, or other financial account)? ~~~~~~	4a		X				
h	If "Yes," enter the name of the foreign country							
٥	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X				
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? ~~~~~~~~	5b		X				
b								
C								
ба	6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?							
h	any contributions that were not tax deductible as charitable contributions?	<u>6a</u>	X					
D	were not tax deductible? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~							
_		-6b	X					
7	Organizations that may receive deductible contributions under section 170(c).	_						
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	_7a_						
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? ~~~~~~~~~~~~~~	_7b						
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required							
	to file Form 8282?	Č						
d	If "Yes," indicate the number of Forms 8282 filed during the year							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e						
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ~~~~~~~~	_7f						
g	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ~							
h	h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?							
8	8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the							
	sponsoring organization have excess business holdings at any time during the year?							
9	9 Sponsoring organizations maintaining donor advised funds.							
а	a Did the sponsoring organization make any taxable distributions under section 4966?							
b								
10	Section 501(c)(7) organizations. Enter:							
а	Initiation fees and capital contributions included on Part VIII, line 12 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ~~~~~ 10b							
11	Section 501(c)(12) organizations. Enter:							
а	Gross income from members or shareholders ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~							
	Gross income from other sources. (Do not net amounts due or paid to other sources against							
~	amounts due or received from them.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a						
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
	Is the organization licensed to issue qualified health plans in more than one state?	13a						
u	Note: See the instructions for additional information the organization must report on Schedule O.	Tod						
h	Enter the amount of reserves the organization is required to maintain by the states in which the							
D	organization is licensed to issue qualified health plans							
	c Enter the amount of reserves on hand 2000 13c	_						
110	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X				
14a								
b 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	_14b						
13	excess parachute payment(s) during the year?	15		X				
	excess paracruite payment(s) during the year? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	15		-				
40				X				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? ~~~~~~	_16_						
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities	1						
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	17						
	If "Yes," complete Form 6069.							

2022.04020 NATIONAL AUTO AUCTION ASS A4806671

NATIONAL AUTO AUCTION ASSOCIATION 84-6045987 Form 990 (2022) 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 Yes No 18 1a 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 18 b Enter the number of voting members included on line 1a, above, who are independent ~~~~~ Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X 2 officer. director. trustee. or kev employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision X of officers, directors, trustees, or key employees to a management company or other person? Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 6 X 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or X members governing 7a Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or 7b persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8 X а governing X 8b b Each committee with authority to act on behalf of the governing body? Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No 10a 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, X 10b and branches to ensure their operations are consistent with the organization's exempt purposes? X 11a 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe on Schedule O the process, if any, used by the organization to review this Form 990. X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 ~~ 12a X 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ~~ Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe X 12c Schedule this how was X 13 13 Did the organization have a written whistleblower policy? 14 X Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? X 15a The organization's CEO, Executive Director, or top management official X 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a X 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16h Section C. Disclosure NONE

List the states with which a copy of this Form 990 is required to be filed -

Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

V Upon request Own website Other (explain on Schedule O) Another's website

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.

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

Form 990 (2022)

Form 990 (2022)

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.

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

- 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.

(A) Name and title	(B) Average	(C) Position (do not check more than one			than o		(D) Reportable	(E) Reportable	(F) Estimated	
	hours per		box, unless person is both an officer and a director/trustee)		compensation	compensation	amount of			
	week (list any					from the	from related organizations	other compensation		
	hours for	or director				76		organization	(W-2/1099-MISC/	from the
	related	tee or	trustee			ensate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	al trustee	nal tr		employee	comp		1099-NEC)		and related
	below line)	ndividual	nstitutional	Officer	Key em	Highest compensated employee	Former			organizations
(1) FRANK HACKETT	40.00	드	드	0	ž	Ιō	IĽ.			
EXECUTIVE CONSULTANT	1.00			X				330,120.	0.	76,995.
(2) TRICIA HEON	40.00									· · · · · · · · · · · · · · · · · · ·
ČEO	5.00			X				270,956.	0.	34,663.
(3) LAURIE OAKMAN	40.00									
COMMUNICATIONS MANAGER	5.00					X		103,317.	0.	42,405.
(4) BETH WEBER	40.00									
PROJECT AND MEMBERSHIP MANAGER	5.00					X		109,394.	0.	34,905.
(5) MAXWELL COLE	40.00					37		116,000	0	10.760
PUBLIC AFFAIRS MANAGER	5.00 40.00					X		116,000.	0.	18,760.
(6) STEVE MCCONNAUGHEY CFO (UNTIL JAN '22)	5.00			X				4,603.	0.	3,196.
(7) PAUL LIPS	40.00			Λ				4,003.	0.	3,190.
CFO (FROM AUG '22)	5.00			X				4,458.	0.	0.
(8) R. CHARLES NICHOLS	5.00							1,120.	0.	<u></u>
CHAIR OF THE BOARD	1.00	X		X				0.	0.	0.
(9) CHARLOTTE PYLE	1.00									
SÉCRETARY	0.00	X		X				0.	0.	0.
(10) DOUG SHORE	1.00									_
TREASURER	0.00	X		X				0.	0.	0.
(11) GARRISON HUDKINS	1.00									
PRESIDENT	0.00	X		X				0.	0.	0.
(12) ERIC AUTENRIETH	1.00	37		37					0	0
PRESIDENT-ELECT	0.00 1.00	X		X				0.	0.	0.
(13) MIKE BROWNING EXECUTIVE VICE PRESIDENT	0.00	Х		X				0.	0.	0
(14) CRAIG AMELUNG	1.00	Λ		Λ				0.	0.	0.
VICE PRESIDENT	0.00	Х		X				0.	0.	0.
(15) CHRISSY BRIGGS	1.00	71		71				0.	0.	<u> </u>
DIRECTOR	0.00	X						0.	0.	0.
(16) CLINT WEAVER	1.00									
DIRECTOR	0.00	X						0.	0.	0.
(17) TOM FRANCOIS	1.00									
DIRECTOR	0.00	X						0.	0.	0.

Form 990 (2022)

