

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

For calendar year **2022** or other tax year beginning 07/01, 2022, and ending 06/30, 2023

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

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

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

A <input type="checkbox"/> Check box if address changed.		Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) ACCESS COLLEGE FOUNDATION	D Employer identification number 54-1440734
B Exempt under section <input checked="" type="checkbox"/> 501(C)(3) <input type="checkbox"/> 408(e) 220(e) <input type="checkbox"/> 408A 530(a) <input type="checkbox"/> 529(a) 529A	Print or Type	Number, street, and room or suite no. If a P.O. box, see instructions. C/O PAMELA JIMERSON 2555 ELLSMERE AVENUE SUITE 11	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code NORFOLK, VA 23513	
		C Book value of all assets at end of year 68748416.	F <input type="checkbox"/> Check box if an amended return.
G Check organization type	<input checked="" type="checkbox"/> 501(c) corporation	<input type="checkbox"/> 501(c) trust	<input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university
H Check if filing only to	<input type="checkbox"/> Claim credit from Form 8941	<input type="checkbox"/> Claim a refund shown on Form 2439	
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) 1			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of PAMELA JIMERSON Telephone number (757)962-6113 2555 ELLSMERE AVENUE SUITE 110 NORFOLK, VA 23513			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	113,995.
2 Reserved	2	
3 Add lines 1 and 2	3	113,995.
4 Charitable contributions (see instructions for limitation rules)	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	113,995.
6 Deduction for net operating loss. See instructions.	6	2,650.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	111,345.
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions.	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.	11	110,345.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	23,172.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only).	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	23,172.

For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	
b Other credits (see instructions)	1b	
c General business credit. Attach Form 3800 (see instructions)	1c	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d	
e Total credits. Add lines 1a through 1d	1e	
2 Subtract line 1e from Part II, line 7	2	23,172.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	23,172.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	
6a Payments: A 2021 overpayment credited to 2022	6a	
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c Tax deposited with Form 8868	6c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e Backup withholding (see instructions)	6e	
f Credit for small employer health insurance premiums (attach Form 8941)	6f	
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total	6g	
7 Total payments. Add lines 6a through 6g	7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached. <input type="checkbox"/>	8	1,209.
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	24,381.
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid.	10	
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded	11	

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

	Yes	No
1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
4 Enter available pre-2018 NOL carryovers here \$ <u>2,650.</u> . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
900099	\$ 293,296.	
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
6a Did the organization change its method of accounting? (see instructions)		X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1122? If "No," explain in Part V.		

Part V Supplemental Information

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

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	BONNIE SUTTON Signature of officer	_____ Date	PRESIDENT/CEO Title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MARC BERGER	MARC BERGER			P01871563
	Firm's name BDO USA	Firm's address 300 E. MAIN STREET, SUITE #1300, NORFOLK, VA 23510		Firm's EIN	13-5381590
				Phone no.	757-640-7190

FORM 990T, PART I, LINE 6 DETAIL
 =====

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS AVAILABLE IN CURRENT YEAR	LOSS CLAIMED IN CURRENT YEAR
06/30/2003		NONE	NONE
06/30/2004		NONE	NONE
06/30/2005		NONE	NONE
06/30/2006		NONE	NONE
06/30/2007		NONE	NONE
06/30/2008		NONE	NONE
06/30/2009		NONE	NONE
06/30/2010	15,803.	NONE	NONE
06/30/2011	6,142.	NONE	NONE
06/30/2012	15,057.	NONE	NONE
06/30/2013	13,894.	NONE	NONE
06/30/2014	21,956.	NONE	NONE
06/30/2015	24,723.	NONE	NONE
06/30/2016	32,400.	NONE	NONE
06/30/2017	17,541.	NONE	NONE
06/30/2018	18,017.	2,650.	2,650.