6

AUTO	AUCTION A			IOI					04-004370	/ Page 3
Truste	es, Key Emp	loye	es,	and	Hig	hes	t Co	mpensated Employees	(continued)	
	(B) Average hours per week (list any hours for related organizations below line)	box	not c	Pos heck i ss per	ition more son i: irecto ewolokee	than on the state of the state	an ee)	(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
	1.00									
		X						0.	0.	0
_		v							0	0
		Λ						0.	0.	
-		X						0.	0.	0
	1.00							-		
-	0.00	X						0.	0.	0
	1.00									
		Х						0.	0.	0
-		v							0	0
		Λ						0.	0.	U
-		X						0.	0.	0
	1.00									
	0.00	X						0.	0.	0
-										
~~~~	~~~~~~	~~~	~~	~~~	~~~			938,848.	0.	210,924
Part V	/II Section A		-~-	~~~	~~~	~~		0.	0.	0
ı aıt V	ii, Geclion F	`	~					938,848.	0.	210,924
	Truste	(B) Average hours per week (list any hours for related organizations below line)  1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00	(B)     Average hours per week (list any hours for related organizations below line)     1.00     0.00 X     1.00     0.00 X	Color   Colo	(B) Average hours per week (list any hours for related organizations below line)  1.00 0.00 0.00 X 1.00 0.00 X	Trustees, Key Employees, and Higher (C)  Average hours per week (list any hours for related organizations below line)  1.00  0.00 X	Trustees, Key Employees, and Highes  (B)  Average hours per week (list any hours for related organizations below line)  1.00  0.00 X  1.00  0.00 X	Trustees, Key Employees, and Highest Co  (B) Average hours per week (list any hours for related organizations below line)  1.00 0.000 X 1.000 0.000 X	C	Trustees, Key Employees, and Highest Compensated Employees   (continued)

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

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	he 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.

Form 990 (2022)

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

Part VIII Statement of Revenue

			Check if Schedule O	cont	tains a	response	e or note to any l	ine 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	b c	Federated campaigns ~ Membership dues ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	~~~ ~~~ ~~~	~ .~ .~	1a 1b 1c 1d					
		g	All other contributions, gifts, similar amounts not include Noncash contributions included in Total. Add lines 1a-1f	d abo	ove ~	1f 1g \$	488,462.	488,462.			
	2	а	MEMBERSHIP DUES ANNUAL CONVENTION				Business Code 441100 441100	762,305. 318,740.	762,305. 318,740.		
Program Service Revenue		c d	ADVERTISING APPLICATION FEES		441100 441100 441100	8,000. 1,650. 355.	1,650. 355.	8,000.			
Prog		f	PUBLICATIONS  All other program service  Total. Add lines 2a-2f	reve	enue '	~~~~	441100	1,091,050.	333.		
	3		Investment income (including dividends, interest, and other similar amounts) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				~~~~	1,930,225.			1,930,225.
	5 6 a		Rovallies  Gross rents ~~~~	6a	(i	) Real	(ii) Personal	425,623.			425,623.
		С	Less: rental expenses ~ Rental income or (loss) Net rental income or (loss)	6b 6c							
			Gross amount from sales of assets other than inventory Less: cost or other basis	7а	_ ` ′	ecurities 578,968.	(ii) Other				
Revenue		С	and sales expenses ~~~ Gain or (loss) ~~~~	7b 7c	_	564,574. 14,394.		14,394.			14,394.
Other F	8	d Net gain or (loss)  8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See  Part IV, line 18 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~						,			
	9		Net income or (loss) from Gross income from gaming Part IV, line 19 ~~~~	activ	vities. S	See 9a	1				
		С	Less: direct expenses Net income or (loss) from Gross sales of inventory	gam	ning ac	tivities					
			and allowances ~~~~~~~~ 10a  Less: cost of goods sold ~~~~~ 10b  Net income or (loss) from sales of inventory								
neous	11	a b	MANAGEMENT FEE				Business Code 561000	460,300.		460,300.	
Miscellaneous Revenue		~	All other revenue ~ Total. Add lines 11a-11d	~~~	~~~~	-~~~		460,300.			
	12		Total revenue. See instructi	ons				4,410,054.	1,083,050.	468,300.	2,370,242.

Form 990 (2022) Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4)	organizations must complete all co	lumns. All other organizations must con	nplete column (A)	l_
				•

	Check if Schedule O contains a respon			1	
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21 ~				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22 ~~~~~				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16 ~~~				
4	Benefits paid to or for members ~~~~~				
5	Compensation of current officers, directors,	755 700			
	trustees, and key employees ~~~~~~	755,722.			
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B) ~~~	501 ((1			
7	Other salaries and wages ~~~~~~~	581,661.			
8	Pension plan accruals and contributions (include	02.424			
	section 401(k) and 403(b) employer contributions)	92,424. 144,902.			
9	Other employee benefits ~~~~~~	77,785.			
0	Payroll taxes ~~~~~~~~	11,163.			
1	Fees for services (nonemployees):				
а	Management ~~~~~~~~	418,284.			
b	Legal ~~~~~~~~	297,416.			
С	Accounting ~~~~~~~	297,410.			
d	Lobbying ~~~~~~~~				
е	Professional fundraising services. See Part IV, line 17	11,973.			
f	Investment management fees ~~~~~~	11,773.			
g	Other. (If line 11g amount exceeds 10% of line 25,	165,104.			
	column (A), amount, list line 11g expenses on Sch O.)	119,065.			
2	Advertising and promotion ~~~~~~	222,106.			
3	Office expenses~~~~~~	66,502.			
4	Information technology ~~~~~~	00,302.			
5	Royalties ~~~~~~~~~	105,534.			
6	Occupancy ~~~~~~~~~	324,758.			
7	114701	52.,, 56.			
8	Payments of travel or entertainment expenses				
0	for any federal, state, or local public officials ~  Conferences, conventions, and meetings ~~	963,768.			
9	Interest ~~~~~~~~~	2 22,7 00.			
1	Payments to affiliates ~~~~~~				
2	Depreciation, depletion, and amortization ~~	44,851.			
3	Insurance ~~~~~~~~	34,670.			
4	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	PERSONNEL TRAIN. & DEV.	27,978.			
b		10,095.			
С	BACKGROUND SEARCHES	1,252.			
d		,			
	All other expenses	695.			
5	Total functional expenses. Add lines 1 through 24e	4,466,545.			
96	laint costs. Complete this line only if the complete this	, : 5,2 : 5			
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.  Check here if following SOP 98-2 (ASC 958-720)				

Form 990 (2022)

Part X Balance Sheet Check if Schedule O contains a response or note to any line in this Part X Beginning of year End of year 357,257 1,024,832. Cash - non-interest-bearing 1 76,324. 2 56,367. 2 Savings and temporary cash investments 3 3 Pledges and grants receivable. 57,500 73,905. 4 4 receivable. Accounts net Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% 5 controlled entity or family member of any of these persons ~ 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 7 Notes and loans receivable, net Assets 8 8 Inventories for sale use or 179,853 128,881. 9 Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment: cost or other 563,230 10a basis. Complete Part VI of Schedule D ~~~ 432,219. 10b 165,350. 131,011. 10c Less: accumulated depreciation 2,474,741. 2,172,781. Investments - publicly traded securities 11 1,000. 1,000. 12 Investments - other securities. See Part IV, line 11 12 13 Investments - program-related. See Part IV, line 11 13 14 Intangible assets 14 700,043 957,508. 15 Other assets. See Part IV, line 15 4,012,068 4,546,285. Total assets. Add lines 1 through 15 (must equal line 33) 16 16 106,306 728,448. 17 17 Accounts payable and accrued expenses 18 Grants pavable 18 149,900. 0. 19 Deferred revenue 19 20 20 Tax-exempt bond liabilities 231,571 315,743. 21 Escrow or custodial account liability. Complete Part IV of Schedule D ~~ 21 22 Loans and other payables to any current or former officer, director, Liabilities 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 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 729,971 825,544. Schedule 25 1,067,848 2,019,635. 26 Total liabilities. Add lines 17 through 25 26 Organizations that follow FASB ASC 958, check here Net Assets or Fund Balances and complete lines 27, 28, 32, and 33. 2,944,220. 2,526,650. 27 Net assets without donor restrictions 27 28 28 assets with donor restrictions 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 31 Retained earnings, endowment, accumulated income, or other funds 2,944,220. 2,526,650. 32 Total net assets or fund balances 32 4,546,285. 4,012,068. 33 Total liabilities and net assets/fund balances 33

Form 990 (2022)

Form	990 (2022) NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	į.	Pad	ae 12
Pa	rt 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			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			491.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4			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.
Pa	rt XII Financial Statements and Reporting	1 .0		, ,	
	Check if Schedule O contains a response or note to any line in this Part XII		<del></del>	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other			103	140
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	~~~~~	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?	~~~~~	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	te basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of t	he audit,			
	review, or compilation of its financial statements and selection of an independent accountant?	-~~~~	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on So	hedule O.			
За	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?	-~~~	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audits, explain why on Schedule O and describe any steps taken to undergo such audits	ed audit	3b		

3b | 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 Employer identification number

NATIONAL AUTO AUCTION ASSOCIATION 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.

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)

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

(a)	Contributors (see instructions). Use duplicate copies of Part I i  (b)	(c) Total contributions	(d)
No.	Name, address, and ZIP + 4	i otal contributions	Type of contribution
1	N/A		Person ¹
		\$59,000.	Payroll
		↓	
			Noncash (Complete Port
			(Complete Part
(a)	(6)	(a)	noncash contributions.)
No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	N/A		Porson X
	IV/A		Person ^A Payroll
		\$ 10,000.	
			Noncash
			(Complete Part
			II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
3	N/A		Person
		\$103,000.	Payroll
		\$	
			Noncash
			(Complete Part II for
(-)			noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	N/A		v
4	IV/A		Person ^A Payroll
		\$ 65,000.	
			Noncash
			(Complete Part
			II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
<u>5</u>	N/A		Person
		\$55,000.	Payroll
		\$ 55,000.	
			Noncash
			(Complete Part II for
	5-22		noncash contributions.) Schedule B (Form 990) (20

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<u> </u>			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6	N/A	\$\$ 42,000.	Person ^Ĭ Payroll
		-	Noncash (Complete Part II for noncash contributions.)

223452 11-15-22 Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Page 2

Name of organization

Employer identification number

NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7 N/A		\$\$	Person ^¾ Payroll 00.
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8 <u>N/A</u>		\$\$	Person ^{\(\frac{1}{3}\)} Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9 <u>N/A</u>			Person ^X Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10 N/A		\$\$	Person ^{II} Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d)
11 N/A		\$ 5,0	Person ^X Payroll
			Noncash (Complete Part II for

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- <del> </del>			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
12	<u>N/A</u>	\$ 5,000.	Person ^Ĭ Payroll
			Noncash (Complete Part II for noncash contributions.)

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<u>Schedule B (Form 990) (2022)</u> Page

#### NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

NATIONAL	L AUTO AUCTION ASSOCIATION		4-604398/
Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	nal 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 Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- - - -	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- - - -	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- - - -	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- - - -	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022) Name of organization Employer identification number NATIONAL AUTO AUCTION ASSOCIATION 84-6045987 Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed. (a) No. (d) (b) FMV (or estimate) Description of noncash property given from Date received (See instructions.) Part I (a) No. (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) (c) No. (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) (c) No. (b) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) No. (b) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a)

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No.

from

Part I

(d)

Date received

(b)

Description of noncash property given

FMV (or estimate)

(See instructions.)

Schedule B (Form 990) (2022) Name of organization Employer identification number NATIONAL AUTO AUCTION ASSOCIATION 84-6045987 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 (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (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 (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (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)

Department of the Treasury Internal Revenue Service

#### Political Campaign and Lobbying Activities

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.

OMB No. 1545-0047

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) organiza	tions: Complete Part III.					
Nan	ne of organization	UTO AUGTION AGGOGIATION			Emplo	oyer identification	number
		UTO AUCTION ASSOCIATION	tion FO1(a) a	- iti FO	7	84-6045987	
Pa	art I-A Complete if the org	anization is exempt under	section 501(c) of	r is a section 52	7 orga	anization.	
2	Provide a description of the organiz Political campaign activity expenditu Volunteer hours for political campai	res ~~~~~~~		~~~~~	•		0. 0.
Pa	art I-B Complete if the org	anization is exempt unde	r section 501(c)(3	<i>3</i> ).			
_	Enter the amount of any excise tax				· \$		
2							
3	If the organization incurred a section					Yes	No
4a		made? ~~~~~~	~~~~~~~~	~~~~~~~~	~~~	Yes	No
	off "Yes." describe in Part IV.	oni-ation is assessed under	reaction FO1(a)	overet eastion F	:01(a)	(2)	
		anization is exempt under		•		(3).	0.
2	Enter the amount directly expended Enter the amount of the filing organ				- φ	-	
	exempt function activities ~~~~		o .		\$		0.
3	Total exempt function expenditures.						
	line 17b ~~~~~~~~~	~~~~~~~~~~~~	~~~~		\$		
4	Did the filing organization file Form	1120-POL for this year? ~~~~		~~~~~~	-~~	Yes	No
5	Enter the names, addresses and emmade payments. For each organizate contributions received that were pro	ion listed, enter the amount paid fi	rom the filing organizati	on's funds. Also ente	r the an	mount of political	
	political action committee (PAC). If a	additional space is needed, provide	information in Part IV.	T			
	(a) Name	(b) Address	(c) EIN	(d) Amount paid to filing organization funds. If none, ent	n's	(e) Amount of p contributions receiv promptly and di delivered to a sep political organiza If none, enter	ved and rectly parate ation.
_							

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Schedule C (Form 990) 2022	NATIONAI	AUTO AU	CTION ASSOCIATION		84-6	045987 Page
Part II-A Complete if the orga	anizatioi	n is exem	pt under section :	501(c)(3) and file	d Form 5768 (ele	ction under
section 501(h)).						
A Check if the filing organization	belongs t	o an affiliate	ed group (and list in Pa	art IV each affiliated g	roup member's name,	, address, EIN,
expenses, and sha			• /			
B Check if the filing organization	n checked	d box A and	"limited control" prov	isions apply.	1	<del></del>
		bying Exper leans amou	nditures ints paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1 a Total lobbying expenditures to influ	ience publ	ic opinion (g	rassroots lobbying)	~~~~~~		
b Total lobbying expenditures to inf				~~~~~~		
c Total lobbying expenditures (a	dd lines	1a and	1b) ~~~~~			
d Other exempt purpose exp	enditures		· ~~~~~~~~	~~~~~		
e Total exempt purpose expenditu	ires (add	lines 1c	and 1d) ~~~~~			
f Lobbying nontaxable amount. Enter	the amou	int from the	following table in both	columns.		
If the amount on line 1e, column (a) o	r (b) is:	The lob	bying nontaxable amo	ount is:		
Not over \$500,000		20% of t	the amount on line 1e.			
Over \$500,000 but not over \$1,000		\$100,00	0 plus 15% of the exce	ess over \$500,000.	_	
Over \$1,000,000 but not over \$1,50	00,000	\$175,00	0 plus 10% of the exce	ess over \$1,000,000.	-	
Over \$1,500,000 but not over \$17,	000,000		0 plus 5% of the exces	s over \$1,500,000.		
Over \$17,000,000		\$1,000,0	000.			
g Grassroots nontaxable amount of Subtract line 1g from line 1a. If zero i Subtract line 1f from line 1c.  j If there is an amount other than zero.	ero or less If zero	, enter -0- or less, er	nter -0- ~~~~~	.~~~~~~		
reporting section 4911 tax for	this year	?				Yes No
(Some organizations t	hat made	a section 5	raging Period Under 01(h) election do not ate instructions for lin	have to complete all	of the five columns be	əlow.
	Lob	bying Exper	nditures During 4-Yea	r Averaging Period	1	
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))						
		-				

Schedule C (Form 990) 2022

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	(a)		(1	o)
of the lobbying activity.				Amo	ount
loc	uring the year, did the filing organization attempt to influence foreign, national, state, or cal legislation, including any attempt to influence public opinion on a legislative matter referendum, through the use of:  Volunteers?				
b Pa	aid staff or management (include compensation in expenses reported on lines 1c through 1i)? ~				
	ailings to members, legislators, or the public?				
	rants to other organizations for lobbying purposes?				
h Ra i	Allies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? Other activities?				
	Total. Add lines 1c through 1i ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
c I	If "Yes," enter the amount of any tax incurred under section 4912 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
Part II	I-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	501(c)(5)	, or sec	tion	
				Yes	No
1 W	ere substantially all (90% or more) dues received nondeductible by members?	~~~~~~	1		X
	the organization make only in-house lobbying expenditures of \$2,000 of less:	~~~~~~	3		X
3 Di	d the organization agree to carry over lobbying and political campaign activity expenditures from the I-B Complete if the organization is exempt under section 501(c)(4), section			tion	Λ
1 0.1	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'answered "Yes."	. , , ,			3, is
1 Du	ues, assessments and similar amounts from members ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~~	1		748,355.
	ection 162(e) nondeductible lobbying and political expenditures (do not include amounts of politic penses for which the section 527(f) tax was paid).	al			
а	Current year	~~~~~	2a		186,663.
b	Carryover from last year	-~~~~	2b		106 662
С	Total	~~~~~	2c 3		186,663. 134,704.
	gregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	~~~~~	3		134,704.
	notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the ex				
	es the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p expenditures next year?		_ 4		51,959.
	5 Taxable amount of lobbying and political expenditures. See instructions		5		
Part I\	/ Supplemental Information				
	the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group lons); and Part II-B, line 1. Also, complete this part for any additional information.	ist); Part II-A,	lines 1 an	d 2 (See	

Schedule C (Form 990) 2022

#### 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.

Inspection

Name of the organization

Employer identification number

	NATIONAL AUTO AUCTION ASSOCIAT		84-6045987
Pa	t I Organizations Maintaining Donor Advised F	unds or Other Similar Funds or <i>i</i>	Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line 6.		
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year ~~~~~~~~		
2	Aggregate value of contributions to (during year)		_
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year ~~~~~~~		
5	Did the organization inform all donors and donor advisors in writing	ag that the assets hold in donor advised for	unde
J	are the organization's property, subject to the organization	-	
6	Did the organization inform all grantees, donors, and donor advisor	<del>-</del>	
6	for charitable purposes and not for the benefit of the donor or do		•
	impermissible private benefit?	nor advisor, or for any other purpose com-	•
Pai		otion answered "Vee" on Form 000. Part I	Yes No
	· · · · · · · · · · · · · · · · · · ·		v, iiie 7.
1	Purpose(s) of conservation easements held by the organization (		
	Preservation of land for public use (for example, recreation	·	torically important land area
	Protection of natural habitat	Preservation of a ce	rtified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified c	onservation contribution in the form of a co	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	2a
b	Total acreage restricted by conservation easements ~~~~~		2b
С	Number of conservation easements on a certified historic stru	cture included in (a) ~~~~~~~	2c
d	Number of conservation easements included in (c) acquired after	July 25,2006, and not on a	
	historic structure listed in the National Register	~~~~~~~~~	2d
3	Number of conservation easements modified, transferred, release	d, extinguished, or terminated by the orgar	nization during the tax
	year		
4	Number of states where property subject to conservation easeme	ent is located	
5	Does the organization have a written policy regarding the periodi	c monitoring, inspection, handling of	
	violations, and enforcement of the conservation easeme	nts it holds? ~~~~~~~~~	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, hand		
7	Amount of expenses incurred in monitoring, inspecting, handling	of violations, and enforcing conservation	easements during the year
8	Does each conservation easement reported on line 2(d) above sa	tisfy the requirements of section 170(h)(4)	(B)(i)
	and section 170(h)(4)(B)(ii)? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
9	In Part XIII, describe how the organization reports conservation		
_	balance sheet, and include, if applicable, the text of the footnote to	•	
	organization's accounting for conservation easements.		
Pai	t III Organizations Maintaining Collections of Art	. Historical Treasures, or Other	Similar Assets.
	Complete if the organization answered "Yes" on Form 990		
12	If the organization elected, as permitted under FASB ASC 958, no		lance sheet works
ıa	of art, historical treasures, or other similar assets held for public ex	•	
	·		nce of public
_	service, provide in Part XIII the text of the footnote to its financial self the organization elected, as permitted under FASB ASC 958,		ance about works of
b		•	
	art, historical treasures, or other similar assets held for public exhi	bilion, education, or research in furtheranc	e or public service,
	provide the following amounts relating to these items:		•
	(i) Revenue included on Form 990, Part VIII, line 1 ~~~~~		
	(ii) Assets included in Form 990, Part X		\$
2	If the organization received or held works of art, historical treasure		provide
	the following amounts required to be reported under FASB ASC 9	_	
а	Revenue included on Form 990, Part VIII, line 1 ~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	\$
	Assets included in Form 990, Part X		\$
LHA	For Paperwork Reduction Act Notice, see the Instructions for	Form 990.	Schedule D (Form 990) 2022

232051 09-01-22

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Sche	dule D (Form 990) 2022 NATIONAL AUTO	AUCTION ASSO	CIATION	1				84-604:	5987	Page
Par		ections of Art	, Histo	rical Trea	asures, or (	Other S	imilar	Assets	(continue	
3	Using the organization's acquisition, accession, a	nd other records	, check a	ny of the foll	lowing that ma	ake signific	cant use	of its		
	collection items (check all that apply):									
а	Public exhibition	C	j Lo	oan or exch	ange prograr	m				
b	Scholarly research	$\epsilon$	, (	Other						
С	Preservation for future generations									
4	Provide a description of the organization's collection	tions and explair	how the	ey further the	e organization	ı's exempt	purpos	e in Part )	CIII.	
5	During the year, did the organization solicit or red	ceive donations of	of art, his	torical treas	ures, or other	similar as	sets			
_	to be sold to raise funds rather than to be mainta								Yes	No
Par	t IV Escrow and Custodial Arrangem	-	te if the c	organization	answered "Y	es" on Fo	rm 990,	Part IV, li	ne 9, or	
	reported an amount on Form 990, Part >									
1a	Is the organization an agent, trustee, custodian of						uded			v
	on Form 990, Part X? ~~~~~~~				~~~~~	-~~~	~~~~	Y	es	^λ No
b	If "Yes," explain the arrangement in Part XIII an	d complete the f	ollowing	table:					Amount	
							10		Amount	
С	Beginning balance ~	~~~~~~	~~~~	~~~~~	~~~~~~	~~~	1c 1d			
d	Additions during the year	~~~~~~	~~~~	~~~~~	-~~~~~	~~~~	1e			
е	Distributions during the year	~~~~~	~~~~	~~~~~	.~~~~~~	~~~~	1f			
f	Ending balance  Did the organization include an amount on Form							~~~ X	Yes	No
2a	ŭ		,			,			165	χ
h	If "Yes " explain the arrangement in Part XIII. Che t V   Endowment Funds. Complete if the									<u> </u>
	·	a) Current year		rior year	(c) Two years		) Three v	ears back	(e) Four ye	ears back
1a	Beginning of year balance	.,	(2):	you.	(0) 1110 your	o buon (u	,oo <u>,</u>	July Duck	(0) . 00. 30	- Daon
b	Contributions ~~~~~~~									
c	Net investment earnings, gains, and losses									
d	Grants or scholarships ~~~~~~									
e	Other expenditures for facilities									
Č	and programs ~~~~~~									
f	Administrative expenses ~~~~~~									
g	End of year balance									
2	Provide the estimated percentage of the current y	vear end balance	(line 1a	column (a)	) held as:	1		Į.		
- а	Board designated or quasi-endowment		%	(4)	,					
b	Permanent endowment	%								
c	Term endowment %									
Ū	The percentages on lines 2a, 2b, and 2c should of	egual 100%.								
3a	Are there endowment funds not in the possessio		tion that	are held an	d administere	d for the				
	organization by:								Y	es No
	(i) Unrelated orga	anizations ·	~~~~~	~~~~~~	~~~~~~	~~~~~	~~~~	~~~~	3a(i)	
	(ii) Related organiz	ations ~	~~~~~	~~~~~~	~~~~~~	~~~~~		~~~~	3a(ii)	
b	If "Yes" on line 3a(ii), are the related organ	nizations listed	as requi	ired on Scl	hedule R?	~~~~~	~~~~	~~~~	3b	
4 Par	Describe in Part XIII the intended uses of the org		wment fu	ınds.						
	Complete if the organization answered "Ye	es" on Form 990,	, Part IV,	line 11a. Se	ee Form 990, I	Part X, line	e 10.			
	Description of property	(a) Cost or o		(b) Cost			umulate	d	(d) Book v	/alue
		basis (investr	ment)	basis	(other)	depre	eciation			
1a	Land ~~~~~~~~~~~									
b	Buildings ~~~~~~~~~									
С	Leasehold improvements ~~~~~~				161,305.			977.		05,328.
d	Equipment ~~~~~~~~~				401,925.		376,	,242.		25,683.
	Other									21.011
Total.	Add lines 1a through 1e. (Column (d) must equal	Form 990, Part 2	K, columi	n (B), line 10	Oc.)				1	31,011.

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 NATIONAL AUTO AU	CTION ASSOCIATION	8	34-6045987	Page
Part VII Investments - Other Securities.				•
Complete if the organization answered "Yes" of				
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or en	d-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" of				
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-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" o		11d. See Form 990, Part X, line 15.	(1) 5	
DEDOGUEG	Description		(b) Book	12,023
(1) DEPOSITS (2) DEFERRED COMPENSATION INVESTMENTS				587,723
(2) DEFERRED COMPENSATION INVESTMENTS (3) RIGHT OF USE ASSET				207,762
DIE ANGEDIE AGGET				150,000
				130,000
(5)				
(6)				
(7)				
(8)				
(9) Total. (Column (b) must equal Form 990, Part X, col. (B) line	15)			957,508
Part X Other Liabilities.	10.)			757,500
		14 14f C F 000 B V II 05		
Complete if the organization answered "Yes" of (a) Description of liability	on Form 990, Part IV, line	Te of TH. See Form 990, Part X, line 25	(b) Book	valua
(a) Description of liability  (1) Federal income taxes			(b) Book	value
(2) DEFERRED COMPENSATION				587,723
(2) BEI ERRED COM ENGINEER  (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 organization's financial statements t	1	. , •

232053 09-01-22

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2022

Part XI Reconciliation of Revenue per Audited Financial Statement		84-6045987	Page
•	s With Revenue per Re	eturn.	
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		T . I	
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:	0-		
a Net unrealized gains (losses) on investments	2a 2b	-	
b Donated services and use of facilities	2c 2c	-	
c Recoveries of prior year grants	2d	-	
e Add lines 2a through 2d ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	<u> </u>		
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 Statemer	nts With Expenses per F	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:	1.1		
a Donated services and use of facilities	2a	4	
b Prior year adjustments ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	2b	-	
c Other losses	2c	-	
d Other (Describe in Part XIII.)	2d	-	
e Add lines 2a through 2d ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		2e 3	
3 Subtract line 2e from line 1 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~~~	3	
	l 4a		
a Investment expenses not included on Form 990, Part VIII, line 7b ~~~~~~ b Other (Describe in Part XIII.)	4b	-	
c Add lines 4a and 4b ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~~~	4c	
5 Total expenses. Add lines 3 and 4c. ( <i>This must equal Form</i> 990, <i>Part I, line</i> 18.)		5	
J Total expenses. Add lines 5 and 40. (This must equal to im 600; t are i, into 70.)		j j	
Part XIII Supplemental Information.		] 3 ]	
Part XIII Supplemental Information.	, lines 1b and 2b; Part V, line 4;		
Part XIII Supplemental Information.  Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV			
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition			
Part XIII Supplemental Information.  Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV			
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:	nal information.		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition	nal information.		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:	OF THE		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALE	OF THE		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALF INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE AND, THEREFORE, THESE FUNDS ARE RECORDED AS A LIABILITY ON THE	OF THE		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALE INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE	OF THE		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALF INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE AND, THEREFORE, THESE FUNDS ARE RECORDED AS A LIABILITY ON THE	OF THE		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALF INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE AND, THEREFORE, THESE FUNDS ARE RECORDED AS A LIABILITY ON THE	OF THE		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition PART IV, LINE 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALE INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE AND, THEREFORE, THESE FUNDS ARE RECORDED AS A LIABILITY ON THE CONSOLIDATED STATEMENTS OF FINANCIAL POSITION.	OF THE  FUNDS		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition Part IV, Line 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALF INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE AND, THEREFORE, THESE FUNDS ARE RECORDED AS A LIABILITY ON THE CONSOLIDATED STATEMENTS OF FINANCIAL POSITION.  PART X, LINE 2:	F OF THE E FUNDS		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition Part IV, Line 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALE INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE 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 EXEMPTED AND AND PAYMENT OF INCOME TAXES ON ITS EXEMPTED AND	PT RC).		
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 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition Part IV, Line 2B:  THE ASSOCIATION COLLECTS CONTRIBUTIONS AND PAYS EXPENSES ON BEHALF INDEPENDENT AUCTION GROUP. THE ASSOCIATION HAS NO CONTROL OVER THESE 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 EXEMPLE ACTIVITIES UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE (I	PT RC).		

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	Page 5
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

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

NATIONAL AUTO AUCTION ASSOCIATION

Employer identification number 84-6045987

Pa	art 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.			
	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.			
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations  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:			
а	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	
С	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:			
а	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:			
а	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)?	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.

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

Schedule J (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	Page 3
Part III Supplemental Information		•
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. A	Also complete this part for any additional information.	
DADEL ADVE 4D		
PART I, LINE 4B:		
THE EXECUTIVE CONSULTANT PARTICIPATED IN A 457(F) PLAN SPONSORED BY NAAA.		
THE EXECUTIVE CONSULTANT TARTICH ATED IN A 457(I) TEAN STONSORED BT NAMA.		

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.

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.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 232211 10-28-22

Schedule O (Form 990) 2022

Schedule O (Form 990) 2022	Page 2
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 O (Form 990) 2022

232212 10-28-22

SCHEDULE R (Form 990)

#### 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.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. Name of the organization Employer identification number 84-6045987 NATIONAL AUTO AUCTION ASSOCIATION Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33. (d) (f) (b) (e) Name, address, and EIN (if applicable) Primary activity Legal domicile (state or Direct controlling Total income End-of-year assets of disregarded entity entity foreign country) 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 Part II organizations during the tax year. (g) Section 512(b)(13) (a) (b) (c) (d) (e) (f) Name, address, and EIN Primary activity Legal domicile (state or Exempt Code Public charity Direct controlling controlled of related organization section status (if section entity entity? foreign country) 501(c)(3)) Yes No NAAA POLITICAL ACTION COMMITTEE - 54-4646834 NATIONAL AUTO 5320 SPECTRUM DRIVE, SUITE D AUCTION FREDERICK, MD 21703 LEGISLATIVE MARYLAND 527 ASSOCIATION X NAAA WARREN YOUNG, SR. SCHOLASTIC FOUNDATION - 05-0604611, 5320 SPECTRUM DRIVE, SUITE D. FREDERICK, MD 21703 SCHOLARSHIPS MARYLAND 501(C)(3)N/A

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

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

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	512(l conti ent	(i) ction b)(13) rolled tity?
NAAA SERVICES CORPORATION, INC 52-2011985 5320 SPECTRUM DRIVE, SUITE D FREDERICK, MD 21703	MARKETING		NATIONAL AUTO AUCTION ASSOCIATION	C CORP	2,206,657.	5,021,170.	100%	X	
					,	- , - ,			

Page 3

Part V Transactions With Related Organizations. Complete if the organization answer	ered "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.					Yes	No
1 During the tax year, did the organization engage in any of the following transactions	with one or more re	lated organizations listed in	Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled	d entity ~~~~	~~~~~~~~		1a		X
b Gift, grant, or capital contribution to related organization(s)	~~~~	~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1b		X
c Gift, grant, or capital contribution from related organiza	ation(s)	~~~~~~~~~~~		1c		X
d Loans or loan guarantees to or for related organization	n(s) ~			1d		X
e Loans or loan guarantees by related organization(s)	~~~			1e		X
				46	X	
f Dividends from related organization(s)	~~~~~~	.~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1f 1g	Λ	X
g Sale of assets to related organization(s)	~~~~~~	.~~~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1h		X
h Purchase of assets from related organization(s)	~~~~	.~~~~~~~~~~				X
i Exchange of assets with related organization(s)	~~~~~~		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1i		X
j Lease of facilities, equipment, or other assets to related o	rganization(s)	~~~~~~~~~~		<u>1j</u>		Λ
				1k		X
k Lease of facilities, equipment, or other assets from related	organization(s)	~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	. 11	X	21
I Performance of services or membership or fundraising solicitations f	ū	ization(o)	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1m	- 11	X
m Performance of services or membership or fundraising solicitations by related organ			~~~~~~~	1n	X	21
n Sharing of facilities, equipment, mailing lists, or other assets	with related orga	nization(s) ~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		X	
o Sharing of paid employees with related organization(s)	~~~~~		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	10	Λ	
				1p		X
p Reimbursement paid to related organization(s) for	expenses			1g		X
q Reimbursement paid by related organization(s) for	expenses	~~~~~~~~~~~~~		-19		
				1r		X
r Other transfer of cash or property to related organizations Other transfer of cash or property from related organization(s)	n(s) ~~~~	.~~~~~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1s		X
	h	in line including covered as		10	1	
2 If the answer to any of the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on the above is "Yes," see the instruction of the above is "Yes," and "Yes," and "Yes," and "Yes, "Yes," and "Yes, "Yes," and "Yes, "Yes						
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amour	nt 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)						
~,	1	1				

Schedule R (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

Page 4

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

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

(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)	Are partne 501( org	rs sec. c)(3) s.?	(f) Share of total income	end-of-year	(h) Disproportionate allocations Yes No	amount in box 20 of Schedule K-1	Gene mana partn Yes	ral or aging er?	(k) Percentage ownership

Schedule R (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	Page 5
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.		

#### UNRELATED BUSINESS INCOME

### CARRYOVER DATA TO 2023

Name NATIONAL AUTO AUCTION ASSOCIATION	Employer Identification Number 84-6045987
Based on the information provided with this return, the following are possible carryover amounts to next year.	
FEDERAL CONTRIBUTION - 50% CASH	27,359

219341 04-01-22

lame:	NATIONAL AUTO	AUCTION ASSOC	CIATION							FFIN:	84-60459
Type a	nd Entity: MA	NAGEMENT SERVI	ICES POST-2017 N Section 382 Carryover	OL F	DETAIL C	ARRYOVER SCH	EDULE				
Year Origi- nated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/21	Amount Used for							
2020	660	660.	660								
ma	E Amount S Used for 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	Amour Used fo

Name	· NATIONAL AUTO	AUCTION ASSOC	IATION							FFIN·	84-6045987
Type Section	and Entity: PRI	E-2018 NOL FED	Section 382 Carryover		DETAIL C	ARRYOVER SCH	EDULE				
Year Origi- nated	Carryover Amount	Total Amount Used	Amount Used for 12/31/18	Amount Used for 12/31/21	Amount Used for						
2009 2010 2011	693. 1.944.	693 1,944 500	693 1,944 500								
2012	500 250	500 250 375	500 250 375								
3 201: 4 201:	375	375 375	375 375								
2010 2017	375. 375. 375.	375 375	375 234	141.							
- М											
0											
2 R S											
T J /											
Detail Type		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 3											
3 1											
С - И											
0											
Q R S											
J											
/ //											

lame:	NATIONAL AU	O AUCTION ASSO	CIATION							FFIN·	84-60459
Type a	nd Entity: CO	ONTRIBUTION - 50	0% CASH FED Section 382 Carryover		DETAIL C	ARRYOVER SCH	IEDULE				
Year Origi- nated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/21	Amount Used for 12/31/22	Amount Used for						
2017 2018	12,500 27,359	6,447	. 3,420.	3,027.							
	E Amount S 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	Amoun Used fo
уре	B			<del></del>							

# IRS e-file Signature Authorization for a Tay Exempt Entity

OMB No. 1545-0047

Do not send to the IRS. Keep for your records.  Cot to www.irs.gov/Form8879TE for the latest information.  Record of the country of the count	Form 88/9-1E		iora rax	Exempt E	ะทแบ		
Name of files  Name o		For calendar year 202	2, or fiscal year beginning	, 2022, an	d ending	, 20	2022
NATIONAL AUTO AUCTION ASSOCIATION  Name and talle of efficier 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 useful pits Form 8379-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 fliers may enter dollars and cents. For all other forms, enter whose dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 7a, 8a, 7a, 7a, 7a, 7a, 7a, 7a, 7a, 7a, 7a, 7							2022
Name and title of officer or person subject to tax  PAUL LIPS CEO  Part  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 5m 5m 5m 5m 2m 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-b). But, if you entered -0-on the return, then enter -0- on the applicable line enter -0- on the applicable in enter -0- on the applicable into a post one than one line in Part 1.  1a Form 990-EC check here	Name of filer					EIN or SSI	N
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 filters may writer dollars and conts. For all other forms, enter whole dollars only. If you check the box on line 1s, 2s, 3s, 4s, 5s, 6s, 7s, 8s, 9s, or 15b. Form 5330 filters may writer dollars and conts. For all other forms, enter whole dollars only. If you check the box on line 1s, 2s, 3s, 4s, 5s, 6s, 7s, 8s, 9s, or 15b. Writerver is applicable. Nata (do not enter -t). 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-DE check here - b Total revenue, if any (Form 990-EZ, line 9)    2a Form 990-ED check here - b Total evenue, if any (Form 990-EZ, line 9)    2b    3a Form 1120-PDC Leheck here - b Total at (Form 1120-PDCI, line 22)    4a Form 990-PF check here - b Total tax (Form 1120-PDCI, line 22)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 990-PF, Part V, line 5)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 990-PF, Part V, line 5)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890-PF check here - b Total tax (Form 1120-PDCI, line 2)    5a Form 890	NATIONAL	AUTO AUCTION A	SSOCIATION			84-60	45987
Check the box for the return for which you are using this Form 8378-TE and enter the applicable amount, if any, from the return. Form 8338-CP and Form 5330 filters may enter dollars and cores. For all other forms, enter whole dollars only, if you check the box on line 2, 2a, 3a, 4a, 5a, 5a, 7a, 8a, 9a, 9a, 10a, 9a, 9a, 9a, 9a, 9a, 9a, 9a, 9a, 9a, 9	Name and title of officer or pe	erson subject to tax					
Check the box for the return for which you are using this Form 8378-TE and enter the applicable amount, if any, from the return. Form 8338-CP and Form 5330 filters may enter dollars and cores. For all other forms, enter whole dollars only, if you check the box on line 2, 2a, 3a, 4a, 5a, 5a, 7a, 8a, 9a, 9a, 10a, 9a, 9a, 9a, 9a, 9a, 9a, 9a, 9a, 9a, 9	Part I Type of	Return and Re	turn Information				
1a Form 990-EZ check here — b Total revenue, if any (Form 990, Part VIII, column (A), line 12) — 1b 2a Form 990-EZ check here — b Total trevenue, 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-F check here — b Total tax (Form 990-FP, Part VI, line 5) — 4b 5a Form 8868 check here — b Total tax (Form 990-FP, Part III, line 4) — 6b 5a Form 990-T check here — X b Total tax (Form 990-FP, Part III, line 4) — 6b 5.720. 7a Form 4720 check here — b Total tax (Form 990-FP, Part III, line 4) — 7b 9a Form 5330 check here — b Total tax (Form 990-FP, Part III, line 4) — 7b 9a Form 5330 check here — b Total tax (Form 990-FP, Part III, line 19) 9b 9b — 10a Form 8038-CP check here — b Total tax (Form 5330, Part II, line 19) 9b 10a Form 8038-CP check here — b Total tax (Form 5330, Part II, line 19) 9b 10a Form 8038-CP check here — b Total tax (Form 5330, Part II, line 19) 9c 202 electronic return and accompanying schedules and statements, and, to the best off my knowledge and belief, we 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 signator (ERO) to send the return to the IRS and to return. I consent to allow my intermediate service provider, transmitter, or electronic return or plantor (ERO) to send the return to the IRS and to return. I consent to allow my intermediate service provider, transmitter, or electronic return or plantor (ERO) to the Rosa and to send the return to the IRS and to return. I consent to allow my intermediate service provider, transmitter, or electronic return or plantor (ERO) to the Rosa and to the IRS and to the Rosa and to the Rosa and to receive consideration in the IRS and to the Rosa and to the Rosa and to receive consideration in the IRS and to the Rosa and the processing of the electronic payment of taxes to receive consideration and fauther than a	Check the box for the retu Form 5330 filers may ente or 10a below, and the am whichever is applicable, bl	rn for which you are er dollars and cents. ount on that line for	e using this Form 8879-TE a For all other forms, enter w the return being filed with	hole dollars only. this form was blar	If you check the book the leave line	x on line 1a, 2a, 1b, 2b, 3b, 4b, 5b	3a, 4a, 5a, 6a, 7a, 8a, 9a, , 6b, 7b, 8b, 9b, or 10b,
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-FE check here b Total tax (Form 1120-POL, line 22) 3b   55 Form 8868 check here b Balance due (Form 8868, line 3c) 5b   56 Form 8868 check here b Balance due (Form 8868, line 3c) 5b   57 Form 4720 check here b Total tax (Form 990-T, Part III, line 1) 7b   58 Form 5227 check here b Total tax (Form 4720, Part III, line 1) 7b   59 Form 5230 check here b Total tax (Form 4720, Part III, line 1) 7b   50 Form 8038-CP check here b Total tax (Form 4720, Part III, line 1) 7b   50 Form 8038-CP check here b Total tax (Form 5330, Part III, line 1) 9b   50 Form 8038-CP check here b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b   50 Form 8038-CP check here b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b   50 Form 8038-CP check here b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b   50 Form 8038-CP check here b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b   50 Form 8038-CP check here b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b   50 Form 8038-CP, Part III, line 10b   5		horo	b Total revenue if any	(Form 000 Port )	/III column (A) line	12)	1h
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 8668, line 3c) 5b 6a Form 990-T check here V b Total tax (Form 4720, Part III, line 4) 6b 5,720. 7a Form 4720 check here b Total tax (Form 4720, Part III, line 1) 7b 8a Form 5227 check here b Total tax (Form 4720, Part III, line 1) 9b 9a Form 5330 check here b Total tax (Form 4720, Part III, line 1) 9b 10a Form 8038-CP, check here b Amount of credit payment requested (Form 8038-CP, Part III, line 2) 10b Part III Declaration and Signature Authorization of Officer or Person Subject to Tax Under penalties of perjury, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) 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 reaso				• `	.,		
Form 8886 check here —			,				
6a Form 990-T check here — X b Total tax (Form 990-T, Part III, line 4) — 7b							
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 8038-CP check here — b Tax due (Form 530) Apart 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 III Declaration and Signature Authorization of Officer or Person Subject to Tax  Under penalties of perjury, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity)		37					
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 5330 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 X   Iam an officer of the above entity or Iam a person subject to tax with respect to (name of entity)							
Part II Declaration and Signature Authorization of Officer or Person Subject to Tax  Under penalties of perjuny, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity)  Under penalties of perjuny, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity)  Under penalties of perjuny, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity)  Under penalties of perjuny, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I am a person subject to tax with respect to (name of entity)  I authorize the U.S. Treasury and its deciron of the person of the electronic person of the electronic funds with drawal (direct debt) of any refund. If applicable, and to receive from the IRS (and the refund and to receive from the IRS (and the refund and to receive from the IRS (and the refund and to receive from the IRS (and the refund and the refundance of			•				
Part II Declaration and Signature Authorization of Officer or Person Subject to Tax  Under penalties of perjury, I declare that X 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 electronically filed return. If I have indicated within this return that a copy of the declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my acknowledge 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 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, if authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debth) and the processing prior to the payment (settlement) date. I also authorize 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 institution 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  ERO firm name  ERO firm name  ERO firm name  ERO firm name  ERO firm name bero financial institution that a copy of the return is being filed with a state agency(les) 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.  Bipatie				, ,	11 5227, Item D)		
Under penalties of perjury, I declare that X I am an officer of the above entity or I am a person subject to Tax  Under penalties of perjury, I declare that X I am an officer of the above entity or I am a person subject to tax with respect to (name of entity)			,	, ,	Form 8038-CP Par	rt III line 22)	
Under penaltiles of perjury, I declare that X 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 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 debti) entry to the financial institution account indicated in the tax preparation software for payment to limitate any electronic funds withdrawal (direct debti) entry to the financial institution account indicated in the tax preparation software for payment to 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 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, Type Filed File							100
of entity)					-		
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, Total Electronic file on the return's disclosure consent screen.  Signature of officer or person subject to tax  Part III  Certification and Authoritication  ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.  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.  CLETONIA RECONALIENT LED.	2022 electronic return and complete. I further declare intermediate service provid acknowledgement of recei of any refund. If applicable entry to the financial institution to deb later than 2 business days payment of taxes to receipersonal identification number 1910. Check one box only	accompanying sche that the amount in der, transmitter, or eigt or reason for reje, I authorize the U.Stution account indicit the entry to this as prior to the payme ve confidential informber (PIN) as my s	edules and statements, and a Part I above is the amour electronic return originator (I ction of the transmission, (S. Treasury and its designatiated in the tax preparation ccount. To revoke a payment (settlement) date. I also a mation necessary to answignature for the electronic in	, to the best of my nt shown on the co ERO) to send the co b) the reason for a ed Financial Agen' software for paynent, I must contact authorize the finar er inquiries and re return and, if appli	knowledge and beli opy of the electroni- return to the IRS an any delay in process t to initiate an electri- ment of the federal to the U.S. Treasury in cial institutions invo- esolve issues related icable, the consent	ief, they are true, c return. I conser d to receive from ing the return or ronic funds withdrataxes owed on the Financial Agent a blved in the proced to the payment to electronic funds.	correct, and at to allow my the IRS (a) an efund, and (c) the date awal (direct debit) is return, and the at 1-888-353-4537 no ssing of the electronic. I have selected a dis withdrawal.
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, Type: 1994 PIN on the return's disclosure consent screen.  Signature of officer or person subject to tax  Part III Certification and Authoritication  ERO's EFIN/PIN. Enter your six-digit electronic filing identification  number (EFIN) followed by your five-digit self-selected PIN.  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.	$^{\lambda}$ I authorize $\frac{\mathrm{CLI}}{2}$	FIONLARSONALLE	N LLP			to enter my F	
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, Twhere items PIN on the return's disclosure consent screen.  Signature of officer or person subject to tax  Part III Certification and Authoritication  ERO's EFIN/PIN. Enter your six-digit electronic filing identification  number (EFIN) followed by your five-digit self-selected PIN.  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 firm na	ime			
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, Two signature of officer or person subject to tax  Signature of officer or person subject to tax  Part III Certification and Authoritication  ERO's EFIN/PIN. Enter your six-digit electronic filing identification  number (EFIN) followed by your five-digit self-selected PIN.  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.	with a state age on the return's d	ncy(ies) regulating of disclosure consent s	charities as part of the IRS F creen.	Fed/State program	, I also authorize the	e aforementioned	ERO to enter my PIN
Part III Certification and Authorization  ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.  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.	return. If I have IRS Fed/State p	indicated within this program, i www.sise	s return that a copy of the re	eturn is being filed	with a state agency	y(ies) regulating	charities as part of the
ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.  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.			ortication			Date	3, 3, 2023
number (EFIN) followed by your five-digit self-selected PIN.  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.							
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.	·	ū	•	[		zeros	
ERO's signature CLIFTONLARSONALLEN LLP Date 08/30/23	submitting this return in ac						
	ERO's signature <u>CLIFT</u>	TONLARSONALLEN	LLP		Date	08/30/23	
	g		-		2410		

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

| File a separate application for each return.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

| 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-end-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	Name of exempt organization or other filer, see instruc	ctions.		Taxpaye	r identification number	· (TIN)			
print	NATIONAL AUTO AUCTION ASSOCIATION			84-6045987					
File by the due date for filing your	Number, street, and room or suite no. If a P.O. box, se 5320 SPECTRUM DRIVE, D	ee instruction	ons.						
return. See instructions.  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 separat	e application for each return)			0 7			
Applicati	ion	Return	Application			Return			
Is For		Code	Is For			Code			
Form 990	O or Form 990-EZ	01	Form 1041-A			80			
Form 472	20 (individual)	03	Form 4720 (other than individual)			09			
Form 990	)-PF	04	Form 5227			10			
Form 990	0-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11			
Form 990	0-T (trust other than above)	06	Form 8870			12			
Form 990	O-T (corporation)	07							
Telepl If the If this	none No.   \(\frac{(301)696-0400}{\text{organization does not have an office or place of but is for a Group Return, enter the organization's four definition. If it is for part of the group, check this box. \(\begin{array}{c} equest an automatic 6-month extension of time until a organization named above. The extension is for the organization tax year beginning.	usiness in ligit Group and at NOVEMB anization's	Fax No.  the United States, check this book Exemption Number (GEN) I tach a list with the names and TINER 15, 2023, to file return for	x ~~~~ f this is fo s of all m	r the whole group, ch	on is for.			
2 If t	DO NOT EILE								
	his application is for Forms 990-PF, 990-T, 4720, or 6069,	enter the	tentative tax, less	3a	\$	7,560.			
any nonrefundable credits. See instructions.						. ,			

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

using EFTPS (Electronic Federal Tax Payment System). See instructions.

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.

Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by

INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0045

Form 8868 (Rev. 1-2022)

0.

7,560.

3b \$

Зс

Form <b>990-T</b>	E	Exempt Organization Business Income Tax Regional (and proxy tax under section 6033(e))	turn	OMB No. 1545-0047
	For cal	endar year 2022 or other tax year beginning, and ending		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 Check box if address changed.		Name of organization Check box if name changed and see instructions.)	DEm	nployer identification number
B Exempt under section	Print	NATIONAL AUTO AUCTION ASSOCIATION		84-6045987
% 501(°C)(6 ) 408(e) 220(e)	or Type	Number, street, and room or suite no. If a P.O. box, see instructions. 5320 SPECTRUM DRIVE, D		oup exemption number e instructions)
408A 530(a)		City or town, state or province, country, and ZIP or foreign postal code FREDERICK, MD 21703	F	Check box if
529(a) 529A	С Во	ok value of all assets at end of year 4,546,285.		an amended return.
G Check organization	type	501(c) corporation 501(c) trust 401(a) trust Other trust	State	e college/university
H Check if filing only t		Claim credit from Form 8941 Claim a refund shown on Form 2439		
l Check if a 501(c)(3)	organiz	ation filing a consolidated return with a 501(c)(2) titleholding corporation		
		d Schedules A (Form 990-T)		2 v
,	,	e corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If identifying number of the parent corporation.	?	Yes ^X No
L The books are in ca		PAUL LIPS Telephone number	(301)	696-0400
		Business Taxable Income		
1 Total of unrelated	d busines	ss taxable income computed from all unrelated trades or businesses (see		
instructions)		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
2 Reserved	•		2	
3 Add lines	1 a	nd 2		- ,
		see instructions for limitation rules) ~~~~~~~SIM_L~~~~~~	_	3,027. 28,240.
		taxable income before net operating losses. Subtract line 4 from line 3		26,240.
	•	ng loss. See instructions	6	
		ss taxable income before specific deduction and section 199A deduction.	.~ 7	28,240.
Subtract line		om line 5 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~ 8	1,000.
•		erally \$1,000, but see instructions for exceptions) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	9	1,000.
10 Total deduction		detion. dee instructions		1,000.
		ble income. Subtract line 10 from line 7. If line 10 is greater than line 7,		
enter zero	os taxai	one income. Subtract line to nonlinie 1. Il line to is greater than line 1,	11	27,240.
Part II Tax Com	putation	on		•
1 Organizations ta	axable a	as corporations. Multiply Part I, line 11 by 21% (0.21) ~~~~~~~~	~~ 1	5,720.
2 Trusts taxable at	trust ra	es. See instructions for tax computation. Income tax on the amount on		
Part I, line 11 fror	m:	Tax rate schedule or Schedule D (Form 1041) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	-~~ 2	
3 Proxy tax. See in	struction	ns	3	
4 Other tax a	mounts.	See instructions	-~ 4	
5 Alternative mi	nimum	tax (trusts only)	.~ 5	+
	•	facility income. See instructions	-~ 6	
7 Total. Add lines 3	3 throug	n 6 to line 1 or 2, whichever applies	7	5,720.

	0-T (2022)						Pa	age 2
Part I								
	Foreign tax credit (corporations attach Form 1				_			
	Other credits (see instructions) ~~~~				_			
	General business credit. Attach Form 3800		1c		_			
	Credit for prior year minimum tax (attach Fo		1d		- 1-			
	Total credits. Add lines 1a through 1d	~~~~~~~~~~~~~	~~~~	-~~~~~	1e 2		5.7	720.
	Subtract line 1e from Part II, line 7 Other amounts due. Check if fom: Form 4	4255 Form 8611 Form	9607	Form 8866	2		-,,	
3		(attach statement) ~~~~~~			3			
4	Total tax. Add lines 2 and 3 (see instruction							
	section 1294. Enter tax amount here ~~			icirca anaci	4		5,7	720.
	Current net 965 tax liability paid from Form 965				5			0.
6a	Payments: A 2021 overpayment credited to 2	2022 20	22 6a					
	estimated tax payments. Check if section 64		6b					
С	Tax deposited with Form 8868 ~~~~	~~~~~~~~~~~	~ 6c	7,560				
	Foreign organizations: Tax paid or withheld a							
е	Backup withholding (see instructions)	) ~~~~~~~~~~~~~	6e					
f	Credit for small employer health insurance p	oremiums (attach Form 8941) ~~~~	.~ 6f		_			
g	Other credits, adjustments, and payments:	· · · · · · · · · · · · · · · · · · ·	_   _					
	Form 4136	Other Tota	ıl 6g		_		7.5	:60
7	Total payments. Add lines 6a through 6g		E	stimated tax	7			560.
Ü	penalty (see instructions). Check if Form 222				8			271.
9	Tare deep 15 line 7 in a weall and the set to be Andelson			~~~~	9		1 5	569.
	Tax due. If line 7 is smaller than the total of Overpayment. If line 7 is larger than the tota				10		1,3	0.
11 Part I				- 7 //	11			0.
_	At any time during the 2022 calendar year, did			,			es	No
	over a financial account (bank, securities, or other	<del>-</del>	-	<u>-</u>		<u> </u>		
	FinCEN Form 114, Report of Foreign Bank and		-	-				
	nere			a.cc. o.g coa				X
	During the tax year, did the organization receiv		ntor of, or	transferor to, a				
	foreign trust? ~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~	~~~~~~	-~~~	~~		X
	If "Yes," see instructions for other forms the o	organization may have to file.						
3	Enter the amount of tax-exempt interest rece	eived or accrued during the tax year	~~~~	~~~~ \$				
4	Enter available pre-2018 NOL carryovers here	\$ Do not	include ar	ny post-2017 NOL ca	rryover			
	shown on Schedule A (Form 990-T). Don't redu	ice the NOL carryover shown here by	any deduct	tion reported on Part	I, line 6.			
5	Post-2017 NOL carryovers. Enter the Business	Activity Code and available post-201	7 NOL carr	yovers. Don't reduce				
	the amounts shown below by any NOL claimed	I on any Schedule A, Part II, line 17 fo						
	Business Activi	ty Code		able post-2017 NOL	carryover	<u> </u>		
			\$					
			\$					v
	Did the organization change its method of a	- '	~~~~~		~~~~	·~~~		X
	If 6a is "Yes," has the organization described explain in Part V	the change on Form 990, 990-EZ, 99	0-PF, or F	orm 1128? If "No,"				
Part \	•							
Provide	the explanation required by Part IV, line 6b. Als	so, provide any other additional inform	iation. See	instructions.				
	Under penalties of perjury, I declare that I have examined	I this return, including accompanying schedules an	d statements,	and to the best of my knowle	edge and be	elief, it is true,		
Sign	correct, and complete. Declaration of preparer (other that DocuSigned by:	n taxpayer) is based on all information of which pre	parer has any	knowledge.				
Here		9/5/2023 CEO			-	discuss this return shown below (s		n
	Signature of officer	Date Title			nstructions			No
	Print/Type preparer's name	Preparer's signature	Date	Check	if PTIN	V		
Deid	1 mile 1 year property o member		2010	self- employed		•		
Paid	ROBERT WILLIAMS	ROBERT WILLIAMS	08/30/23		P0	1345960		
Prepa	L Firm's name ULTFTUNLARSUNALLEN	LLP		Firm's EIN	Δ	41-0746749	9	
Use O	901 NORTH GLEBI	E ROAD, SUITE 200						
	Firm's address ARLINGTON, VA 2	22203		Phone no. (	(571) 2	227-9500		
223711 01	-16-23					Form 990	)-T (2	2022)

FORM 990-T	CONTRIBUTIONS SUMMARY		STATEMENT 1
	JTIONS SUBJECT TO 100% LIMIT JTIONS SUBJECT TO 25% LIMIT		
CARRYOVER OF PRIOR FOR TAX YEAR 2017 FOR TAX YEAR 20 FOR TAX YEAR 20 FOR TAX YEAR 202 FOR TAX YEAR 2021	18 27,359 19		
TOTAL CARRYOVER TOTAL CURRENT YEAR	R 10% CONTRIBUTIONS	36,439	
TOTAL CONTRIBUTION TAXABLE INCOME LIN	NS AVAILABLE MITATION AS ADJUSTED	36,439 3,027	_
EXCESS CONTRIBUTION EXCESS 100% CONTRIBUTION TOTAL EXCESS CONTRIBUTION	IBUTIONS	33,412 0 33,412	_
ALLOWABLE CONTRIB	UTIONS DEDUCTION		3,027
TOTAL CONTRIBUTION	N DEDUCTION		3,027

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service									
A Name of the organization NATIONAL AUT	on TO AUCTION ASSOCIATION				oyer identification number 6045987				
C Unrelated business	activity code (see instructions) 561000			D Sequence	):	1 of	2		
E Describe the unrelat	red trade or business MANAGEMENT SERVICE	ES							
Part I Unrelated	Trade or Business Income		(A) Income	(B) Expense	s	(C)	) Net		
1 a Gross receipts or	sales								
b Less returns and all	lowancesc Balance	1c							
2 Cost of goods s	sold (Part III, line 8) ~~~~~~~~~~	2							
3 Gross profit. S	Subtract line 2 from line 1c ~~~~~~~	3							
4 a Capital gain net in 1120)). See in:	structions ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	4a							
,,	orm 4797) (attach Form 4797). See instructions)	4b							
	leduction for trusts ~~~~~~~~	4c							
5 Income (loss) from	m a partnership or an S corporation (attach	5							
statement) ~~	(0, 1, 1)(1, 1)(1, 1)	6							
6 Rent income	(Part IV) ~~~~~~~~~	7							
	nanced income (Part V)								
	s, royalties, and rents from a controlled rt VI) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	8							
	e of section 501(c)(7), (9), or (17)								
organizations	(Part VII) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	9							
•	pt activity income (Part VIII) ~~~~~~	10							
	ncome (Part IX) ~~~~~~~~	11							
12 Other income (see	e instructions; attach statement) ~ \$\instructions\$;	12	460,300				460,300.		
13 Total. Combine lin		13	460,300	).			460,300.		
	ns Not Taken Elsewhere See instruction			ductions. Dedu	ctions	s must be	•		
1 Compensation o	f 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 sta	atement). See instructions ~~~~~~~	~~~~	~~~~~~~	~~~~	5				
6 Taxes and	d licenses ~~~~~~	~~~~~	~~~~~~~~~	~~~~~~	6		3,133.		
7 Depreciation (at	tach Form 4562). See instructions ~~~~~	-~~~	~~~~ 7						
8 Less depreciation	n claimed in Part III and elsewhere on return	~~~	~~~~~ 8a		8b				
9 Depletion	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~		~~~~~	9				
10 Contributions to	o deferred compensation plans	~~~~	~~~~~~~	~~~~~~	10				
11 Employee	benefit programs ~~~~~	~~~~	.~~~~~~~~	~~~~~~	11				
12 Excess exemp	ot expenses (Part VIII) ~~	~~~~		~~~~~~	12				
13 Excess reader	rship costs (Part IX) ~~~	~~~~		~~~~~~~	13				
14 Other deductions	(attach statement) ~~~~~~~~	~~~~	~~~~SEE STATEIEN	1-1	14		218,700.		
15 Total deductions	Add lines 1 through 14		~~~~~~~~~	~~~~~	15	1	429 033		

LHA For Paperwork Reduction Act Notice, see instructions.

Deduction for net operating loss. See instructions

Unrelated business taxable income. Subtract line 17 from line 16

(C)

Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13,

Schedule A (Form 990-T) 2022

16

17

31,267.

31,267.

column

16

17

Sched	ule A (Form 990-T) 2022					Page 48
Part	III Cost of Goods Sold Enter met	hod of inventory valuati	on	Т.Т		
1	Inventory at beginning of year	~~~~~~~~	~~~~~~~~			
2	Purchases ~~~~~~~~~~~	-~~~~~~	-~~~~~~	2		
3	Cost of labor ~~~~~~	~~~~~~~~~	~~~~~~	3		
4	Additional section 263A costs (attach stater	nont)	.~~~~~~~~			
5	Other costs (attach statement)		~~~~~~~~			
6	rotan rida mioo r amoagir o	-~~~~~~		~~~~		
7	inventory at one or year			0		
8	Cost of goods sold. Subtract line 7 from line 6. Enter h	,			Yes	No
9 Part	Do the rules of section 263A (with respect to property of IV Rent Income (From Real Property and				163	140
1	Description of property (property street address, city, st	-	•			
'	A	ate, ZIF code). Check i	i a duai-use. See ilistit	ictions.		
	В					
	D					
	-	Α	В	С	D	•
2	Rent received or accrued					
а	From personal property (if the percentage of					
	rent for personal property is more than 10%					
	but not more than 50%) ~~~~~~~~					
b	From real and personal property (if the					
	percentage of rent for personal property exceeds					
	50% or if the rent is based on profit or income) ~~					
С	Total rents received or accrued by property.					
	Add lines 2a and 2b, columns A through D ~~~~					
						0.
3	Total rents received or accrued. Add line 2c columns A	through D. Enter here	and on Part I, line 6, c	olumn (A)	1	
	Deductions directly connected with the income					
4	in lines 2(a) and 2(b) (attach statement) ~~~~~~				<u> </u>	
5	Total deductions. Add line 4 columns A through D. En	ter here and on Part I I	ine 6. column (B)			0.
Part	1/	ee instructions)	ine o, column (b)			
1	Description of debt-financed property (street address, c	,	neck if a dual-use. See	instructions		
	A	ity, state, Zii code). Oi	ieck ii a duai-use. Gee	manacions.		
	В					
	D					
		A	В	С	D	
2	Gross income from or allocable to debt-financed					
	property ~~~~~~~~~~~					
3	Deductions directly connected with or allocable					
	to debt-financed property					
а	Straight line depreciation (attach statement) ~~~					
b	Other deductions (attach statement) ~~~~~~					
С	Total deductions (add lines 3a and 3b,					
	columns A through D) ~~~~~~					
4	Amount of average acquisition debt on or allocable					
	to debt-financed property (attach statement) ~~~					
5	Average adjusted basis of or allocable to debt-					
	financed property (attach statement) ~~~~~~					
6	Divide line 4 by line 5 ~~~~~~~~~	%	%	%	b	%
7	Gross income reportable. Multiply line 2 by line 6 ~					
	Total gross income (add line 7, columns A through D).	Enter here and on Par	t I, line 7, column (A)			0.
8	rotal grood moonie (aaa mie r, colamie r t in cagii 2).					
8	Allocable deductions. Multiply line 3c by line 6				1	

10

0.

0.

Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ~~~

Total dividends-received deductions included in line 10

	ule A (Form 990-T) 2022											Page
Part	VI Interest, Annu	ities, Ro	oyalties, and Re	ents fron	n Controll	ed Org	ganizations	(se	e instruct	ions)		
						E	Exempt Contro	lled Or	ganization	S		
	1. Name of controlled		2. Employer	3. Net unrelated 4. Total of		al of specified 5. Part of colu		art of colu	mn 4	6. E	Deductions directly	
	organization		identification	incom	ne (loss)	payn	nents made		included			connected with
			number	(see ins	tructions)			contro tion's	lling orga gross inc	nıza- ome	in	come in column 5
(1)												
(2)												
(3)												
(4)												
			No	nexempt (	Controlled O	rganizati	ons					
7	7. Taxable Income	1.8	Net unrelated	9. To	tal of specifi	ied	10. Part	of colur	mn 9	11.	De	ductions directly
		ir	ncome (loss)	pa	yments mad	е	that is inc				cor	nnected with
		(see	e instructions)				controlling	organız incom		in	com	e in column 10
(1)							greet					
(2)												
(3)												
(4)												
<u>. ,</u>							Add colum	ıns 5 ar	nd 10	Ad	d co	lumns 6 and 11.
							Enter here					ere and on Part I,
							line 8, c	olumn	(A)		line	8, column (B)
Totals	<b>S</b>								0.			0
Part	VII Investment In	ncome d	of a Section 501	(c)(7), (9	9), or (17)	Organ	ization (s	ee instr	ructions)			
	1. Desc	ription of	income	, , , , ,	2. Amou	nt of	3. Deduction	nns	4. Set-	asides		5. Total deductions
		•			incon		directly conne		(attach st			and set-asides
							(attach staten	nent)				(add cols 3 and 4
(1)												
(2)												
(3)												
(4)												
					Add amo	unts in						Add amounts in
					column 2							column 5. Enter
					here and o line 9, colu							here and on Part I, line 9, column (B)
Totals	3				11116 3, COIC	0.						0
Part		xempt A	Activity Income,	Other T	han Adve	rtising	Income (s	see ins	tructions)		<u> </u>	
1	Description of exploited	-	<u> </u>						,			
2	Gross unrelated busine	, -	e from trade or husin	ace Entar	here and or	Part I I	ine 10. column	(Δ) ~		2		
2	Expenses directly conr							` '				
J	line 10, colum		·				~~~~~~~		~~~	3		
4	Net income (loss) from	,	•									
4	lines 5 throu		7 ~~~~	~~~~~~	~~~~~	. Z. 11 a y	~~~~~~~~	~~~~	~~~	4		
5		•		ad busins	oo inoomo					5		
5	·				ss income 5 ~~	~~~				6		
6	Expenses attributable Excess exempt expense		ncome entered	on line		than #	o amount or !!	200				
7	4 Enter here and on P			, but 00 nc	n enter more	יוומוו נוו	e amount on II	i i <del>C</del>		7		

Schedule A (Form 990-T) 2022

Sched Part	ule A (Form 990-T) 2022 IX Advertising Income						Page	4
1	Name(s) of periodical(s). Check box if reporting	ng two o	or more periodicals on a	consolidated ba	asis.			_
	Α		· 					
	В							
	C							
	D							
Enter a	amounts for each periodical listed above in the	corresp		В		С	D	_
2	Gross advertising income		A	В		<u> </u>		_
2	Gross advertising income ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Part I	line 11 column (Δ) ~		-~~~		(	<del>).</del>
а	Add coldinis A though b. Enter here and on	i ait i,	iiile 11, column (A)					
3	Direct advertising costs by periodical ~~~~	~~~						
а	Add columns A through D. Enter here and on		line 11, column (B) ~	~~~~~	-~~~	~~~~		<u>).</u>
	<u>-</u>							_
4	Advertising gain (loss). Subtract line 3 from lin	ne						
	2. For any column in line 4 showing a gain,							
	complete lines 5 through 8. For any column in	1						
	line 4 showing a loss or zero, do not complete							
_	lines 5 through 7, and enter zero on line 8 ~~	~~~						_
5 6	Readership costs ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~						_
								_
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less	ee						
	than line 6, enter zero	~~~~						
8	Excess readership costs allowed as a							_
	deduction. For each column showing a gain o	n						
	line 4, enter the lesser of line 4 or line 7 ~~~	~~~						_
а	Add line 8, columns A through D. Enter the gr	eater o	f the line 8a, columns to	otal or zero here	and on			
Dort	Part II, line 13  X Compensation of Officers, Dire	ootor	and Trustons					).
Part	Compensation of Officers, Diff	ectors	s, and musices (	see instructions)				—
	4.31		O T''			. Percentage	4. Compensation	
	1. Name		2. Title			time devoted to business	attributable to unrelated business	
(1)						%		_
(2)						%		_
(3)						%		
(4)						%		
	Enter here and on Part II, line 1						(	).
Part	XI Supplemental Information (see	e instru	uctions)					_
								_
								_
								_
								_
								_
								_
								_

NATIONAL AUTO AUCTION ASSOCIATIO \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		84-6045987 }}}}}}}
FORM 990-T (A) }}}}}}}}}	OTHER INCOME  \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	STATEMENT 2
DESCRIPTION  }}}}}}  MANAGEMENT FEE REIMBURSEMENTS		AMOUNT }}}}}}}}} 400.
TOTAL TO SCHEDULE A, PART I, LI	NE 12	}}}}}}}}4
FORM 990-T (A)  }}}}}}}}	OTHER DEDUCTIONS  }}}}}}}}	STATEMENT 3
DESCRIPTION }}}}}}}  TAX PREPARATION FEES PROGRAM OH EXPENSES G&A OH EXPENSES		AMOUNT }}}}}}}} } } }  1,600. 276. 216,824.
TOTAL TO SCHEDULE A PART II I	INF 14	<pre>}}}}}}}} }} }  }  }  }   218 700</pre>

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

OMB No. 1545-0047

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

NATIONAL AUTO AUCTION ASSOCIATION	NATIONAL AUTO AUCTION ASSOCIATION						
C Unrelated business activity code (see instructions) 513120	)		D Sequence: 2	of 2			
E Describe the unrelated trade or business DIRECTORY ADVERT	ISING	T-					
Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net			
1 a Gross receipts or sales							
b Less returns and allowancesc 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	1.						
1120)). See instructions ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	4a						
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b 4c						
c Capital loss deduction for trusts	40						
5 Income (loss) from a partnership or an S corporation (attach	5						
statement) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	6						
6 Rent income (Part IV)	7						
7 Unrelated debt-financed income (Part V) ~~~~~~~~							
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	13	8,000.	398.	7,602.			
Part II Deductions Not Taken Elsewhere See instruct directly connected with the unrelated business			ctions. Deductions	must be			
1 Compensation of officers, directors, and trustees (Part	,	~~~~~~~~~~	<u> </u>				
2 Galaries and Wages		~~~~~~~~~~~	-				
o repairs and maintenance		~~~~~~~~~~~~~	3				
4 Dad debts		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	-				
antorox (attach statement). God moradiano		~~~~~~~~~~~~~~	<u> </u>				
o raxes and necroes		1 1	6				
boprodution (attach Form 1002). Odd inditaction		8a	8b				
8 Less depreciation claimed in Part III and elsewhere on return 9 Depletion ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~		~~~~ 9				
10 Contributions to deferred compensation plans	~~~~	-~~~~~~~~~~	~~~~~ 10				
11 Employee benefit programs ~~~~		~~~~~~~~~~~~~	~~~~~				
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 li	ine 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		18				
LHA For Paperwork Reduction Act Notice, see instructions			Schedule	A (Form 990-T) 2022			

223741 01-16-23

Schedu Part	ule A (Form 990-T) 2022 III Cost of Goods Sold Enter met	hod of inventory valuati	on		Page 53
1	Inventory at beginning of year	~~~~~~~~~	.~~~~~~~~~	1	
2		.~~~~~~~	-~~~~~~~	2	
3	i diolidoco	~~~~~~~~~~		3	
4	Additional section 263A costs (attach staten	nent) ~~~~~	.~~~~~~~~~	4	
5	Other costs (attach statement)	,	.~~~~~~~~	5	
6	•	-~~~~~		_	
7	rotan /taa miss ramsagir s	~~~~~~~~~			
8	Cost of goods sold. Subtract line 7 from line 6. Enter h			0	
9	Do the rules of section 263A (with respect to property p				Yes No
Part	, , , , , , , , , , , , , , , , , , , ,	· · · · · · · · · · · · · · · · · · ·		-	
1	Description of property (property street address, city, sta		•		
•	A	ato, <u></u>	. a aaa. aoo. oooo		
	В				
	D				
		А	В	С	D
2	Rent received or accrued				
a	From personal property (if the percentage of				
а	rent for personal property is more than 10%				
	but not more than 50%) ~~~~~~~				
b	From real and personal property (if the				
D	percentage of rent for personal property exceeds				
	50% or if the rent is based on profit or income) ~~				
С	Total rents received or accrued by property.				
C	Add lines 2a and 2b, columns A through D ~~~~				
	, taa iii oo 2a ana 25, oo an ii oo 7 ta ii oo gir 2				
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5	Total deductions. Add line 4 columns A through D. Ent	er here and on Part I, I	ine 6, column (B)		0.
Part	V Unrelated Debt-Financed Income (se	ee instructions)			
1	Description of debt-financed property (street address, ci	ity, state, ZIP code). Ch	neck if a dual-use. See	instructions.	
	Α				
	В				
	C				
	D		_ 1		
		A	В	С	D
2	Gross income from or allocable to debt-financed				
	property ~~~~~~~~~~~~				
3	Deductions directly connected with or allocable				
	to debt-financed property				
а	Straight line depreciation (attach statement) ~~~				
b	Other deductions (attach statement) ~~~~~~				
С	Total deductions (add lines 3a and 3b,				
	columns A through D) ~~~~~~~				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement) ~~~				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement) ~~~~~~				
6	Divide line 4 by line 5 ~~~~~~~~~	%	%	•	% %
7	Gross income reportable. Multiply line 2 by line 6 ~				
8	Total gross income (add line 7, columns A through D).	Enter here and on Par	t I, line 7, column (A)		0.
			г		1
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A thro	ugh D. Enter here and	on Part I, line 7, colum	nn (B) ~~~ —	0.
11	Total dividends-received deductions included in line	10			0.

	(Form 990-T) 2022											Page	5
Part VI	Interest, Annu	ities, Ro	yalties, and Re	ents fron	n Controll	ed Org	ganizations	(see	e instructi	ons)			
						E	Exempt Contro	lled Org	janization:	s			
1.	Name of controlled		2. Employer	3. Net unrelated 4. Total of		of specified 5. Part of colu		rt of colur	umn 4 6. Deductions dire		eductions directly	/	
	organization		identification	incom	ne (loss)	payn	nents made		ncluded i		(	connected with	
			number	(see ins	tructions)			tion's	lling orga gross inc	nıza- ome	inc	come in column 5	
(1)													
(2)													
(3)													
(4)													_
( )			No	nexempt (	Controlled O	rganizati	ons	ı					_
7 Ta	xable Income	1.8	Net unrelated	1	otal of specifi		10. Part o	of colum	nn 9	11	Dec	luctions directly	_
	Masic meeme		come (loss)		yments mad		that is inc	luded ir	n the			nected with	
			e instructions)		,		controlling	organiza income		in	come	e in column 10	
(1)		`	·				gross	IIICOIIIE	,				_
(2)													_
(3)													_
(4)													_
(1)							Add colum	no 5 on	d 10	٨٨		lumns 6 and 11.	_
							Enter here					ere and on Part I,	
							line 8, c	olumn (	(A)		line 8	B, column (B)	
Totals									0.			(	Э.
Part VII	Investment li	ncome o	of a Section 501	(c)(7), (9	9). or (17)	Organ	ization (s	ee instri	uctions)				_
		ription of		(-/( // (-	2. Amou		3. Deduction		4. Set-	ocidos	F	5. Total deduction	16
	1. 5000	inplion of			incon		directly conne		اعد. عود. attach sta)			and set-asides	
							(attach staten		`		,	(add cols 3 and 4	4)
(1)											-		_
(2)											_		_
(3)											_		_
(4)											_		_
( ' )					Add amou	unts in						Add amounts in	_
					column 2.							column 5. Enter	
					here and o	,						here and on Part	,
Totals					line 9, colu	mn (A) <b>0.</b>						line 9, column (B	) ).
Part VIII	Exploited Ex	xempt A	ctivity Income,	Other T	han Adve		Income (	see inst	ructions)				<u></u>
		-	,					300 11100	ractionic)				_
	scription of exploited		- fue us tue de eu leveire	F-t	h - u - c - d - u	Dantil	: 10l	<b>(A)</b>		2			
			e from trade or busin					` '	~~~	_			_
	· ·		h production of unre							3			
line	•	,	,				~~~~~~	~~~~	~~~	3			_
	` ,		trade or business. S	subtract lin	e 3 from line	2. If a g	jain, complete			4			
line		Ü		~~~~~	.~~~~~	~~~~	~~~~~~	~~~~	~~~	5			_
		•	hat is not unrelat			~~~	~~~~~~	~~~~	~~~				_
	oenses attributable		ncome entered	on line	5 ~~	~~~~		~~~~	~~~	6			_
	cess exempt expens Enter here and on P		act line 5 from line 6	, but do no	ot enter more	than th	e amount on li	ne		7			

Schedule A (Form 990-T) 2022

Schedule A (Form 990-T) 2022					Page 4
Part IX Advertising Income					
1 Name(s) of periodical(s). Check box		ore periodicals on a co	onsolidated basis.		
A <u>DIRECTORY ADVERTIS</u>	ING				
В					
C					
D					
Enter amounts for each periodical listed abo	ove in the correspond	ing column			
Enter amounts for each periodical noted abo		A	В	С	D
2 Cross advantising income	-~~~~	8,000.			
<u> </u>	<u> </u>				8,000.
Add columns A through D. Enter he	ere and on Part I, line	11, column (A) ~~~	~~~~~~	~~~~~	
a		398.			
3 Direct advertising costs by period	_				200
a Add columns A through D. Enter he	ere and on Part I, line	11, column (B) ~~~	~~~~~~	~~~~~	398.
4 Advertising gain (loss). Subtract line	a 3 from line				
2. For any column in line 4 showing					
-	-				
complete lines 5 through 8. For any					
line 4 showing a loss or zero, do no		7,602.			
lines 5 through 7, and enter zero o		45,238.			
5 Readership costs ~~~~		9,263.			
6 Circulation income ~~~~~		9,203.			
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 ~~~		35,975.			
8 Excess readership costs allowed as	s a				
deduction. For each column showir	ng a gain on				
line 4, enter the lesser of line 4 or li	ne 7 ~~~~~	7,602.			
a Add line 8, columns A through D. E	nter the greater of the	e line 8a, columns tota	l or zero here and	I on	
Part II, line 13	•				7,602.
Part X Compensation of Office	ers, Directors, a	nd Trustees (see	e instructions)		
				3. Percentage	4. Compensation
1 Nama		2 Title		of time devoted	attributable to
1. Name		2. Title		to business	unrelated business
(1)				%	difference business
(2)				%	
(3)				%	
(4)				%	
					0
Total. Enter here and on Part II, line 1	49				0.
Part XI Supplemental Informa	tion (see instruction	ns)			
					_

Form 2220
Department of the Treasury

Internal Revenue Service

### Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.

Go to www.irs.gov/Form2220 for instructions and the latest information.

FORM 990-7

OMB No. 1545-0123

Name

NATIONAL AUTO AUCTION ASSOCIATION

Required Annual Payment

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.

1	Total tax (see instructions)		~~~~~~~~	.~~~~~~~~~	~~~~~	1	5,720.
2	a Personal holding company tax (Schedule PH (Form 1120), lir	ne 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 inco	me	forecast method ~~~~	2b			
(	c Credit for federal tax paid on fuels (see instruc	tions	) ~~~~~~	2c		0.4	
	d Total. Add lines 2a through 2c	not c			~~~~~	2d	
3	, , , , , , , , , , , , , , , , , , , ,		•	•		3	5,720.
,	acconstant and periany				-~~~	J	3,720.
4	Enter the tax shown on the corporation's 2021 income tax retu- or the tax year was for less than 12 months, skip this line					4	6,464.
	of the tax year was for less than 12 months, skip this line	and	a enter the amount from	line 3 on line 5 ~~~~		-	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
5	Required annual payment. Enter the smaller of line 3 or line	4 If 1	the corporation is required	d to skip line 4			
	enter the amount from line 3		ino corporation to require	•	ns for Filing -	5	5,720.
F	Check the boxes below that apply. If any boxes ar	e che	ecked, the corporation m			а	
	penalty. See instructions.						
6	The corporation is using the adjusted seasonal installm	ent i	method.				
7	The corporation is using the annualized income installr	nent	method.				
8	The corporation is a "large corporation" figuring its first re	equir	ed installment based on	the prior year's tax.			
F	Part III   Figuring the Underpayment						
			(a)	(b)	(c)		(d)
9	Installment due dates. Enter in columns (a) through (d) the						
	15th day of the 4th (Form 990-PF filers: Use 5th month),		0.4/1.7/22	06/15/00	00/15/00		10/15/00
	6th, 9th, and 12th months of the corporation's tax year $\sim$	9	04/15/22	06/15/22	09/15/22		12/15/22
10	Required installments. If the box on line 6 and/or line 7						
	above is checked, enter the amounts from Sch A, line 38. If						
	the box on line 8 (but not 6 or 7) is checked, see instructions						
	for the amounts to enter. If none of these boxes are checked,		1,430.	1,430.	1 .	430.	1,430
	enter 25% (0.25) of line 5 above in each column ~~~~	10	1,430.	1,430.	1,	+30.	1,430.
11	Estimated tax paid or credited for each period. For						
	column (a) only, enter the amount from line 11 on line 15.	11					
	See instructions ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11					
	Complete lines 12 through 18 of one column						
10	before going to the next column.	12					
	Enter amount, if any, from line 18 of the preceding column	13					
	Add lines 11 and 12 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	14		1,430.	2,3	860.	4,290
14 15	Subtract line 14 from line 13. If zero or less, enter -0- ~~	15	0.	0.		0.	0.
16	If the amount on line 15 is zero, subtract line 13 from line						
10	14. Otherwise, enter -0- ~~~~~~~	16		1,430.	2,3	860.	
17				*			
.,	subtract line 15 from line 10. Then go to line 12 of the next						
	column. Otherwise, go to line 18 ~~~~~~~	17	1,430.	1,430.	1,4	430.	1,430
18	Overpayment. If line 10 is less than line 15, subtract line 10						
. •	from line 15. Then go to line 12 of the next column	18					

LHA For Paperwork Reduction Act Notice, see separate instructions.

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

Form 2220 (2022)

NATIONAL AUTO AUCTION ASSOCIATION Form 2220 (2022)

84-6045987

F	Part IV	Figuring the Penalty
•	<b>-</b>	
9		date of payment or the 15th day of the 4th month

			(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 Number of days on line 21 x 4% (0.04) ~ 365	22	\$	\$	\$	\$
23	Number of days on line 20 after 6/30/2022 and before 10/1/2022 ~	23				
24	Underpayment on line 17 x Number of days on line 23 x 5% (0.05) ~ 365	24	\$	\$	\$	\$
25	Number of days on line 20 after 9/30/2022 and before 1/1/2023 ~~	25				
26	Underpayment on line 17 x Number of days on line 25 x 6% (0.06) ~ 365	26	\$	\$	\$	\$
27	Number of days on line 20 after 12/31/2022 and before 4/1/2023 ~	27	SEE A	TACHED WORKSHEE		_
28	Underpayment on line 17 x N <u>umber of days on line 27 x</u> 7% (0.07) ~ 365	28	\$	\$	\$	\$
29	Number of days on line 20 after 3/31/2023 and before 7/1/2023 ~~	29				
30	Underpayment on line 17 x N <u>umber of days on line 29 x</u> *% ~~~	30	\$	\$	\$	\$
31	Number of days on line 20 after 6/30/2023 and before 10/1/2023 ~	31				
32	Underpayment on line 17 x Number of days on line 31 x *% ~~~ 365	32	\$	\$	\$	\$
33	Number of days on line 20 after 9/30/2023 and before 1/1/2024 ~~	33				
34	Underpayment on line 17 x N <u>umber of days on line 33 x</u> *% ~~~	34	\$	\$	\$	\$
35	Number of days on line 20 after 12/31/2023 and before 3/16/2024 ~	35				
36	Underpayment on line 17 x N <u>umber of days on line 35 x</u> *% ~~~	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 line for other income tax returns	al hei	e and on Form 1120, line	e 34; or the comparable	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 2220 (2022)

### FORM 990-T UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s)				Identifying N	lumber
NATIONAL AUTO A	AUCTION ASSOCIATION			84-604	5987
(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 (S	Sum of Column	F). ~~~~~	~~~~~~~~	~~~~~~~	271

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

212511 04-01-22 MARYLAND FORM EL101B

#### E-FILE DECLARATION FOR BUSINESS & FIDUCIARY ELECTRONIC FILING

DO NOT MAIL



2022

OR FISCAL YEAR	BEGINNING 2022, ENDING					
Keep this for you	ur records. Do not send this form to the Revenue Admir	nistration Division unless speci	ifically requested to do so. Se	ee instructions.		
NATIONAL AU	TO AUCTION ASSOCIATION		******			
Name of corporation	, pass-through entity, estate or trust		Federal Employer Identification N	lumber		
Name and Title of Fig	duciary			_		
5320 SPECTRU	UM DRIVE	FREDERICK	<u>MD</u>	21703		
Street Address		City or town	State	ZIP Code	+4	
PART I Ta	x Return Information (whole dollars only)					
1. An	nount of overpayment to be applied to 2023	estimated tax ~~~~	~~~~~~	1		.00
2. Am	nount of overpayment to be refunded ~~~~~~	~~~~~	REFUND	2		.00
3. Tot	tal amount due			3	165	.00
-		•				
Tire. Officer off	c box only				Enter five dig	aits.
X I authoriz		to enter or	generate my PIN	55902	Do not ente zeros.	
as my sig	gnature on my tax year 2022 electronically filed inco	ome tax return.				
if you are below.	er my PIN as my signature on the tax year 2022 ele e entering your own PIN and your return is filed usin					
Docus	Signed by:	9/5/2023				
Signature	D062AA7543E	Date				
PART III Ce	ertification and Authentication - Practitioner PIN	Method Only				
ERO's EFIN/PI	N Enter your six digit EFIN followed by your five	ve-digit self-selected PIN	544349	55902	Do not e	
I confirm that I	meric entry is my PIN, which is my signature for tag am submitting this return in accordance with the req authorized e-File Providers.	•				
<u>CLIFTON</u>	LARSONALLEN LLP	083023				
EROs signati	ure	Date				



**EL102B** 

Comptroller of Maryland

INCOME TAX PAYMENT **VOUCHER FOR BUSINESS & FIDUCIARY ELECTRONIC FILERS** 



2022

Revenue Administration Division PO Box 2601 Annapolis, MD 21404-2601		Account Type	C Corp	,	S Corp Other entity
NATIONAL AUTO AUCTION ASSOCIATION		*	*****		
Name of corporation, pass through entity, estate or trust		Fed	eral Employer Identification Nur	mber	
Name and Title of Fiduciary					
5320 SPECTRUM DRIVE	FREDERICK		MD	21703	
Street Address	City or town		State	ZIP Code	+4
STOP If payment is made by electronic funds withdrawa  Amount paid with this voucher	l (direct debit) do	not submit this	form.	\$	<u>165</u> .00

256111 01-13-23

Cut along this line and file with your payment

MARYLAND **FORM** 

INCOME TAX PAYMENT VOUCHER FOR **BUSINESS & FIDUCIARY ELECTRONIC FILERS** 

2022

**EL102B** 

Payment by Electronic Funds Withdrawal (direct debit) The balance due on an electronically filed Form 500, Form 510, Form 511, or 504 may be paid by electronic funds withdrawal (direct debit). To have the funds automatically withdrawn, provide the direct debit payment option information when electronically filing the tax return. Complete the authorization area on Form EL101B. If electing the direct debit option, do not submit Form EL102B.

Payment by Electronic Funds Transfer (EFT)

The balance due on an electronically filed Form 500 may be paid by Electronic Funds Transfer (EFT) using either the ACH Credit or ACH Debit method. To register for the EFT Program, complete Form EFT, Authorization Agreement for Electronic Funds Transfer available at www.marylandtaxes.gov. If you have any questions, please contact our Taxpayer Services Division by calling 1-800-638-2937 or from Central Maryland 410-260-7980. If electing the EFT option, do not submit Form EL102B.

Payment by Check or Money Order

If the entity elected not to pay electronically, make the check or money order payable to the Comptroller of Maryland. Write the entity's federal employer identification number, type of tax, and tax year being paid in blue or black ink on the check. Do not use red ink.

If the entity received a notice showing the balance due, mail the payment with the voucher in the return envelope. Otherwise, use Form EL102B to pay any balance due on the electronically filed tax return.

Enter the name, federal employer identification number and address in the space provided. Check the box to indicate the account type. Write the payment amount on the line titled "Amount paid with this voucher."

#### DO NOT SEND CASH.

Do not mail this form with any other document. It must be mailed separately to ensure credit for timely payment.

Mail your completed Form EL102B and payment to:

Comptroller of Maryland Revenue Administration Division PO Box 2601 Annapolis, MD 21404-2601

MARYLAND **FORM** 500E

**APPLICATION FOR EXTENSION TO FILE CORPORATION INCOME** TAX RETURN



2022

2022, ENDING JR-RECORDS OR FISCAL YEAR BEGINNING

	846045987	/	<i>J</i>					
	Federal Employer Identification Number (9 digits)							
	NATIONAL AUTO AUCTION ASSOCIA	ATION						
	Name							
	5320 SPECTRUM DRIVE							
_	Current Mailing Address (PO Box, number, street and apt. no.)							
5	D							
DIACK	Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)							
o anio	FREDERICK	MD	21703					
51115	City or Town	State	ZIP Code + 4					
Ē								
	Foreign Country Name			Foreign Province/State/0	County			
	Foreign Postal Code					For Offic	e Use Only	
	•				ME	YE	EC	EC
כא חבה ה	STOP  IF NO TAX IS DUE WITH THIS EXTENSIO  FILING OF THE ENTITY, INSTEAD FILE TO  FROM CENTRAL MARYLAND OR 1-800-2	HE EXTENSION	AT: www.mary	/landtaxes.gov OR CAI	LL 410-260-			
	Check here if you are a first time filer or your	mailing address	s has changed					
I A L	TAX PAYMENT WORKSHEET INSTRUCTIO	NS						
o	Line 1 - Tax liability Enter the total amount of income tax Line 2 - Estimated tax payments Enter the total amount any overpayment from the prior period that was cline 3 - Allowable tax credits Enter the allowable tax credits a pass-through entity.	of Maryland esti	mated tax paid	with Form 500D for the	tax year. In	_		
	Line 4 - Total payments and credits Add lines 2 and 3 a	and enter the tota	l on line 4.					
	Line 5 - Tax due Subtract line 4 from line 1 and enter the extension.	result on line 5.	This is the tax to	be paid with the applic	ation for			
	TAX PAYMENT WORKSHEET							
	1. Tax liability expected for the current tax	•		.~~~~~~~				.00
	Estimated tax payments and amount credited from the Allowable tax credits	he prior period					00.0	
	<ol> <li>Allowable tax cledits</li> <li>Total payments and credits. Add lines 2 and 3 and e</li> </ol>							00
				~~~~~~			297	.00
							207	70.00
	TAX PAID WITH THIS EXTENSION ~~~~~		~~~~~	~~~~~~	~ [\$ -		297	00. <u>0'</u>

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.

OR FISCAL YEAR BEGINNING

CORPORATION INCOME TAX RETURN

_____ 2022, ENDING



2022

84604	5987						
Federal Em	ployer Identification Number (9 digits)						
FEIN Applied	for Date (MMDDYY)						
01066							
	panization or Incorporation (MMDDYY)						
≥ 54180	0						
Business A	ctivity Code No. (6 digits)						
Business A							
ō							
	NAL AUTO AUCTION ASSOCIATION						
o Name ⊆	PECTRUM DRIVE						
<u></u>	g Address (PO Box, number, street and apt. no)				Do not write in this space	1 [
D	g Address (1 & Box, Hamber, Street and apr. 110)				Do not write in this space	· Amen Returi	
	g Address Line 2 (Apt No., Suite No., Floor No.)				■ ME ¥E	Trotan	"
FREDE		MD	21703				
City or Town	_	State	ZIP Code + 4	_			
							_
Foreign Count	try Name			Foreign Province/State	e/County		
Foreign Posta	I Code						
× 0	HEAV HERE IS:						
LE CHEC HERE	HECK HERE IF: Name or address has changed Ina	otivo cor	poration	First filing o	f the corporation	Fin	al Return
STAPLE CHECK HERE	This tax year's beginning and ending dates are d		•	J	· -		arreturn
'o	The tax year o beginning and entiring dates are a		- Idot your o	- duo to all doquion			
IF FILING	TO CLAIM A NET OPERATING LOSS, CHECK THE	APPROF	RIATE BOX	ī	Carryback I	Carry	yforward
Attach co	pies of the federal form for the loss year and Form 11	139.			· 		
SEE COR	PORATION INSTRUCTIONS. ATTACH A COPY OF	THE FEI	DERAL INCO	ME TAX RETURN	THROUGH SCHEDUL	.E M2.	
	eral Taxable Income (Enter amount from Federal Form	1120 line	28 or Form 1	120-C			
line	25c.) See Instructions. Check applicable box:						
<u> </u>	1120 1120-REIT 990T				29005	00	
	Other:IF 1120S, FILE ON FOI	RM 510	~~~~~	~~~~~ 1a	38005	.00	
•	cial Deductions (Federal Form 1120 line 29b or			41	0	00	
	n 1120-C line 26b.) ~~~~~~~~in large deduction		~~~~~	~~~~ 1b. —		.00	
	eral Taxable Income before net operating loss deduction otract line 1b from 1a) ~~~~				~ 1c. ——	38	.00
	ntract line 1b from 1a) ~~~ ID ADJUSTMENTS TO FEDERAL TAXABLE INCOMI			~~~~~~	- IC. ——		.00
	s must be positive amounts.)	_					
•	N ADJUSTMENTS						
	tion 10-306.1 related party transactions ~~~~~	-~~~	~~~~~	~~~		.00	
	oupling Modification Addition adjustment			•			
	ter code letter(s) from instructions.) ~~~~~~	~ _		2b.		.00	
	al Maryland Addition Adjustments to Federal Taxab						.00
SUBTRAC	CTION ADJUSTMENTS						
3a. Sec	tion 10-306.1 related party transactions ~~~~~	-~~~	~~~~~	~~~ 3a		.00	
3b. Divid	dends for domestic corporation claiming foreign tax cre	edits					
(Fed	deral form 1120/1120C Schedule C line 18) ~~~~	-~~~	~~~~~	~~~ 3b		.00	

COM/RAD-001 256301 12-01-22

CORPORATION INCOME TAX RETURN



2022 page 2

NAME NATIONAL AUTO AUCTION ASSECTATEMENT *******

3c. 3d.	Dividends from related foreign corporations (Federal form 1120/1120C Schedule C line 14, 16b and 16c) ~~~~~~~ 3c. Decoupling Modification Subtraction adjustment	.00
Ju.	(Enter code letter(s) from instructions.) ~~~~~~ 3d	.00
3e.	Total Maryland Subtraction Adjustments to Federal Taxable Income	00
4.	Maryland Adjusted Federal Taxable Income before NOL deduction is applied	
	(Add lines 1c and 2c, and subtract line 3e.)	<u>38005</u> .00
5.	Enter Adjusted Federal NOL Carry-forward available from previous tax years (including	0.00
6.	FDSC Carry-forward) on a separate company basis (Enter NOL as a positive amount.) 5. Maryland Adjusted Federal Taxable Income (If line 4 is less than or equal to zero,	00.00
	enter amount from line 4.) (If line 4 is greater than zero, subtract line 5 from line 4 and	
	enter result. If result is less than zero, enter zero.)	<u>38005</u> .00
	YLAND ADDITION MODIFICATIONS	
(All e	entries must be positive amounts.)	
7a.	State and local income tax ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	00
7b.	Dividends and interest from another state, local or federal tax	.00
_	exempt obligation ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	00
7c.	Net operating loss modification recapture (Do not enter NOL carryover. See instructions.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	00
- .	•	
7d.		.00
7e. 7f.	Deduction for Dividends paid by captive REIT ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
71.	instructions and attach schedules)	-00
7g.	Total Addition Modifications (Add lines 7a through 7f) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
•	YLAND SUBTRACTION MODIFICATIONS	
	entries must be positive amounts.)	
8a.	Income from US Obligations ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	.00
8b.	Other subtractions (Enter code letter(s) from	
	instructions and attach schedule) ~~~~~~~	.00
	If you are claiming subtraction H, enter your state medical cannabis business license number:	
8c.	Total Subtraction Modifications (Add lines 8a and 8b) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	.00.
NET	MARYLAND MODIFICATIONS	
9.	Total Maryland Modifications (Subtract line 8c from 7g. If less than zero,	
	enter negative amount.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	.00.
10.	Maryland Modified Income (Add lines 6 and 9.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	38005.00
APF	PORTIONMENT OF INCOME	
(То	be completed by multistate corporations whose apportionment factor is less than 1, otherwise skip to line 13.)
11.	Maryland apportionment factor (from page 4 of this form)	
	(If factor is zero, enter .000000.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	-·
40	12. Maryland apportionment income (Multiply line 10 by line 11.)	.00 38005 .00
13.	Maryland taxable income (from line 10 or line 12, whichever is applicable.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	3135.00
14.	Tax (Multiply line 13 by 8.25%.)	
15a.	·	.00
151	from 2021 overpayment ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	00 <u>2970</u> .00
	Tax paid with an extension request (Form 500E) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
	claim	u must file this form electronically to business tax credits from Form 500CR.
	Refundable business income tax credits from Part DDD. (See instructions for Form 500CR.) The Heritage Structure Rehabilitation Tax Credit is claimed on line 1 of Part DDD on Form 500CR.	
106.	Check here if you are a non-profit corporation.	

500

CORPORATION INCOME TAX RETURN



2022 page 3

NAME NATIONAL AUTO AUCTION AS SHINATEM******

	Nonresident tax paid on behalf of the corporation by pass-through entities		0.0
4-	(Attach Maryland Schedule 510/511 K-1.) ~~~~~~~~ I 15f.		.00
15g.	If amending, total payments made with original plus additional tax paid after original was filed		00
456	after original was filed		
15h.	Balance of tax due (If line 14 exceeds line 15h enter the difference.)	~ 1511. <u></u>	
16. 17.	Overpayment (If line 15h exceeds line 14, enter the difference.)		
17a.	If amending prior overpayment (Total all refunds previously issued.)		.00.
18.	Interest and/or penalty from Form 500UP or late payment interest	17 d	
10.	for original return ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	18. <u> </u>	.00
19.	Total balance due (Add lines 14, 17a and 18. Subtract line 15h.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		<u>165</u> .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.)	l 20. ——	00.00
21.	Amount of overpayment TO BE REFUNDED		
	(Add lines 18 and 20, and subtract the total from line 17.)		0 -
	(If amending subtract lines 17a and 18 from line 17.)	l 21. ——	00.00
If you 22a. 22b.	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. Type of account: Checking Savings Routing Number (9-digits): Account number:		
22d.	Name as it appears on the bank account:		
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. ——	00.00
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	00.00
Expla sche	USE IF AMENDING THE RETURN anation of Changes to Income, Modifications, Apportionment Factor and Credits. Show the computation in a dules as necessary. Check the box or boxes that reflect the reason for filing this amended return and expedded 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		

CORPORATION INCOME TAX RETURN



2022 page 4

NATIONAL AUTO AUCTION ASSAULT *****

Schedule A - 0	COMPUTATION OF APPORTIONMENT FACTOR (App	olies only to multistate corpor	ations. See instructions.)	
transp	/leasing companies, financial institutions, ortation companies, and worldwide headquartered inies 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 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	e. Gross royalties ~~~~~~~~	.00	.00	
	.00	.00		
	- ,	.00	.00	
	h. Total receipts (Add lines 1(a) through 1(g), for Columns 1 and 2.)	.00	.00	
•	or on line 4 unless you use a special formula or alternative apportionment formula.			ı
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.) ~~~f. Rent expense capitalized	.00	.00.	
	(multiply by eight) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	.00	.00	
	for Columns 1 and 2.) ~~~~~~~	.00	.00	·§
3. Payroll	a. Compensation of officers ~~~~~~~	.00	.00	
	b. Other salaries and wages ~~~~~~c. Total payroll (Add lines 3a and 3b, for	.00	.00	
	Columns 1 and 2.) ~~~~~~	.00	.00	<u></u>
-	oportionment factor Enter amount from Line 1 Column			
	special apportionment formula is used, enter the alter or is zero, enter .000000 on line 11, page 2.)			·
	heck here if special apportionment or alternative ap	nortionment formula is used	4	

maryland form 500

CORPORATION INCOME TAX RETURN



2022 page 5

NAME NATIONAL AUTO AUCTION AS SAGNATEM******

CCL	HEDULE B - ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)
	2016060400
1.	Telephone number of corporation tax department:
2.	Address of principal place of business in Maryland (if other than indicated on page 1):
	MANAGENTENE GERMAGES
3.	Brief description of operations in Maryland: <u>MANAGEMENT_SERVICES</u>
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? ~~~~~~ Lagrange Yes
	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
6.	Administration Division for the last calendar year?
	If a multistate operation, provide the following:
7.	Is this entity a multistate corporation that is a member of a unitary group? \sim
8.	Is this entity a multistate manufacturer with more than 25 employees? ~~~~~~~~~ Yes X No
٥.	is the sharp a managed managed warmore than 20 omployees.
SCL	IEDULE C - ADDITIONAL INFORMATION REQUIRED (Attach a separate schedule if more space is necessary.)
301	ILDULE 0 - ADDITIONAL INI ONNIATION NEQUINED (Attach a separate schedule il filore space is necessary.)
4	Culturation for departions of contain disposable disposa contain business and contain magnetic magneti
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.

Check here X

CORPORATION INCOME TAX RETURN

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



2022 page 6

22

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.

DocuSigned by:	9/5/2023	CLIFTONLARSONALLEN LLP
Office Escriptos Ambase	Date	Printed name of the Preparer / or Firm's name
PAUL LIPS, CEO		901 NORTH GLEBE ROAD SUITE 200
Officer's Name and Title		Street address of preparer or Firm's address
ROBERT WILLIAMS		ARLINGTON VA 22203
Preparer's signature (Required by Law)	Date	City, State, ZIP Code + 4
5712279500		P01345960
Telephone number of preparer		Preparer's PTIN (Required by Law)

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.

must use	Form 7004 to request an extension of time to file income	tax returns	3.			
Type or	Name of exempt organization or other filer, see instruc	ctions.		Taxpayer	identification r	number (TIN)
print	NATIONAL AUTO AUCTION ASSOCIATION			84-6045987		
File by the due date for filing your	Number, street, and room or suite no. If a P.O. box, se 5320 SPECTRUM DRIVE, D	ee instructi	ons.			
return. See instructions.	City, town or post office, state, and ZIP code. For a fo FREDERICK, MD 21703	reign addr	ess, see instructions.			
Enter the	Return Code for the return that this application is for (file	a separat	e application for each return)			0 1
Application	on	Return	Application			Return
Is For		Code	Is For			Code
	or Form 990-EZ	01	Form 1041-A			08
Form 472	0 (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				
• If the • If this box I 1 I re the I 2 If th	one No. (301)696-0400 organization does not have an office or place of but is for a Group Return, enter the organization's four description. If it is for part of the group, check this box. quest an automatic 6-month extension of time until corganization named above. The extension is for the organization named above are calendar year 2022 or tax year beginning. The tax year entered in line 1 is for less than 12 months, cl. Change in accounting period	ligit Group and at NOVEMB anization's	Exemption Number (GEN) Intach a list with the names and TINER 15, 2023, to file return for:	x ~~~~ f this is fo ls of all m	r the whole groembers the expension organization	oup, check thi ktension is for
	nis application is for Forms 990-PF, 990-T, 4720, or 6069, or nonrefundable credits. See instructions.	, enter the	tentative tax, less	3a	\$	
b If th	nis application is for Forms 990-PF, 990-T, 4720, or 6069,	enter any	refundable credits and			
est	mated tax payments made. Include any prior year overpa	ayment allo	wed as a credit.	3b	\$	
	ance due. Subtract line 3b from line 3a. Include your pa	•		3c	\$	(

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)

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

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

Open to Public

Department of the Treasury Internal Revenue Service

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.

mem	ai Nevei	tue Service Co to www.iis.gov/i cimicoo ioi ilistidotichis dild t				Поросио	
A F	or the	2022 calendar year, or tax year beginning and	ending				
	heck if pplicable	C Name of organization		D Employer ide	ntificatio	n number	
	Addres change Name	NATIONAL AUTO AUCTION ASSOCIATION		94.60450	107		
	change	Doing business as		84-60459	18/		
	Initial return Final return/	Number and street (or P.O. box if mail is not delivered to street address) 5320 SPECTRUM DRIVE	Room/sui D	te E Telephone nun (301)696-0			
	termin- ated Amend	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$		4,974	,628.
	return Application	F Name and address of principal officer: PAUL LIPS		H(a) Is this a grou for subordir	-	~~ Yes	No
	pendir	g SAME AS C ABOVE		H(b) Are all subordir	nates includ	ded? Yes	No
l Ta	ax-exe	empt status: $501(c)(3)$ $^{1/3}$ $501(c)($ $^{1/2}$) (insert no.) 4947(a)(1) $^{1/2}$	or 52	!7 If "No," attac	h a list. S	See instruction	s
J۷	Vebsit	e: WWW.NAAA.COM		H(c) Group exem	ption nun	nber	
K F	orm of	organization: X Corporation Trust Association Other	L Ye	ar of formation: 1953	M State	e of legal domic	ile: CO
Pa	rt I	Summary					
	1	Briefly describe the organization's mission or most significant activities: THE NA	TIONAL .	AUTO AUCTION			
<u>e</u>		ASSOCIATION PROVIDES A UNIFIED VOICE FOR THE AUTO AUCTION IND	OUSTRY.				
Governance	2	Check this box if the organization discontinued its operations or dispose	d of more	e than 25% of its net	assets.		
ver	3	Number of voting members of the governing body (Part VI, line 1a)	~~~~	~~~~~	3		18
Ğo		Number of independent voting members of the governing body (Part VI, line 1b)			4		18
∞ ∞		Total number of individuals employed in calendar year 2022 (Part V, line 1a)			5		10
es		Total number of volunteers (estimate if necessary) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		}	6		100
Activities						160	3,300.
Act		Total unrelated business revenue from Part VIII, column (C), line 12	~~~~	~~~~~	7a		7,240.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11			Ø		
			<u> </u>	Prior Year		Current Yea	
ē	8	Contributions and grants (Part VIII, line 1h)		34,39	l l		3,462.
enc		Program service revenue (Part VIII, line 2g)		802,61		-	,050.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	-~~ L	1,384,60	l l		,619.
Ľ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	~~~	578,1	l l		5,923.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,799,72	22.	4,410),054.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) ~~~~~~~~	~~~		0.		0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	-~~ [0.		0.
w	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	[1,360,04	19.	1,652	2,494.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)			0.		0.
per	h	Total fundraising expenses (Part IX, column (D), line 25)	~ =				
Ě	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,312,12	21.	2,814	,051.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ~~~~~		2,672,17			5,545.
		Revenue less expenses. Subtract line 18 from line 12	-	127,55			,491.
٦ ۾	19	Nevertue less expenses. Subtract line 10 from line 12		Beginning of Current Ye		End of Year	
ets	20 21 22	Total assets (Part X, line 16)	 	4,012,06			,285.
Ass	20	Total liabilities (Part X, line 26)	~~~ ~~~	1,067,84	l l		,635.
Vet	20	•	-	2,944,22			,650.
Po	rt II	Net assets or fund balances. Subtract line 21 from line 20 Signature Block			-0.	2,520	,,000.
		•					
		Ilties of perjury, I declare that I have examined this return, including accompanying schedules			my know	ledge and belief	, it is
true,	correc	t, and complete. Declaration of preparer (other than officer) is based on all information of wi	hich prepa		2022		
		Objective of afficient		9/5/2	2023		
Sign	1	Signature of officer		Date			
Here	Э	PAUL LIPS, CEO					
		Type or print name and title		1			
		Print/Type preparer's name Preparer's signature		Date Chec		PTIN	
Paid		ROBERT WILLIAMS ROBERT WILLIAMS		09/01/23 If self-e	1 . 7	P01345960	
Prep	arer	Firm's name CLIFTONLARSONALLEN LLP		Firm's EIN	41-0	746749	
Use	Only	Firm's address 901 NORTH GLEBE ROAD, SUITE 200					
		ARLINGTON, VA 22203		Phone no.	<u>(571)</u> 2	27-9500	
Mav	the IF	RS discuss this return with the preparer shown above? See instructions			Х	Yes	Ы

Form	n 990 (2022) NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	F	age 2
	rt 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.			
	Indiabate into Balas with the mender affects of the balas.			
2	Did the organization undertake any significant program services during the year which were not listed on the			
_	prior Form 990 or 990-EZ? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	V-	s X	NI-
		~~~~ re	S "	NO
_	If "Yes," describe these new services on Schedule O.		s X	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services	3? ~~~~~ Ye	s ^A	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	- ·		
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	ers, the total expenses, a	nd	
	revenue, if any, for each program service reported.			
4a	(Code:) (Expenses \$ including grants of \$) (Re	venue \$		)
	ANNUAL MEETING			
	TO PROVIDE FORUM AND NETWORKING FOR MEMBERS AND THOSE INTERESTED IN THE			
	WHOLESALE AUTO AUCTION INDUSTRY.			
41-				
4b	(Code:) (Expenses \$ including grants of \$) (ReMBERSHIP SERVICES	venue \$		)
	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.			
	COMMONICATION WITH MEMBERS AND ALLOW NON-MEMBERS TO CONTACT MEMBERS.			
4c	(Code:) (Expenses \$) (Re	venue \$		)
74	Other program services (Describe on Schedule O.)			
÷u	(Expenses (Expenses (Describe on Scriedule O.)  (Expenses (Revenue S.)	1		
10	Total program service expenses			
45	TOTAL DIOUTAIL SELVICE EVICINES			

232002 12-13-22

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)?			
	If "Yes," complete Schedule A ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1	37	X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
4	during the tax year? If "Yes," complete Schedule C, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_	X	
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5	Λ	
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? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
Ū	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10		X
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		71
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,			
2	as applicable.  Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а	Part VI	11a	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? If "Yes," complete Schedule D, Part VII ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11b		X
С	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? If "Yes," complete Schedule D, Part VIII ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11c		X
Ь	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? If "Yes," complete Schedule D, Part IX ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11d	X	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X ~~~~~	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		17	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X	
1		13		X
1	4a Did the organization maintain an office, employees, or agents outside of the United States?	14a		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? If "Yes," complete Schedule F, Parts I and IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
16	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			17
	complete Schedule G, Part III ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	19		X
2	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
	admiddid government on rate ix, dolumn (x), mile 1: ii rod, dolinpiete dolibudio i, ratto rand ii	4	Ì	

NATIONAL AUTO AUCTION ASSOCIATION 84-6045987

Form	n 990 (2022) NATIONAL AUTO AUCTION ASSOCIATION 84-6045	5987	Р	age 5
Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	23	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
2-10	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	24a		X
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	. 24c		
	any tax-exempt bonds?	24d		
	d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	~ 240		
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	250		
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			37
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	t		
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III~~	_ 27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
~	"Yes," complete Schedule L, Part IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	28a		X
h	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
C	"Yes," complete Schedule L, Part IV ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	28c		X
20	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
29	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
30	contributions? If "Yes." complete Schedule M ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	30		X
0.4		31		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I ~~~~~	- 01		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	32		X
	Schedule N, Part II ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	02		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	33		X
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	33		71
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	24	X	
	Part V, line 1		X	
	35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	_ 35a	Λ	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity		v	
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	~ 35b	X	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	_ 36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			37
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI ~~~~~~~	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pa	rt 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			
			Yes	No
	1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable ~~~~~~~~ la	22		
	b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable ~~~~~~~ 1b	0		
^	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
J	(gambling) winnings to prize winners?	1c		
	. <u>.                                   </u>		•	

Form 990 (2022)

Page 6

Гаі	Statements Regarding Other IRS Filings and Tax Compilance (continued)			
			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	0		
	ince for the decided year chains within the year covered by this retain		X	
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? ~~~~~~~~	2b 3a	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	_3b	$\Lambda$	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	1.		X
	financial account in a foreign country (such as a bank account, securities account, or other financial account)? ~~~~~~	4a		
D	If "Yes," enter the name of the foreign country  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	-		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? ~~~~~~~~	5b		X
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	6b	X	
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? ~~~~~~~~~~~~~~	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	<u>~</u>		
d	If "Yes," indicate the number of Forms 8282 filed during the year ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ~~~~~~	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ~~~~~~~	<u>7f</u>		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ~	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	_7h_		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
0	sponsoring organization have excess business holdings at any time during the year?	8		
9 a	Sponsoring organizations maintaining donor advised funds.  Did the sponsoring organization make any taxable distributions under section 4966?	9a		
a b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:	36		
а	Initiation fees and capital contributions included on Part VIII, line 12 ~~~~~~~~~ 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ~~~~~			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	_		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
110	c Enter the amount of reserves on hand	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14a		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	140		
-	excess parachute payment(s) during the year?	15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.		005	
6 12-1	3-22	Forr	n 990	(2022)

Form 990 (2022) 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 Yes No 18 1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 18 b Enter the number of voting members included on line 1a, above, who are independent ~~~~~ Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X 2 officer. director. trustee. or kev employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 6 X 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or X members governing 7a Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or 7b persons other the governing body? than Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8 X 8a а governing X 8b b Each committee with authority to act on behalf of the governing body? Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9 Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	12c	X	
1;	3 Did the organization have a written whistleblower policy?	13	X	
14	4 Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		

#### Section C. Disclosure

NONE List the states with which a copy of this Form 990 is required to be filed -

Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

V Upon request Own website Other (explain on Schedule O) Another's website

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.

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

Form 990 (2022)

**(**□)

(F)

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.

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

(R)

- 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.

(C)

(D)

(A)	(B)			((	C) ition			(D)	(E)	(F)
Name and title	Average	(do	not c				one	Reportable	Reportable	Estimated
	hours per		, unle: cer ar					compensation	compensation	amount of
	week		00. u.			1,1,000	00,	from	from related	other
	(list any	director				_		the	organizations	compensation
	hours for	5	trustee			sated		organization	(W-2/1099-MISC/	from the
	related organizations	trustee	l trus		/ee	nedu		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	lual tr	rtiona	-	oldm	stcor	ъ.	,		organizations
	line)	ndividual	nstitutional	Officer	Key employee	Highest compensated employee	Former			organizationo
(1) FRANK HACKETT	40.00	_	_	Ŭ	_					
ÈXECUTIVE CONSULTANT	1.00			X				330,120.	0.	76,995.
(2) TRICIA HEON	40.00									
ČÉO	5.00			X				270,956.	0.	34,663.
(3) LAURIE OAKMAN	40.00									
COMMUNICATIONS MANAGER	5.00					X		103,317.	0.	42,405.
(4) BETH WEBER	40.00									
PROJECT AND MEMBERSHIP MANAGER	5.00					X		109,394.	0.	34,905.
(5) MAXWELL COLE	40.00									
PUBLIC AFFAIRS MANAGER	5.00					X		116,000.	0.	18,760.
(6) STEVE MCCONNAUGHEY	40.00									
CFO (UNTIL JAN '22)	5.00			X				4,603.	0.	3,196.
(7) PAUL LIPS	40.00									
CFO (FROM AUG '22)	5.00			X				4,458.	0.	0.
(8) R. CHARLES NICHOLS	5.00									
CHAIR OF THE BOARD	1.00	X		X				0.	0.	0.
(9) CHARLOTTE PYLE	1.00								_	
SECRETARY	0.00	X		X				0.	0.	0.
(10) DOUG SHORE	1.00									
TREASURER	0.00	X		X				0.	0.	0.
(11) GARRISON HUDKINS	1.00									
PRESIDENT	0.00	X		X				0.	0.	0.
(12) ERIC AUTENRIETH	1.00									
PRESIDENT-ELECT	0.00	X		X				0.	0.	0.
(13) MIKE BROWNING	1.00									
EXECUTIVE VICE PRESIDENT	0.00	X		X				0.	0.	0.
(14) CRAIG AMELUNG	1.00									
VICE PRESIDENT	0.00	X		X				0.	0.	0.
(15) CHRISSY BRIGGS	1.00								_	
DIRECTOR	0.00	X						0.	0.	0.
(16) CLINT WEAVER	1.00	37								0
DIRECTOR	0.00	X						0.	0.	0.
(17) TOM FRANCOIS	1.00 0.00	Х								0
DIRECTOR	0.00	Λ						0.	0.	0.

Form 990 (2022)

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Form 990 (2022)	710 110011011 11	~~~	• • • • •	1011					01 00 1570	, rage e
Part VII Section A. Officers, Directors, Tru	ustees, Key Emp	loye	es,	and	Hig	ghes	t Co	mpensated Employees	(continued)	
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	box	not ci cer an lustitutional trustee	Pos heck i	more rson i	than of s both or/trust	ee)	(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
(18) LUKE PIDGEON	1.00									
DIRECTOR	0.00	X						0.	0.	0.
(19) ROB THOMPSON DIRECTOR	0.00	X						0.	0.	0.
(20) WYATT CARTER DIRECTOR	1.00	Х						0.	0.	0.
(21) JACOB WARREN DIRECTOR	1.00	Х						0.	0.	0.
(22) ANTHONY ROTSTART DIRECTOR	1.00	Х						0.	0.	0.
(23) STEVE KESSLER DIRECTOR	1.00	X						0.	0.	0.
(24) JENNIFER LEOCARDI DIRECTOR	1.00 0.00	Х						0.	0.	0.
(25) ASHLEY DIETZE DIRECTOR	1.00 0.00	Х						0.	0.	0.
1 b Subtotal ~~~~~	~~~~~~	~~~	~~~	~~~	~~~	~~		938,848.	0.	210,924.
c Total from continuation sheets to Pa d Total (add lines 1b and 1c)	rt VII, Section A	٠ ٦	~~~	~~~	~~~	~~		938,848.	0. 0.	0. 210,924.
2 Total number of individuals (including but	not limited to the	seo I	ictor	l ah	01/01	wh	o ro	soived more than \$100 (	100 of roportable	

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

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 wit	h 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.
_		
Total number of independent contractors (including but not limited to the \$100,000, of componential from the organization.)	nose listed above) who received more than	

Form 990 (2022)

\$100,000 of compensation from the organization

Part VIII Statement of Revenue

Total revenue   Total revenu			Check if Schedule O contains a respons	se or note to an	y line in this Part V	TII		
1 a Federated campaigns					` '	Related or exempt	Unrelated	Revenue excluded from tax under
1   1   2   2   2   2   2   2   2   2								sections 512 - 514
1   1   2   2   2   2   2   2   2   2	ants	1 a	r ederated campaigns					
1   1   2   2   2   2   2   2   2   2	Grig	b	Wellibership ddes					
2 a   MEMBERSHIP DUES   41100   762,305.   762,305.	fts, r.Ar	C	1 dildialising events					
2 a   MEMBERSHIP DUES   41100   762,305.   762,305.	.Gi	d	Related organizations					
2 a   MEMBERSHIP DUES   41100   762,305.   762,305.	ons, Sin	e	Government grants (contributions)					
2 a   MEMBERSHIP DUES   41100   762,305.   762,305.	utic	Ţ	4.6	488,462.				
2 a   MEMBERSHIP DUES   41100   762,305.   762,305.	trib Ott	a	cirrilar arricante net included above	100,1021				
2 a   MEMBERSHIP DUES   41100   762,305.   762,305.	Son	9 h			488,462.			
ANNUAL CONVENTION   441100   318,740,   318,740,   8,000,   441100   8,000,   6,000,   6,000,   6,000,   6,000,   6,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,000,   7,00	<u> </u>			Business Code	,			
ANNIAL CONVENTION   441100   318,740, 318,740,   8,000,   441100   8,000,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,   1,650,	•	2 a	MEMBERSHIP DUES	441100	762,305.	762,305.		
1,091,050   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,93	vice			441100		·		
1,091,050   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,93	Ser	C		441100		-	8,000.	
1,091,050   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,93	ım (	d		441100	1,650.	1,650.		
1,091,050   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,930,225   1,93	gra	e		441100	355.	355.		
1   1   1   1   1   1   1   1   1   1	Pro	f	All other program service revenue ~~~~~					
1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,930,225.   1,9					1,091,050.			
1		3	Investment income (including dividends, interes	st, and				
1			other similar amounts) ~~~~~~~	~~~~	1,930,225.			1,930,225.
Company   Comp		4	Income from investment of tax-exempt bond p	proceeds				
Second   S		5	Rovalties		425,623.			425,623.
Desc: rental expenses			(i) Real	(ii) Personal				
Contributions reported on line 1c). See   Part IV, line 19   See   See   Part IV, line 19   See   See   See   Part IV, line 19   See		6 a	Gross rents ~~~~ 6a					
A Net rental income or (loss)  7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses ~ c Gain or (loss)  8 a Gross income from fundraising events (not including \$		b	Less. Terriar expenses					
7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses — Cain or (loss) — See Part IV, line 18 — Ba B C Net income or (loss) from fundraising events or Net income or (loss) from gaming activities or Net income or (loss) from gaming activities or Net income or (loss) from gaming activities or Net income or (loss) from sales of inventory and allowances — Cain or (loss) from sales of inventory error of assets other than inventory assets of inventory error of the following that is not t								
Ta discuss indication inventory be assets other than inventory be bess: cost or other basis and sales expenses ——————————————————————————————————		d	` '	(II) O.1				
Bess: cost or other basis and sales expenses — C Gain or (loss) — To 564,574.  C Gain or (loss) — To 14,394.  It also be the same of contributions reported on line 1c). See Part IV, line 18 — Ba		7 a	570 060	(II) Other				
and sales expenses			assets other than inventory 7a 378,968.					
C Gain or (loss)  C Ret income from fundraising events (not including \$	•	b	76/157/					
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8b Less: direct expenses 8b c Net income or (loss) from fundraising events 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 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	nue		and sales expenses					
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 8b Less: direct expenses 8b c Net income or (loss) from fundraising events 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 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	eve		<b>Sam Si (1888)</b>		14 394			14 394
including \$			Owner in come from the decision of the decisio		1 1,37 1.			1 1,50 1.
contributions reported on line 1c). See Part IV, line 18 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		8 a						
Part IV, line 18	O							
D   Less: direct expenses   Sb   C   Net income or (loss) from fundraising events   9 a   Gross income from gaming activities. See   Part IV, line 19			• • • • • • • • • • • • • • • • • • • •					
C Net income or (loss) from fundraising events  9 a Gross income from gaming activities. See Part IV, line 19		b						
9 a Gross income from gaming activities. See Part IV, line 19								
Part IV, line 19		9 a	Gross income from gaming activities. See					
C Net income or (loss) from gaming activities  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  11 a MANAGEMENT FEE  Business Code  561000 460,300. 460,300.  All other revenue ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		o u	<b>I</b>					
10 a Gross sales of inventory, less returns and allowances ~~~~~~~~ 10a		b	Less: direct expenses ~~~~~ 9b					
and allowances		С	Net income or (loss) from gaming activities					
Description		10 a	Gross sales of inventory, less returns					
C Net income or (loss) from sales of inventory    STATE   Stat			and allowances ~~~~~~~ 10a					
STORY   11 a   MANAGEMENT FEE   Business Code   561000   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300.   460,300		b	Less: cost of goods sold ~~~~~ 10b					
11 a MANAGEMENT FEE 561000 460,300. 460,300. 460,300. 460,300. 460,300. 460,300. 460,300.		С	Net income or (loss) from sales of inventory					
b c d All other revenue ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	<b>,</b>		MANAGEMENT FEE		460 200		460.200	
e Total. Add lines 11a-11d 400,300.	ous le	11 a	MANAGEMENT FEE	201000	460,300.		460,300.	
e Total. Add lines 11a-11d 400,300.	ane en	b						
e Total. Add lines 11a-11d 400,300.	Sev	С	All share gave					
	Mis	d			460 300			
						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 (D) Fundraising (C) Management and (B) Program service Do not include amounts reported on lines 6b, Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ~ Grants and other assistance to domestic individuals. See Part IV, line 22 ~~~~~~ Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ~~~ 4 Benefits paid to or for members ~~~~~~ Compensation of current officers, directors, 755,722 trustees, and key employees ~~~~~~ 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) ~~~ 581,661. Other salaries and wages Pension plan accruals and contributions (include 92,424 section 401(k) and 403(b) employer contributions) 144,902 9 Other employee benefits 77,785 10 Payroll taxes 11 Fees for services (nonemployees): Management а 418,284 b Legal 297,416. С Accounting d Lobbying Professional fundraising services. See Part IV, line 17 е 11,973. Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 165,104 column (A), amount, list line 11g expenses on Sch O.) 119,065 Advertising and promotion 12 222,106 13 Office expenses~ 66,502 Information technology 14 15 Royalties 105,534 Occupancy 16 324,758 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ~ 963,768 Conferences, conventions, and meetings 19 20 Interest 21 **Payments** to affiliates 44,851. Depreciation, depletion, and amortization ~~ 22 34,670. 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) PERSONNEL TRAIN. & DEV. 27,978. **UBI TAXES** 10,095 BACKGROUND SEARCHES 1.252 d 695 е All other expenses 25 Total functional expenses. Add lines 1 through 24e 4,466,545 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

15410901 131839 A480667

if following SOP 98-2 (ASC 958-720)

Check here

		Check if Schedule O contains a response or	note to any line in this Part 2		T	
				(A) Beginning of year		(B) End of year
	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 f				
		trustee, key employee, creator or founder, substa				
		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	
ts	7	Notes and loans receivable, net ~~			7	
Assets	8	Inventories for sale or use ~~~~~	~~~~~~~		8	
Ÿ	9	Prepaid expenses and deferred charges	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	179,853.	9	128,881
	10a	Land, buildings, and equipment: cost or other	7.0000			
		basis. Complete Part VI of Schedule D ~~~	10a 563,230.			
	b	Less: accumulated depreciation ~~~~~	10b 432,219.	165,350.	10c	131,011
	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 ~~~~~~~	700.042	14	057.500	
	15	Other assets. See Part IV, line 11		700,043.	15	957,508
	16	Total assets. Add lines 1 through 15 (must equal li	ne 33)	4,012,068. 106,306.	16	4,546,285 728,448
	17	Accounts payable and accrued expenses	100,300.	17	120,440	
	18	Grants payable ~~~~~~	0.	18 19	149,900	
	19	Deferred revenue ~~~~~~	0.	20	147,700	
	20	Tax-exempt bond liabilities ~~~~	et IV of Cobodulo D	231,571.	21	315,743
	21	Escrow or custodial account liability. Complete Pa		231,371.	21	313,743
ies	22	Loans and other payables to any current or forme				
Liabilities		trustee, key employee, creator or founder, substant controlled entity or family member of any of thes			22	
Lia	23	Secured mortgages and notes payable to unrelated	•		23	
	24	Unsecured notes and loans payable to unrelated	•		24	
			•			
	25	Other liabilities (including federal income tax, payab parties, and other liabilities not included on lines 17				
		of Schedule D	-24). Complete 1 art X	729,971.	25	825,544
	26	Total liabilities. Add lines 17 through 25		1,067,848.	26	2,019,635
		Organizations that follow FASB ASC 958, check	here			
es		and complete lines 27, 28, 32, and 33.				
and	27	Net assets without donor restrictions		2,944,220.	27	2,526,650
Bal	28	Net assets with donor restrictions ~~~	.~~~~~~		28	
pu		Organizations that do not follow FASB ASC 958,	check here			
Ŧ.		and complete lines 29 through 33.				
S O	29	Capital stock or trust principal, or current fur	nds		29	
set	30	Paid-in or capital surplus, or land, building, or equi			30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated incom	e, or other funds ~~~~		31	
Net	32	Total net assets or fund balances ~~~	.~~~~~~~~~	2,944,220.	32	2,526,650
_	33	Total liabilities and net assets/fund balances		4,012,068.	33	4,546,285

Form 990 (2022)

Schedule B

Schedule of Contributors

Attach to Form 990 or Form 990-PF.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

(Form 990)

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

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

Organization type (check one):

Filers of: Section:

Form 990 or 990-F7

X 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)

Schedule B (Form 990) (2022) Page 2

Name of organization Employer identification number

#### NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

NATIONAL	AUTO AUCTION ASSOCIATION		4-604398/
Part I	Contributors (see instructions). Use duplicate copies of Part I if	additional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$\$	Person ^X Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$	Person ^I Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$\\$\\\$\103,000.	Person ^X Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$\$65,000.	Person ^Ĭ Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$\$ 55,000.	Person ^X Payroll
			Noncash (Complete Part II for noncash contributions.)
23452 11-15-	-22	<u> </u>	Schedule B (Form 990) (202

Schedule B (Form 990) (2022) Page 2 Employer identification number Name of organization NATIONAL AUTO AUCTION ASSOCIATION 84-6045987 (d) Type of contribution 6 X Person Payroll 42,000. Noncash (Complete Part II for noncash contributions.)

223452 11-15-22 Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Page 2

Name of organization Employer identification number

#### NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

NATIONAL	AUTO AUCTION ASSOCIATION		4-6043987
Part I	Contributors (see instructions). Use duplicate copies of Part I if ad	dditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$\$ 43,100.	Person ^{\(\frac{\frac{1}{2}}{2}\) Payroll  Noncash (Complete Part}
			II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$\ \$\\$	Person ^¼ Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9		\$6,500.	Person ^Ĭ Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10		\$\$ 5,000.	Person ^Ĭ Payroll
			Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
11		\$\$ 5,000.	Person ^Ĭ Payroll
223452 11-15	22		Noncash (Complete Part II for noncash contributions.) Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022) Page 2 Employer identification number Name of organization NATIONAL AUTO AUCTION ASSOCIATION 84-6045987 (d) Type of contribution 12 X Person Payroll 5,000. Noncash (Complete Part II for noncash contributions.)

223452 11-15-22 Schedule B (Form 990) (2022) 18

Schedule B (Form 990) (2022) Page 2

Name of organization Employer identification number

#### NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

NATIONAL	AUTO AUCTION ASSOCIATION		4-6045987
Part I	Contributors (see instructions). Use duplicate copies of Part I if addi	itional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$\$ 21,870.	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

<u>Schedule B (Form 990) (2022)</u> Page 3

Name of organization

Employer identification number

NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

art II	Noncash Property (see instructions). Use duplicate copies of Par	t II if additional space is needed	
(a) No. from	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
(a) No. rom Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_   -			
-		\$	
(a) No. from	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_			
		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_			
-		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-			
-		\$	
(a) No. from Part I	(b)  Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-			
_   _		   \$	

Schedule B (Form 990) (2022) Name of organization Employer identification number NATIONAL AUTO AUCTION ASSOCIATION 84-6045987 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 (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (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 (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (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)

Department of the Treasury Internal Revenue Service

# Political Campaign and Lobbying Activities

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.

OMB No. 1545-0047

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

• S	ection 501(c)(4), (5), or (6) organiza	tions: Complete Part III.					
Name	e of organization				Emplo	oyer identification r	umber
		UTO AUCTION ASSOCIATION			_	84-6045987	
Par	t I-A Complete if the org	anization is exempt under	section 501(c) o	r is a section 52	7 orga	anization.	
2 F	Provide a description of the organiz Political campaign activity expenditu	res ~~~~~~~		~~~~~			0. 0.
Par	t I-B Complete if the org	anization is exempt unde	r section 501(c)(3	3).			
	Enter the amount of any excise tax				\$		
	Enter the amount of any excise tax						
	f the organization incurred a section					Yes	No
4a	Was a correction		~~~~~~~			Yes	No
_	f "Yes." describe in Part IV.		==		- · · ·	(2)	
		anization is exempt under		•		•	
	Enter the amount directly expended				~ \$		0.
	Enter the amount of the filing organexempt function activities ~~~~		· ·		•		0.
	·			~~~~~	Ф		<u> </u>
	Total exempt function expenditures. ine 17b ~~~~~~~~~~~~~~~~				•		
	Did the filing organization file Form			~~~~~~		Yes	No
ı	Enter the names, addresses and emmade payments. For each organizate contributions received that were propolitical action committee (PAC). If a	tion listed, enter the amount paid fi mptly and directly delivered to a se	om the filing organization	on's funds. Also ente zation, such as a sepa	r the an	nount of political	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid f filing organizatio funds. If none, ente	n's	(e) Amount of po contributions receiv promptly and dir delivered to a sep political organiza If none, enter -	ed and ectly arate tion.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

			CTION ASSOCIATION				age
Part II-A Complete if the organization 501(h)).	anizatioi	n is exem	pt under section .	501(c)(3) and file	d Form 5768 (ele	ection under	
A Check if the filing organization expenses, and sha	re of exce	ss lobbying	expenditures).	_	roup member's name	, address, EIN,	
Limi	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.)					(b) Affiliated gr totals	oup
Total lobbying expenditures to influe b Total lobbying expenditures to influe c Total lobbying expenditures (and Other exempt purpose expenditures).	fluence a	legislative b	ody (direct lobbying)	~~~~~~~			
e Total exempt purpose expenditu				columns.			
If the amount on line 1e, column (a) on Not over \$500,000  Over \$500,000 but not over \$1,000		20% of	bying nontaxable amount on line 1e. 0 plus 15% of the exce				
Over \$1,000,000 but not over \$1,5 Over \$1,500,000 but not over \$17,	00,000	\$175,00 \$225,00	0 plus 10% of the exces 0 plus 5% of the exces	ess over \$1,000,000.	-		
Over \$17,000,000  g Grassroots nontaxable amount	(enter 25°	\$1,000,0 % of line		~~~~~			
h Subtract line 1g from line 1a. If ze i Subtract line 1f from line 1c.	ro or less	enter -0-	~~~~~~~	~~~~~~			
j If there is an amount other than ze reporting section 4911 tax for			ine 1i, did the organiza	tion file Form 4720		Yes	No
(Some organizations t	that made	a section 5	raging Period Under 01(h) election do not ate instructions for lir	have to complete all	of the five columns b	elow.	
	Lob	oying Exper	nditures During 4-Yea	r Averaging Period	1		
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))							

Schedule C (Form 990) 2022

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	(a)		(1	o)
of the lobbying activity.	Yes	No	Amo	
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 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
2 a 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?				
Part III-A Complete if the organization is exempt under section 501(c)(4), section 5 501(c)(6).	01(c)(5)	, or sec	tion	
			Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	~~~~~	1		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	~~~~~	2		X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the p	rior year?	3		X
Part III-B Complete if the organization is exempt under section 501(c)(4), section 5 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "N answered "Yes."	. , . ,	) Part II	I-A, line	
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).		0-		186,663
a Current year	~~~~	2a		180,003
b Carryover from last year ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~	2b		186,663
c Total ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		2c 3		134,704
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exce		3		15 1,70 1
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and polit	cal	. 4		51,959
expenditures next year?5 Taxable amount of lobbying and political expenditures. See instructions	~~~~~	5		0 1,5 0 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 nstructions); and Part II-B, line 1. Also, complete this part for any additional information.	; Part II-A,	lines 1 an	d 2 (See	

Schedule C (Form 990) 2022

#### 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.

Inspection

Name of the organization

Employer identification number

	NATIONAL AUTO AUCTION ASSOCIAT		84-6045987
Pa	t I Organizations Maintaining Donor Advised F	unds or Other Similar Funds or	Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line 6.		
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year ~~~~~~~~~		
2	Aggregate value of contributions to (during year) ~~~~		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year ~~~~~~~		
5	Did the organization inform all donors and donor advisors in writing	ng that the assets hold in donor advised f	iunde
3	are the organization's property, subject to the organization		
6		<del>-</del>	
6	Did the organization inform all grantees, donors, and donor advise		•
	for charitable purposes and not for the benefit of the donor or do	mor advisor, or for any other purpose con-	· ·
Pa	impermissible private benefit? t II Conservation Easements. Complete if the organize	ration anawared "Vac" on Form 000 Port	Yes No
· .	<u>_</u>		IV, lifte 7.
1	Purpose(s) of conservation easements held by the organization (		
	Preservation of land for public use (for example, recreation	•	storically important land area
	Protection of natural habitat	Preservation of a ce	ertified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified of	conservation contribution in the form of a co	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	2a
b	Total acreage restricted by conservation easements ~~~~~	~~~~~~~~~~	2b
С	Number of conservation easements on a certified historic stru	ucture included in (a) ~~~~~~~	2c
d	Number of conservation easements included in (c) acquired after	July 25,2006, and not on a	
	historic structure listed in the National Register	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	2d
3	Number of conservation easements modified, transferred, release	ed, extinguished, or terminated by the orga	nization during the tax
	year		
4	Number of states where property subject to conservation easem	ent is located	
5	Does the organization have a written policy regarding the period		
	violations, and enforcement of the conservation easeme		~~~~~ Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, han		
Ŭ	Cian and relation hours develor to memoring, mepeering, nam	amily or trollatione, and officering controlling	and year
7	Amount of expenses incurred in monitoring, inspecting, handling	of violations, and enforcing conservation	easements during the year
•	Tanoant of expenses incurred in monitoring, inspecting, narraining	or violations, and emoraling concervation	cacomente dannig ino year
8	Does each conservation easement reported on line 2(d) above sa	atisfy the requirements of section 170(h)//	\/B\/i\
0	and section 170(h)(4)(B)(ii)? ~~~~~~~~~~~~		
0			
9	In Part XIII, describe how the organization reports conservation	·	
	balance sheet, and include, if applicable, the text of the footnote t	o the organization's financial statements th	nat describes the
Pa	organization's accounting for conservation easements.  t III Organizations Maintaining Collections of Ar	t Historical Treasures or Other	Similar Assets
[ i a			Ollillai Assets.
	Complete if the organization answered "Yes" on Form 990		
1a	If the organization elected, as permitted under FASB ASC 958, no	•	
	of art, historical treasures, or other similar assets held for public e		ance of public
	service, provide in Part XIII the text of the footnote to its financial		
b	If the organization elected, as permitted under FASB ASC 958,	to report in its revenue statement and ba	lance sheet works of
	art, historical treasures, or other similar assets held for public exh	ibition, education, or research in furtherand	ce of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1 ~~~~~		~~~ \$
	(ii) Assets included in Form 990, Part X ~~~~~~~~	~~~~~~~~~~~~	\$
2	If the organization received or held works of art, historical treasure		ı, provide
	the following amounts required to be reported under FASB ASC 9	958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1		\$
b	Assets included in Form 990, Part X		\$
	For Paperwork Reduction Act Notice, see the Instructions for	Form 990.	Schedule D (Form 990) 2022

232051 09-01-22

Sche	dule D (Form 990) 2022 NATIONAL AU	TO AUCTION ASSO	CIATION	V				84-604	5987	Page
Par	t III Organizations Maintaining Co	ollections of Art	, Histo	rical Trea	asures, or (	Other S	imilar	Assets	(continue	d)
3	Using the organization's acquisition, accession	n, and other records	, check a	ny of the fol	lowing that ma	ake signifi	cant use	of its		
	collection items (check all that apply):									
а	Public exhibition	C	j L	oan or exch	ange prograr	m				
b	Scholarly research	$\epsilon$	)	Other						
С	Preservation for future generations									
4	Provide a description of the organization's col	•		-	_	-	-	se in Part 2	XIII.	
5	During the year, did the organization solicit or					similar as	sets			
Dor	to be sold to raise funds rather than to be mai	•							Yes	No
Par	t IV Escrow and Custodial Arrange reported an amount on Form 990, Pa		te if the o	organization	answered "Y	es" on Fo	rm 990	, Part IV, li	ne 9, or	
10			ion, for a	ontributions	or other sees	to not incl	ludad			
та	Is the organization an agent, trustee, custodia on Form 990, Part X? ~~~~~~~						luueu		<b>.</b>	X No
h					~~~~~	-~~~	~~~~	Y	'es	^Λ No
Ь	If "Yes," explain the arrangement in Part XIII	and complete the i	ollowing	i labie.					Amount	
•	Beginning balance	~~~~~~~~~	~~~~~	~~~~~~	-~~~~~~	~~~~	1c			
4	Additions during the year				~~~~~~		1d			
u e	Distributions during the year				~~~~~~		1e			_
f	Ending balance	~~~~~~~	-~~~~	~~~~~~	~~~~~~	~~~~	1f			
	Did the organization include an amount on Fo	rm 990, Part X, line	21, for 6	escrow or cu	ıstodial accour	nt liability?	~~	~~~ X	Yes	No
b	If "Yes " explain the arrangement in Part XIII	Check here if the ex	nlanatio	n has been i	provided on Pa	art XIII				X
	t V Endowment Funds. Complete if	the organization ans	swered "	Yes" on For	m 990, Part IV	/, line 10.				
		(a) Current year	(b) F	rior year	(c) Two years	s back (d	) Three y	ears back	(e) Four ye	ars back
1a	Beginning of year balance ~~~~~~									
b	Contributions ~~~~~~~~									
С	Net investment earnings, gains, and losses									
d	Grants or scholarships ~~~~~~									
е	Other expenditures for facilities									
	and programs ~~~~~~~									
f	Administrative expenses ~~~~~~									
g	End of year balance ~~~~~~									
2	Provide the estimated percentage of the curre	nt year end balance	(line 1g	, column (a)	) held as:					
а	Board designated or quasi-endowment		%							
b	Permanent endowment	%								
С		%								
2-	The percentages on lines 2a, 2b, and 2c should be a second and the second secon	•	4: 414	الماما مسما		al fa 4la a				
3a	Are there endowment funds not in the posses	ision of the organiza	illon that	are neid an	ia administere	a for the			- Iv	es No
	organization by: (i) Unrelated of	organizations	~~~~~	~~~~~~	~~~~~~~	~~~~~	~~~~~	~~~~	3a(i)	es No
		inizations ~	~~~~~	~~~~~~	~~~~~~~	~~~~~	~~~~~	~~~~	3a(ii)	-
h	If "Yes" on line 3a(ii), are the related on		as redii	ired on Sc	hedule R2	~~~~~	~~~~	~~~~	3b	+
4	· · ·	•			ricadio IV:				OD	
Par	Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipme	•	wment it	inas.						
ı uı	Complete if the organization answered		Part IV	line 11a Se	e Form 990 I	Part X lin	e 10			
-	Description of property	(a) Cost or o			or other		umulate	h4	(d) Book v	aluo
	Description of property	basis (investr		` ,	(other)	` ,	eciation	,	(u) book v	alue
1a	Land ~~~~~~~~~~	, , , ,			. /					
b	Buildings ~~~~~~~~									
	Leasehold improvements ~~~~~~				161,305.		55	,977.	1	05,328.
	Equipment ~~~~~~~~~				401,925.		376	,242.		25,683.
	Other									
Total.	Add lines 1a through 1e. (Column (d) must eq	ual Form 990, Part 2	K, columi	n (B), line 10	Oc.)				1.	31,011.

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 NATIONAL AUTO AUG	CTION ASSOCIATION	8	4-6045987	Page
Part VII Investments - Other Securities.				
Complete if the organization answered "Yes" o  (a) Description of security or category (including name of security)	n Form 990, Part IV, line 1 (b) Book value	1b. See Form 990, Part X, line 12.  (c) Method of valuation: Cost or end	d-of-vear market v	alue
(1) Financial derivatives	(a) Doon raide	(a) managa an vanganam a car an	<u> </u>	
(2) Closely held equity interests ~~~~~~~				
(3) Other				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H) Total (Col. (h) must squal Form 200. Bort V. col. (B) line 12.)				
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)  Part VIII Investments - Program Related.				
<u> </u>	n Form 000 Port IV line 1	1a Cas Form 000 Part V line 12		
Complete if the organization answered "Yes" o  (a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	 d-of-vear market v	alue
(1)	(b) Book value	(b) Method of Valuation. Cost of end	2 or year market v	dide
(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" o		1d. See Form 990, Part X, line 15.	Т	
DEDOGITG	Description		(b) Book va	
(1) DEPOSITS (2) DEFERRED COMPENSATION INVESTMENTS				12,023. 587,723.
DIGHT OF HER AGGET				207,762.
(3) RIGHT OF USE ASSET (4) INTANGIBLE ASSET				50,000.
(5)			1	50,000.
(6)				
(7)				
(8)				
(9)				
Total. (Column (b) must equal Form 990, Part X, col. (B) line	15.)		9	57,508.
Part X Other Liabilities.				
Complete if the organization answered "Yes" o	n Form 990, Part IV, line 1	1e or 11f. See Form 990, Part X, line 25.		
1. (a) Description of liability			(b) Book va	alue
(1) Federal income taxes				
(2) DEFERRED COMPENSATION				87,723.
(3) LEASE LIABILITY			1 2	237,821.
(4)			<del> </del>	
(5)			<del>                                     </del>	
(6)			+	
(7)			+	
(8)			+	
Total. (Column (b) must equal Form 990, Part X, col. (B) line	25.)		8	325,544.
	- /			- ,

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

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION		84-6045987	Page
Part XI Reconciliation of Revenue per Audited Financial Statement	s With Revenue per Re	eturn.	
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 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 2d	-	
d Other (Describe in Part XIII.)			
3 Subtract line 2e from line 1		3	
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1 1		
a Investment expenses not included on Form 990, Part VIII, line 7b ~~~~~~	4a	-	
b Other (Describe in Part XIII.)	4b	4c	
c Add lines 4a and 4b ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	.~~~~~~	5	
Part XII Reconciliation of Expenses per Audited Financial Statemen	its With Expenses per F	Return.	
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		1.1	
1 Total expenses and losses per audited financial statements ~~~~~ 2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	~~~~~~~	1	
5	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	
3 Subtract line 2e from line 1 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~~~~~~~~	3	
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.)  Part XIII Supplemental Information.		5	
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV,	lines 1h and 2h: Part V line 4:	Part X line 2: Part X	
lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addition			-,
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	E 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	PT		
ACTIVITIES UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE (II	RC).		
HOWEVER, THE ASSOCIATION IS SUBJECT TO FEDERAL AND STATE TAXES ON	ITS		
UNRELATED BUSINESS INCOME.			

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	Page 5
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)

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

Open to Public Inspection

Internal Revenue Service

Name of the organization

Department of the Treasury

NATIONAL AUTO AUCTION ASSOCIATION

Employer identification number 84-6045987

1 6	art 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.				
	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	41-			
	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.  Compensation committee Written employment contract				
	Independent compensation consultant Compensation survey or study				
	Form 990 of other organizations  Approval by the board or compensation committee				
	Approvar by the board of compensation committee				
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
7	organization or a related organization:				
а	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		
С	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:				
а	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:	60			
a	The organization? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	6a 6b			
b	Any related organization?	OD			
7	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				
J	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)?	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.

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

Schedule J (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION	84-6045987 Page
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 I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and 6b, 7b, 7b, 7b, 7b, 7b, 7b, 7b, 7b, 7b, 7	art II. Also complete this part for any additional information.
	·
DADEL LINE AD	
PART I, LINE 4B:	
THE EXECUTIVE CONSULTANT PARTICIPATED IN A 457(F) PLAN SPONSORED BY NAAA.	
THE EXECUTIVE CONSOLITANT TARTICITATED IN A 45/(1) TEAN STONSORED BT MAAA.	

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.

Open to Public Inspection

Name of the organization

NATIONAL AUTO AUCTION ASSOCIATION

Employer identification number 84-6045987

NATIONAL AUTO AUCTION ASSOCIATION	04-0043767						
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.							

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 232211 10-28-22

Schedule O (Form 990) 2022

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 O (Form 990) 2022

232212 10-28-22

SCHEDULE R (Form 990)

### 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.

Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. Name of the organization Employer identification number 84-6045987 NATIONAL AUTO AUCTION ASSOCIATION Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33. (d) (f) (b) (e) Name, address, and EIN (if applicable) Primary activity Legal domicile (state or Direct controlling Total income End-of-year assets of disregarded entity entity foreign country) 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 Part II organizations during the tax year. (g) Section 512(b)(13) (a) (b) (c) (d) (e) (f) Name, address, and EIN Primary activity Legal domicile (state or Exempt Code Public charity Direct controlling controlled of related organization section status (if section entity entity? foreign country) 501(c)(3)) Yes No NAAA POLITICAL ACTION COMMITTEE - 54-4646834 NATIONAL AUTO 5320 SPECTRUM DRIVE, SUITE D AUCTION FREDERICK, MD 21703 LEGISLATIVE MARYLAND 527 ASSOCIATION X NAAA WARREN YOUNG, SR. SCHOLASTIC FOUNDATION - 05-0604611, 5320 SPECTRUM DRIVE, SUITE D. FREDERICK, MD 21703 SCHOLARSHIPS MARYLAND 501(C)(3)N/A

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

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

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	512(l conti ent	(i) ction b)(13) rolled tity?
NAAA SERVICES CORPORATION, INC 52-2011985 5320 SPECTRUM DRIVE, SUITE D FREDERICK, MD 21703	MARKETING		NATIONAL AUTO AUCTION ASSOCIATION	C CORP	2,206,657.	5,021,170.	100%	X	
					,	- , - ,			

Page 3

Part V Transactions With Related Organizations. Complete if the organization answer	ered "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.					Yes	No
1 During the tax year, did the organization engage in any of the following transactions	with one or more re	lated organizations listed in	Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled	d entity ~~~~	~~~~~~~~		1a		X
b Gift, grant, or capital contribution to related organization(s)	~~~~	~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1b		X
c Gift, grant, or capital contribution from related organiza	ation(s)	~~~~~~~~~~~		1c		X
d Loans or loan guarantees to or for related organization	n(s) ~			1d		X
e Loans or loan guarantees by related organization(s)	~~~			1e		X
				46	X	
f Dividends from related organization(s)	~~~~~~	.~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1f 1g	Λ	X
g Sale of assets to related organization(s)	~~~~~~	.~~~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1h		X
h Purchase of assets from related organization(s)	~~~~	.~~~~~~~~~~				X
i Exchange of assets with related organization(s)	~~~~~~		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1i		X
j Lease of facilities, equipment, or other assets to related o	rganization(s)	~~~~~~~~~		<u>1j</u>		Λ
				1k		X
k Lease of facilities, equipment, or other assets from related	organization(s)	~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	. 11	X	21
I Performance of services or membership or fundraising solicitations f	ū	ization(o)	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1m	- 11	X
m Performance of services or membership or fundraising solicitations by related organ			~~~~~~~	1n	X	21
n Sharing of facilities, equipment, mailing lists, or other assets	with related orga	nization(s) ~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		X	
o Sharing of paid employees with related organization(s)	~~~~~		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	10	Λ	
				1p		X
p Reimbursement paid to related organization(s) for	expenses			1g		X
q Reimbursement paid by related organization(s) for	expenses	~~~~~~~~~~~~~		-19		
				1r		X
r Other transfer of cash or property to related organizations Other transfer of cash or property from related organization(s)	n(s) ~~~~	.~~~~~~~~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1s		X
	h	in line in alcoding and an		10	1	
2 If the answer to any of the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on when the above is "Yes," see the instructions for information on the above is "Yes," see the instruction of the above is "Yes," and "Yes," and "Yes," and "Yes, "Yes," and "Yes, "Yes," and "Yes, "Yes						
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amour	nt 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)						
~,	1	1				

Schedule R (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

Page 4

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

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

(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)	Are partne 501( org	rs sec. c)(3) s.?	(f) Share of total income	end-of-year	(h) Disproportionate allocations Yes No	amount in box 20 of Schedule K-1	Gene mana partn Yes	ral or aging er?	(k) Percentage ownership

Schedule R (Form 990) 2022 NATIONAL AUTO AUCTION ASSOCIATION	84-6045987	Page 5
Part VII Supplemental Information		1 age o
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.		

Form 8868 (Rev. January 2022)

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

| File a separate application for each return. Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

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	3.	,			
Type or	Name of exempt organization or other filer, see instru	ctions.		Taxpayer	mber (TIN)		
print	NATIONAL AUTO AUCTION ASSOCIATION				84-6045987		
File by the due date for filing your	Number, street, and room or suite no. If a P.O. box, s 5320 SPECTRUM DRIVE, D	ee instructi	ons.				
return. See instructions.	City, town or post office, state, and ZIP code. For a for FREDERICK, MD 21703						
Enter the	Return Code for the return that this application is for (file	e a separat	e application for each return)			0 7	
Application	on	Return	Application			Return	
ls For		Code	Is For			Code	
Form 990	or Form 990-EZ	01	Form 1041-A			80	
Form 472	0 (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					
• If the • If this box   1 I re the 2 If th	organization named above. The extension is for the org calendar year $\underline{-2022}$ or	and at  NOVEMB anization's	Exemption Number (GEN) I tach a list with the names and TIN  ER 15, 2023, to file return for:	x ~~~~ f this is fo	r the whole grou embers the extended	p, check this ension is for	
	his application is for Forms 990-PF, 990-T, 4720, or 6069	. enter the	tentative tax. less				
	nonrefundable credits. See instructions.	3a	\$	7,560			
	nis application is for Forms 990-PF, 990-T, 4720, or 6069	, enter any	refundable credits and				
	mated tax payments made. Include any prior year overpa	•		3b	\$	O	
	ance due. Subtract line 3b from line 3a. Include your pa	-	· · · · · · · · · · · · · · · · · · ·	3c	\$	7,560	
usi	ng EFTPS (Electronic Federal Tax Payment System). S	ee instruct	ions.	30	Ψ	,,500	

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

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

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

Form 8868 (Rev. 1-2022)

Form <b>990-T</b>	OMB No. 1545-0047							
D	For cal	lendar year 2022 or other tax year beginning Go to www.irs.gov/Form990T for instructiv		· .	2022			
Department of the Treasury Internal Revenue Service		Do not enter SSN numbers on this form as it may be made		3).	Open to Public Inspection for 501(c)(3) Organizations Only			
A Check box if address changed.		Name of organization Check box if name changed and see instructions.)						
B Exempt under section	Print	NATIONAL AUTO AUCTION ASSOCIATION			84-6045987			
X 501(c)(6) 408(e) 220(e)	or Type	Number, street, and room or suite no. If a P.O. box, see in 5320 SPECTRUM DRIVE, D	nstructions.		p exemption number instructions)			
408A 530(a) 529(a) 529A		City or town, state or province, country, and ZIP or foreig FREDERICK, MD 21703	•	F	Check box if			
	С Во	ok value of all assets at end of year	4,546,285.		an amended return.			
G Check organization	type	501(c) corporation 501(c) trust 4	01(a) trust Other trust	State	college/university			
H Check if filing only to			efund shown on Form 2439					
L Check if a 501(c)(3)	organiz	ation filing a consolidated return with a 501(c)(2) title	holding corporation					
J Enter the number of	attache	ed Schedules A (Form 990-T)			2			
•		e corporation a subsidiary in an affiliated group or a d identifying number of the parent corporation.	parent-subsidiary controlled group?		Yes ^X No			
L The books are in car	re of	PAUL LIPS	Telephone number	(301)6	96-0400			
Part I Total Unr	relate	d Business Taxable Income						
1 Total of unrelated	busine	ss taxable income computed from all unrelated trade	s or businesses (see					
instructions)		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		- 1	31,267.			
2 Reserved		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		- 2				
3 Add lines	1 a			~ 3	31,267.			
4 Charitable contribe	utions (	see instructions for limitation rules) ~~~~~	~~~~\$HI~L~~~~~~~	4	3,027.			
5 Total unrelated bu	usiness	taxable income before net operating losses. Subtra	act line 4 from line 3 ~~~~~~	5	28,240.			
6 Deduction for net	operatii	ng loss. See instructions ~~~~~~~~	~~~~~~~~	6				
7 Total of unrelated	busine	ss taxable income before specific deduction and sec	tion 199A deduction.					
Subtract line	6 fr	rom line 5 ~~~~~~~~	~~~~~~~~~~~~~~~~~	7	28,240.			
8 Specific deduction	n (gen	erally \$1,000, but see instructions for exception	ions) ~~~~~~~~~~	8	1,000.			
9 Trusts. Section 19	99A de	duction. See instructions ~~~~~~~~	~~~~~~~~~	9	1.000			
10 Total deductions	s. Add	lines 8 and 9 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		10	1,000.			
11 Unrelated busines enter zero	ss taxa	ble income. Subtract line 10 from line 7. If line 10 is	greater than line 7,	11	27,240.			
Part II Tax Com	putati	on						
1 Organizations tax	xable a	as corporations. Multiply Part I, line 11 by 21	% (0.21) ~~~~~~~~	1	5,720.			
		tes. See instructions for tax computation. Income t						
Part I, line 11 from	n:	Tax rate schedule or Schedule D (Form	1041) ~~~~~~~	~ 2				
3 Proxy tax. See ins	structio	ns	~~~~~	3				
4 Other tax ar	nounts	. See instructions ~~~~~~	~~~~~~~~~	4				
5 Alternative min	nimum	tax (trusts only) ~~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5				
6 Tax on noncor	mpliant	facility income. See instructions ~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	6				
7 Total. Add lines 3	throug	h 6 to line 1 or 2, whichever applies		7	5,720.			
LHA For Paperwork F	Reduct	ion Act Notice, see instructions.			Form 990-T (2022)			

	10-T (2022)				Page 2
Part I					
	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ~~~~			_	
	Other credits (see instructions) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			_	
	General business credit. Attach Form 3800 (see instructions)	1c		_	
	Credit for prior year minimum tax (attach Form 8801 or 8827) ~~~~~~~	1d		_	
	Total credits. Add lines 1a through 1d ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	-~~~	~~~~~	1e	5,720.
	Subtract line 1e from Part II, line 7			2	3,720.
3	Other amounts due. Check if from: Form 4255 Form 8611 Form 8  Other (attach statement) ~~~~~~~~		Form 8866	3	
	Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previous	ously de	eferred under		5,720.
	section 1294. Enter tax amount here ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			4	0.
	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	-   -	1	5	0.
	Payments: A 2021 overpayment credited to 2022 202	2 6a 6b		-	
	estimated tax payments. Check if section 643(g) election applies ~~~~		7,560	_	
	Tax deposited with Form 8868 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		7,500	-	
	Foreign organizations: Tax paid or withheld at source (see instructions) ~~~~~	6e		-	
	Education With Including (GGC Included	- 01		-	
	Credit for small employer health insurance premiums (attach Form 8941) ~~~~	<u> </u>		-	
g	Other credits, adjustments, and payments: Form 2439 Total	-   6g			
7	Total payments. Add lines 6a through 6g		Estimated tax	7	7,560.
	penalty (see instructions). Check if Form 2220 is attached	_		8	271.
9			~~~~~	9	
	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owe	ed ~~~	.~~~~~~~	10	1,569.
	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount of			11	0.
Part I	V Statements Regarding Certain Activities and Other Informatic	n (see	e instructions)		
1	At any time during the 2022 calendar year, did the organization have an interest in or a	signatur	e or other authority		Yes No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the or	rganizatio	on may have to file		
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the	name of	f the foreign country		
	here				X
2	During the tax year, did the organization receive a distribution from, or was it the gran	tor of, or	transferor to, a		
	foreign trust? ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~	.~~~~~~	~~~~	~~ X
	If "Yes," see instructions for other forms the organization may have to file.				
3	Enter the amount of tax-exempt interest received or accrued during the tax year				
4	Enter available pre-2018 NOL carryovers here \$ Do not i	nclude a	ny post-2017 NOL ca	rryover	
	shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by an	•	•		
-	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017		,		
	the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for				
	Business Activity Code		lable post-2017 NOL	carryover	
	9				
		•			~~~ X
	Did the organization change its method of accounting? (see instructions) ~~~	DE	44000 15 11 1 - 11	~~~~	~~   A
	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-explain in Part V	-PF, or F	Orm 1128? II NO,		
Part \					
		O			
Provide	the explanation required by Part IV, line 6b. Also, provide any other additional informa	ition. See	e instructions.		
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and	statements,	, and to the best of my knowl	edge and bel	ief, it is true,
Sign	correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer) is based on all information of the preparer (other than taxpayer).	arer has an			
Here	9/5/2023 CEO			-	discuss this return with shown below (see
	Signature of officer Date Title			instructions)	
	Print/Type preparer's name Preparer's signature [	Date	Check	if PTIN	
Deid	Tropard o dignaturo		self- employe		
Paid	ROBERT WILLIAMS ROBERT WILLIAMS O	9/01/23		P01	1345960
Prepa	L Firm's name CLIFIUNLAKAUNALLEN LLF		Firm's EIN	4	1-0746749
Use O	901 NORTH GLEBE ROAD, SUITE 200				
	Firm's address ARLINGTON, VA 22203		Phone no.	(571) 22	27-9500
223711 01	I-16-23				Form 990-T (2022)

FORM 990-T	CONTRIBUTIONS SUMMARY	ST	ATEMENT 1
	TIONS SUBJECT TO 100% LIMIT		
QUALIFIED CONTRIBU	TIONS SUBJECT TO 25% LIMIT		
CARRYOVER OF PRIOR	YEARS UNUSED CONTRIBUTIONS		
FOR TAX YEAR 2017	9,080		
FOR TAX YEAR 201	8 27,359		
FOR TAX YEAR 201			
FOR TAX YEAR 2020			
FOR TAX YEAR 2021			
TOTAL CARRYOVER		36,439	
TOTAL CURRENT YEAR	R 10% CONTRIBUTIONS	,	
TOTAL CONTRIBUTION	IS AVAILABLE	36,439	
TAXABLE INCOME LIM	MITATION AS ADJUSTED	3,027	
EXCESS CONTRIBUTIO	NS	33,412	
EXCESS 100% CONTRI	BUTIONS	0	
TOTAL EXCESS CONTR	RIBUTIONS	33,412	
ALLOWABLE CONTRIBU	UTIONS DEDUCTION		3,027
TOTAL CONTRIBUTION	DEDUCTION		3,027

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

OMB No. 1545-0047

Department of the Tre- Internal Revenue Sen	December 2001 - The Control of the C	:)(3).		lic Inspection for ganizations Only
A Name of the o		oyer identifi 6045987	ication numb	
C Unrelated b	usiness activity code (see instructions) 561000 D Seque	nce:	1 of	2
E Describe the	e unrelated trade or business MANAGEMENT SERVICES			
	elated Trade or Business Income (A) Income (B) Exper	nses	(C	3) Net
1a Gross rec	eipts or sales			
	as and allowances c Balance 1c			
	goods sold (Part III, line 8) ~~~~~~~ 2			
	profit. Subtract line 2 from line 1c ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
	in net income (attach Schedule D (Form 1041 or Form			
	See instructions ~~~~~~~~~ 4a			
	(loss) (Form 4797) (attach Form 4797). See instructions)			
_	loss deduction for trusts ~~~~~~~ 4c			
5 Income (I	oss) from a partnership or an S corporation (attach			
statemen				
6 Rent in	come (Part IV) 6			
7 Unrelated	debt-financed income (Part V) ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
8 Interest, a	innuities, royalties, and rents from a controlled			
organizat	ion (Part VI) ~~~~~~~~~~~~ 8			
	t income of section 501(c)(7), (9), or (17)			
organiz	ations (Part VII)			
10 Exploite	d exempt activity income (Part VIII) ~~~~~~ 10			
11 Advertis				
12 Other inco	me (see instructions; attach statement) $\sim SIII \sim 2 \sim 12$ 460,300.			460,300
	mbine lines 3 through 12 13 460,300.		<u></u>	460,300
	luctions Not Taken Elsewhere See instructions for limitations on deductions. De ctly connected with the unrelated business income	duction	s must be	€
1 Compensa	tion 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 (a	ttach statement). See instructions	5		2 122
6 Taxes	and licenses	6		3,133
7 Depreci	ation (attach Form 4562). See instructions ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			
8 Less de	preciation claimed in Part III and elsewhere on return ~~~~~~ 8a	8b		
9 Depletion	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	9		
10 Contribut	ons to deferred compensation plans	10		
11 Employee	benefit programs	11		
12 Excess	exempt expenses (Part VIII)	12		
13 Excess	readership costs (Part IX)	13		210.700
		14	<del>                                     </del>	218,700
15 Total dec	ductions. Add lines 1 through 14 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	15	+	429,033
16 Unrelated column	business income before net operating loss deduction. Subtract line 15 from Part I, line 13, (C)	16		31,267

LHA For Paperwork Reduction Act Notice, see instructions.

Deduction for net operating loss. See instructions

Unrelated business taxable income. Subtract line 17 from line 16

Schedule A (Form 990-T) 2022

18

31,267.

9

10

0.

0.

Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ~~~

Allocable deductions. Multiply line 3c by line 6

Total dividends-received deductions included in line 10

	ule A (Form 990-T) 2022	=	w		<u> </u>							Page 4
Part	VI Interest, Annu	ities, Ro	oyalties, and Re	ents fron	n Control		_		ee instruct			
							Exempt Contro	lled Or	ganization	S		
	<ol> <li>Name of controlled</li> </ol>	I	2. Employer	3. Net ι	unrelated	4. Tota	al of specified		art of colu		6. D	Deductions directly
	organization	organization identification		incom	ne (loss)	payn	nents made	that is included controlling org				connected with
			number	(see ins	structions)			tion's	gross inc	ome	ind	come in column 5
(1)												
(2)												
(3)												
(4)												
			No	nexempt (	Controlled O	rganizati	ons					
	7. Taxable Income	8.1	Net unrelated	9. To	otal of specif	ied	10. Part			11.	Dec	ductions directly
		ir	ncome (loss)	pa	yments mad	е	that is inc				cor	nnected with
		(se	e instructions)				controlling organization's gross income			income in column 10		e in column 10
(1)												
(2)												
(3)												
(4)												
						Add colum			Ad	d co	lumns 6 and 11.	
					Enter here		,			ere and on Part I,		
							line 8, c	column	` ,		line	8, column (B)
Totals									0.			0.
Part	VII Investment I	ncome o	of a Section 501	(c)(7), (9	9), or (17)	Organ	ization (s	ee inst	ructions)			
	1. Desc	cription of	income		2. Amou		3. Deduction		4. Set-			5. Total deductions
					incor	ne	directly conne (attach staten		(attach st	atemer	nt)	and set-asides (add cols 3 and 4)
							(attach state)	iieiii)				(444 00.0 0 4.14 1)
(1)												
(2)												
(3)												
(4)												
					Add amo							Add amounts in column 5. Enter
					here and o							here and on Part I,
					line 9, colu							line 9, column (B)
Totals		1 1	ativita da a a a	O4b = = T	la a la A alura	0.	la a a saa a					0.
Part	·	•	Activity Income,	Other	nan Auve	erusing	income (s	see ins	structions)			
1	Description of exploite									2		
2	Gross unrelated busin							` ,	~~~	2		
3	Expenses directly con			lated busin	ness income	. Enter h	ere and on Pa	rt I,		2		
	line 10, colui	•	•	~~~~~	.~~~~~	.~~~~	~~~~~~	~~~~	~~~	3		
4	Net income (loss) from					_				4		
	lines 5 thro	J	7 ~~~~				~~~~~~	~~~~	~~~	4		
5	Gross income from	•				~~~	~~~~~~	~~~~	~~~	5		
6	Expenses attributabl		ncome entered	on line	5 ~~	~~~~	-~~~~~	~~~~	~~~	6		
7	Excess exempt expended. Enter here and on F			, but do no	ot enter more	e than th	e amount on li	ne		7		

Schedule A (Form 990-T) 2022

	ule A (Form 990-T) 2022					Page 4
Part_						
1	Name(s) of periodical(s). Check box if reporting.	ng two d	or more periodicals on a	consolidated basis		
	A					
	B					
	D					
Enter a	amounts for each periodical listed above in the	corresp	ondina column.			
			A	В	С	D
2	Gross advertising income	~~~				
	Add columns A through D. Enter here and on	Part I, I	line 11, column (A) ~~	-~~~~~	~~~~~	0.
а				_	1	
3	Direct advertising costs by periodical ~~~					
а	Add columns A through D. Enter here and on	Part I, I	line 11, column (B) ~~	-~~~~~	~~~~~	0.
4	Advertising gain (loss). Subtract line 3 from lin	ne				
•	2. For any column in line 4 showing a gain,					
	complete lines 5 through 8. For any column in	1				
	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 le than line 6, enter zero ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					
8	Excess readership costs allowed as a					
	deduction. For each column showing a gain of	n				
	line 4, enter the lesser of line 4 or line 7 ~~~	~~~				
а	Add line 8, columns A through D. Enter the grant II, line 13	reater of	f the line 8a, columns to	tal or zero here and	d on	0.
Part	X Compensation of Officers, Dir	ectors	s, and Trustees (s	ee instructions)		
					3. Percentage	4. Compensation
	1. Name		2. Title		of time devoted	attributable to
					to business	unrelated business
(1)					%	
(2)					%	
(3)					%	
(4)					<u></u> %	
Total	Enter here and an Part II line 1					0.
Part	Enter here and on Part II, line 1  XI Supplemental Information (se	e instru	etions)			0.
ган	Ai Supplemental information (se	e msuu	ctions)			

NATIONAL AUTO AUCTION ASSOCIA		84-6045987 }}}}}}}
FORM 990-T (A)  }}}}}}}}	OTHER INCOME }}}}}}}}	STATEMENT 2  }}}}}}}
DESCRIPTION }}}}}}}  MANAGEMENT FEE REIMBURSEMENT	S	AMOUNT }}}}}}}}}460.
TOTAL TO SCHEDULE A, PART I	, LINE 12	}}}}}}}}4
FORM 990-T (A)  }}}}}}}}}	OTHER DEDUCTIONS }}}}}}}}}	STATEMENT 3  }}}}}}}
DESCRIPTION }}}}}}}}  TAX PREPARATION FEES PROGRAM OH EXPENSES G&A OH EXPENSES		AMOUNT }}}}}}}} } } }  1,600. 276. 216,824.
TOTAL TO SCHEDULE A, PART I	I, LINE 14	}}}}}}}

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

OMB No. 1545-0047

	I (30 to www ire any/Enrm990) I to	rinetrii	rtions and the lates	st intorm	ation I	1			
Department of the Treasury Internal Revenue Service	December 2001 and a contract of the form of the contract of the first of the contract of the first of the following the contract of the first of the								
A Name of the organiza NATIONAL AU	tion TO AUCTION ASSOCIATION				B Employer identific 84-6045987	cation numbe	ər		
C Unrelated business	s activity code (see instructions) 513120				D Sequence:	2 of	2		
E Describe the unrela	oted trade or business DIRECTORY ADVERTIS	SING							
	d Trade or Business Income		(A) Income		(B) Expenses	(C)	) Net		
1 a Gross receipts o	r sales								
•	allowances c Balance	1c							
	sold (Part III, line 8) ~~~~~~~	2							
	Subtract line 2 from line 1c ~~~~~~~~	3							
· ·	income (attach Schedule D (Form 1041 or Form								
1120)). See i		4a							
**	Form 4797) (attach Form 4797). See instructions)	4b							
- , , ,	deduction for trusts ~~~~~~~~	4c							
•	om a partnership or an S corporation (attach								
statement) ~		5							
6 Rent income	(Part IV) ~~~~~~~~~~	6							
	financed income (Part V) ~~~~~~~	7							
	es, royalties, and rents from a controlled								
	art VI) ~~~~~~~~~~~~~	8							
	ne of section 501(c)(7), (9), or (17)								
	Part VII) ~~~~~~~~~~~	9							
•	t activity income (Part VIII) ~~~~~~	10							
	come (Part IX) ~~~~~~~~	11	8,00	00.	398.		7,602.		
S .	see instructions; attach statement)	12							
	lines 3 through 12	13	8,00	00.	398.		7,602.		
Part II Deductio	ns Not Taken Elsewhere See instruction	ons for	limitations on d	eduction	ons. Deductions	s must be	<b>;</b>		
directly c	onnected with the unrelated business	incom	е						
1 Compensation	of officers, directors, and trustees (Part	X)	~~~~~~~	~~~~~	~~~~~ 1				
2 Salaries	and wages ~~~~~	~~~~	~~~~~~~	~~~~~	2				
3 Repairs	and maintenance ~~~~~	~~~~~	~~~~~~	~~~~~	3				
4 Bad debt	s ~~~~~~~~~	~~~~		~~~~	-~-~ 4				
5 Interest (attach s	tatement). See instructions ~~~~~~~	~~~~		-~~~	~~ 5				
6 Taxes a	nd licenses ~~~~~	~~~~	~~~~~~~	~~~~~	-~-~- 6				
7 Depreciation (a	attach Form 4562). See instructions ~~~~~	~~~~	~~~~ 7						
8 Less depreciation	on 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 exen	npt expenses (Part VIII) ~~	~~~~~	~~~~~~~	~~~~~	~~~~~ 12				
13 Excess read	ership costs (Part IX) ~~~	~~~~	~~~~~~~	~~~~~	~~~~~ 13		7,602.		
14 Other deduct	ions (attach statement) ~~~~	~~~~		~~~~	~~~~~ 14				
15 Total deduction	ns. Add lines 1 through 14 ~~~~~~	~~~~	~~~~~~	-~~~	~~~~ 15		7,602.		
16 Unrelated busine	ess income before net operating loss deduction. Su	ıhtract li	ne 15 from Part I lii	ne 13					

LHA For Paperwork Reduction Act Notice, see instructions.

Deduction for net operating loss. See instructions

Unrelated business taxable income. Subtract line 17 from line 16

(C)

Schedule A (Form 990-T) 2022

16

17 18 0.

0.

17

column

_	ule A (Form 990-T) 2022				Page 5
Part	III Cost of Goods Sold Enter met	hod of inventory valuati	on	T . T	
1	Inventory at beginning of year	~~~~~~~~~	~~~~~~~		
2	Purchases ~~~~~~~~~~	.~~~~~~~	.~~~~~~~		
3	Cost of labor ~~~~~	~~~~~~~~	~~~~~~~		
4	Additional section 263A costs (attach stater	nont)	~~~~~~~~	_ 1	
5	Other costs (attach statement)	~~~~~~~~	~~~~~~~~		
6	rotal. Add into 1 timodgil o	-~~~~~~		_	
7	inventory at one or year			_	
8	Cost of goods sold. Subtract line 7 from line 6. Enter h				
9	Do the rules of section 263A (with respect to property p				Yes No
<u>Part</u>		•	•		
1	Description of property (property street address, city, st	ate, ZIP code). Check i	f a dual-use. See instru	ctions.	
	Α				
	В				
	C				
	D	А	В	С	D
_		Α	В	Ŭ	Ь
2	Rent received or accrued				
а	From personal property (if the percentage of				
	rent for personal property is more than 10%				
	but not more than 50%) ~~~~~~~				
b	From real and personal property (if the				
	percentage of rent for personal property exceeds				
	50% or if the rent is based on profit or income) ~~				
С	Total rents received or accrued by property.				
	Add lines 2a and 2b, columns A through D ~~~~				
4 5	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) ~~~~~~  Total deductions. Add line 4 columns A through D. Ent	ter here and on Part I. I	ine 6 column (R)		0.
Part			ine o, column (b)		
1	Description of debt-financed property (street address, c	,	ack if a dual use. See	instructions	
,	A	ity, state, Zii code). Oi	ieck ii a duai-use. Gee	instructions.	
	В				
	C				
	D				
		Α	В	С	D
2	Gross income from or allocable to debt-financed				
	property ~~~~~~~~~~~~				
3	Deductions directly connected with or allocable				
	to debt-financed property				
а	Straight line depreciation (attach statement) ~~~				
b	Other deductions (attach statement) ~~~~~~				
С	Total deductions (add lines 3a and 3b,				
	columns A through D) ~~~~~~~				
4	Amount of average acquisition debt on or allocable				
	to debt-financed property (attach statement) ~~~				
5	Average adjusted basis of or allocable to debt-				
	financed property (attach statement) ~~~~~				
6	Divide line 4 by line 5 ~~~~~~~~~	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 ~				
8	Total gross income (add line 7, columns A through D).	Enter here and on Par	t I, line 7, column (A)		0.
		Т	Г	T	
9	Allocable deductions. Multiply line 3c by line 6				^
10	Total allocable deductions. Add line 9, columns A thro	•	on Part I, line 7, colum	ın (B) ~~~	0. 0.
_11_	Total dividends-received deductions included in line	10			0.

	ule A (Form 990-T) 2022											Page 5
	VI Interest, Annu	ities, Ro	yalties, and Re	ents fron	n Control	led Or	ganizations	(see	e instructi	ons)		
					Exempt Controlled Organizations							
	1. Name of controlled		2. Employer	3. Net	3. Net unrelated 4. Total		al of specified	5. Par	t of colur	mn 4	6. [	Deductions directly
	organization		identification	incon	ne (loss)	payn	nents made		ncluded i			connected with
	-		number	(see ins	structions)			controlling organiza- tion's gross income		nıza- ome	in	come in column 5
(1)												
(2)												
(3)												
(4)												
( - /			No	nevemnt (	Controlled O	rganizati	ons	L				
	7. Taxable Income	9 N	let unrelated	1	otal of specif		10. Part o	of colum	nn Q	11	Do	ductions directly
	7. Taxable illcome		come (loss)		yments mad		that is inc			11.		nnected with
			instructions)	μ.,	,		controlling of			in		ie in column 10
(1)		(555					gross	income				
(1)												
(2)												
(3)												
(4)												
					Add columns 5 and 10. Enter here and on Part I		-	Add columns 6 and 11. Enter here and on Part I,				
					line 8, column (A)		,	line 8, column (B)		,		
Totals							0.			0.		
Part		ncome	f a Section 501	(c)(7) (9	2) or (17)	Organ	ization (s	oo inetri				0.
Ган				(0)(1), (3	l ·		T .	ee instru	•			
Description of income					2. Amou incor		3. Deduction directly connection		-4. Set attach sta			5. Total deductions and set-asides
					(attach statement)		allacii sid	atemer	11)	(add cols 3 and 4)		
(4)							,					
(1)								-				
(2)												
(3)												
(4)												A.1.1
					Add amo column 2							Add amounts in column 5. Enter
					here and o							here and on Part I,
					line 9, colu	, ,						line 9, column (B)
Totals						0.						0.
Part	VIII Exploited Ex	xempt A	ctivity Income,	Other T	han Adve	ertising	Income (s	see instr	ructions)			
1	Description of exploited	d activity: _										
2	Gross unrelated busine	ess income	from trade or busin	ess. Enter	here and or	n Part I, I	ine 10, column	(A) ~	~~~	2		
3	Expenses directly conr	nected with	production of unre	lated busin	ness income	. Enter h	ere and on Pa	rt I,				
	line 10, colur		· ·				~~~~~~		~~~	3		
4	Net income (loss) from	unrelated	trade or business. S	Subtract lin	e 3 from line	e 2. If a c	ain, complete			Ţ		
	lines 5 throu	ugh 7	~~~~	~~~~~	-~~~~~	-~~~~	· ~~~~~~	~~~~	~~	4		
5	Gross income from	•	nat is not unrelat	ed busine	ess income	~~~	-~~~~~	~~~~	~~~	5		
6	Expenses attributable	•	ncome entered	on line	5 ~~	~~~~~	.~~~~~~		~~~	6		
7	Excess exempt expens					e than th	e amount on li	ne				
•	4 Enter here and on P			, ~		(11	oii iii			7		

Schedule A (Form 990-T) 2022

-	ule A (Form 990-T) 2022				Page 4
<u>Part</u>	IX Advertising Income				
1	Name(s) of periodical(s). Check box if reporting	ng two or more periodicals on	a consolidated basi	is.	
	A DIRECTORY ADVERTISING				
	В				
	C				
	D				
Enter a	amounts for each periodical listed above in the	corresponding column			
	ameanie iei each penealea neica abore in me	A	В	С	D
2	Gross advertising income ~~~~~~	9.000			
2	-				8,000.
	Add columns A through D. Enter here and on	Part I, line 11, column (A) ~	~~~~~	~~~~~	
а	5	39	2		
3	Direct advertising costs by periodical ~~~				398.
а	Add columns A through D. Enter here and on	Part I, line 11, column (B) ~	~~~~~	~~~~~	398.
4	Advertising gain (loss). Subtract line 3 from lir	ne			
	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 ~	7.00	2.		
5	Readership costs ~~~~~~	~~~ 45,23			
	•	0.26			
6	Circulation income	7,20.	7 -		
7	Excess readership costs. If line 6 is less than				
	line 5, subtract line 6 from line 5. If line 5 is le		-		
	than line 6, enter zero ~~~~~~~	35,97	). 		
8	Excess readership costs allowed as a				
	deduction. For each column showing a gain of	on 5 co			
	line 4, enter the lesser of line 4 or line 7 ~~~	7,602	2.		
а	Add line 8, columns A through D. Enter the grant II, line 13	reater of the line 8a, columns t	otal or zero here a	nd on	7,602.
Part	X Compensation of Officers, Dir	ectors, and Trustees	see instructions)		
				3. Percentage	4. Compensation
	1. Name	2. Title	2 Title		attributable to
	i. Name	Z. Title		of time devoted to business	unrelated business
(1)				%	umorated buomees
(2)				%	
(3)				%	
-				%	
(4)				%	
Total	. Enter here and on Part II, line 1				0.
Part	XI Supplemental Information (se	e instructions)			
000707	24.40.00				adula A (F 000 T) 0000
223732	U1-16-23			Sch	edule A (Form 990-T) 2022

Department of the Treasury

Internal Revenue Service

### Underpayment of Estimated Tax by Corporations

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

OMB No. 1545-0123

Name

NATIONAL AUTO AUCTION ASSOCIATION

Required Annual Payment

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.

1	Total tax (see instructions)		~~~~~~~~~	~~~~~~~~	~~~~~	1	5,720.		
	a Personal holding company tax (Schedule PH (Form 1120), lir b Look-back interest included on line 1 under section 460(b)(2) contracts or section 167(g) for depreciation under the inco	) for	completed long-term						
	c Credit for federal tax paid on fuels (see instruc	tions	) ~~~~~~~	~~~~   2c					
(			, ~~~~~~~~~~~~~	~~~~~~	~~~~~	2d			
3	Subtract line 2d from line 1. If the result is less than \$500, do		•	•			5,720.		
1	does not owe the penalty ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				-~~~	3	3,720.		
4	or the tax year was for less than 12 months, skip this line				-~~~	4	6,464.		
	,								
5	Required annual payment. Enter the smaller of line 3 or line	4. If	the corporation is required	•		5	5,720.		
F	enter the amount from line 3  art II  Check the boxes below that apply. If any boxes ar	o ch	acked the corporation m		ns for Filing -	<u> </u>	3,720.		
	penalty. See instructions.	e cir	ecked, the corporation in	ust lile Form 2220 even	II It does not owe a				
6	The corporation is using the adjusted seasonal installm	ent	method.						
7									
8	The corporation is a "large corporation" figuring its first re Part III   Figuring the Underpayment	equi	red installment based on	the prior year's tax.					
	art iii   1 iguring the Onderpayment		(a)	(b)	(c)		(d)		
9	Installment due dates. Enter in columns (a) through (d) the		(4)	(~)	(0)		(4)		
Ū	15th day of the 4th (Form 990-PF filers: Use 5th month),								
	6th, 9th, and 12th months of the corporation's tax year ~	9	04/15/22	06/15/22	09/15/22		12/15/22		
10	Required installments. If the box on line 6 and/or line 7								
	above is checked, enter the amounts from Sch A, line 38. If								
	the box on line 8 (but not 6 or 7) is checked, see instructions								
	for the amounts to enter. If none of these boxes are checked,		1 420	1 420	1 4	20	1 420		
	enter 25% (0.25) of line 5 above in each column ~~~~	10	1,430.	1,430.	1,4	30.	1,430.		
11	Estimated tax paid or credited for each period. For								
	column (a) only, enter the amount from line 11 on line 15.	11							
	See instructions ~~~~~~~~~	11							
	Complete lines 12 through 18 of one column								
10	before going to the next column.	12							
	Enter amount, if any, from line 18 of the preceding column  Add lines 11 and 12 ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	13							
	Add amounts on lines 16 and 17 of the preceding column	14		1,430.	2,8	60.	4,290.		
	Subtract line 14 from line 13. If zero or less, enter -0- ~~	15	0.	0.		0.	0.		
	If the amount on line 15 is zero, subtract line 13 from line								
-	14. Otherwise, enter -0-	16		1,430.	2,8	60.			
17	Underpayment. If line 15 is less than or equal to line 10,								
	subtract line 15 from line 10. Then go to line 12 of the next								
	column Otherwise as to line 19	17	1,430.	1,430.	1,4	30.	1,430.		

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

17

18

For Paperwork Reduction Act Notice, see separate instructions.

Overpayment. If line 10 is less than line 15, subtract line 10

column. Otherwise, go to line 18 ~~~~~

from line 15. Then go to line 12 of the next column

Form 2220 (2022)

NATIONAL AUTO AUCTION ASSOCIATION

84-6045987

Page 2

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 Number of days on line 21 x 4% (0.04) ~ 365	22	\$	\$	\$	\$
23	Number of days on line 20 after 6/30/2022 and before 10/1/2022 ~	23				
24	Underpayment on line 17 x Number of days on line 23 x 5% (0.05) ~ 365	24	\$	\$	\$	\$
25	Number of days on line 20 after 9/30/2022 and before 1/1/2023 ~~	25				
26	Underpayment on line 17 x Number of days on line 25 x 6% (0.06) ~ 365	26	\$	\$	\$	\$
27	Number of days on line 20 after 12/31/2022 and before 4/1/2023 ~	27	SEE A	TACHED WORKSHEE		
28	Underpayment on line 17 x N <u>umber of days on line 27 x</u> 7% (0.07) ~ 365	28	\$	\$	\$	\$
29	Number of days on line 20 after 3/31/2023 and before 7/1/2023 ~~	29				
30	Underpayment on line 17 x N <u>umber of days on line 29 x</u> *% ~~~	30	\$	\$	\$	\$
31	Number of days on line 20 after 6/30/2023 and before 10/1/2023 ~	31				
32	Underpayment on line 17 x N <u>umber of days on line 31 x</u> *% ~~~	32	\$	\$	\$	\$
33	Number of days on line 20 after 9/30/2023 and before 1/1/2024 ~~	33				
34	Underpayment on line 17 x N <u>umber of days on line 33 x</u> *% ~~~	34	\$	\$	\$	\$
35	Number of days on line 20 after 12/31/2023 and before 3/16/2024 ~	35				
36	Underpayment on line 17 x N <u>umber of days on line 35 x</u> *% ~~~	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 totaline for other income tax returns	al he	re and on Form 1120, line	e 34; or the comparable	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 2220 (2022)

# FORM 990-T UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s)				Identifying N	umber
NATIONAL AUTO	5987				
(A)	(B)	(C) Adjusted Balance Due	(D) Number Days	(E) Daily	(F)
*Date	Amount		Balance Due	Penalty Rate	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.

212511 04-01-22

### **Certificate Of Completion**

Envelope Id: 391F68147580484BBF9E618508397DF1

Subject: Tax Return for National Auto Auction Association - A480667 - 2022

Client Name: National Auto Auction Association

Client Number: A480667 Source Envelope:

Signatures: 8 Document Pages: 129 Certificate Pages: 5 Initials: 1

AutoNav: Enabled

Time Zone: (UTC-06:00) Central Time (US & Canada)

Envelopeld Stamping: Enabled

Minneapolis, MN 55402-1418 Lisa.Holloman@claconnect.com IP Address: 38.104.163.226

#### **Record Tracking**

Status: Original

9/1/2023 3:58:59 PM

Holder: Lisa Holloman

**Signature** 

Lisa.Holloman@claconnect.com

# **Timestamp**

Location: DocuSign

Status: Completed

**Envelope Originator:** 

220 S 6th St Ste 300

Lisa Holloman

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

### **Signer Events**

Paul Lips plips@naaa.com **Executive Director** 

Security Level: Email, Account Authentication

(None), Access Code

Signature Adoption: Drawn on Device Using IP Address: 67.175.145.238

#### **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	COPIED	Sent: 9/1/2023 4:19:19 PM

mewin@naaa.com

Controller

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

Security Level: Email, Account Authentication

**Electronic Record and Signature Disclosure:** 

Not Offered via DocuSign

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

**Signature Witness Events Timestamp**