TOTAL:	165,533.	2,650.	2,650.
	=====	=====	=====
NET OPERATING LOSS AVAILABLE FROM PRIOR YEARS BEFORE 2018			2,650.
TAXABLE INCOME (LINE 5 ON PAGE 1, 990-T)			113,995.

NET OPERATING LOSS DEDUCTION			2,650.
			=====

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

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

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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

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

A Name of the organization ACCESS COLLEGE FOUNDATION	B Employer identification number 54-1440734
C Unrelated business activity code (see instructions) 900099	D Sequence: 1 of 1

E Describe the unrelated trade or business SCH K-1 DISTRIBUTIVE SHARE OF UBTI

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance			
1c				
2	Cost of goods sold (Part III, line 8)			
3	Gross profit. Subtract line 2 from line 1c			
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	501,731.		501,731.
4b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions			
4c	Capital loss deduction for trusts			
5	Income (loss) from a partnership or an S corporation (attach statement) SEE STATEMENT 1	-62,102.		-62,102.
6	Rent income (Part IV)			
7	Unrelated debt-financed income (Part V)			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)			
10	Exploited exempt activity income (Part VIII)			
11	Advertising income (Part IX)			
12	Other income (see instructions; attach statement) . . STMT. 2	55,414.		55,414.
13	Total. Combine lines 3 through 12	495,043.		495,043.

Part II	Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.		
1	Compensation of officers, directors, and trustees (Part X)		6,000.
2	Salaries and wages		
3	Repairs and maintenance		
4	Bad debts		
5	Interest (attach statement). See instructions		
6	Taxes and licenses		87.
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
8b			
9	Depletion		
10	Contributions to deferred compensation plans		
11	Employee benefit programs		54.
12	Excess exempt expenses (Part VIII)		
13	Excess readership costs (Part IX)		
14	Other deductions (attach statement) STMT. 3		81,611.
15	Total deductions. Add lines 1 through 14		87,752.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		407,291.
17	Deduction for net operating loss. See instructions		293,296.
18	Unrelated business taxable income. Subtract line 17 from line 16.		113,995.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	

9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? Yes No

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

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

A	
B	
C	
D	

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

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

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

Part V Unrelated Debt-Financed Income (see instructions)

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

A	
B	
C	
D	

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)

9 Allocable deductions. Multiply line 3c by line 6

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

11 **Total dividends - received deductions** included in line 10

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

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

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

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

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

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

SCHEDULE A: SCH K-1 DISTRIBUTIVE SHARE OF UBTI

INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS

	SHARE OF GROSS INCOME	SHARE OF DEDUCTIONS	GAIN OR (LOSS)
POINTER LP [EIN 62-1431527]	-336.		-336.
POINTER LP [EIN 62-1431527]	-162.		-162.
SFM CAPITAL MARKETS LP [EIN 94-3442939]	1,632.		1,632.
SFM OPPORTUNITIES IV LP [EIN 45-4212707]	6,912.		6,912.
SFM OPPORTUNITIES V LP [EIN 46-5554713]	29,231.		29,231.
SFM GS [EIN 46-2790590]	-2,225.		-2,225.
YIELD POOL [EIN 46-0615882]	7,685.		7,685.
YIELD POOL [EIN 47-1471857]	14,271.		14,271.
SFM OPPORTUNITIES VI [EIN 82-0825831]	-5,088.		-5,088.
SFM OPPORTUNITIES VII [EIN 84-3184003]	-8,548.		-8,548.
YIELD POOL III [EIN 82-4441930]	-135,041.		-135,041.
VENTURE V [EIN 94-3390505]	-74.		-74.
VENTURE V [EIN 94-3390505]	-108.		-108.
VENTURE VI [EIN 20-5196244]	-483.		-483.
SUNBELT II [EIN 84-4208870]	1,458.		1,458.
EMPIRES LP [EIN 86-3402238]	28,774.		28,774.

TOTAL INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS			-62,102.
			=====

SCHEDULE A:SCH K-1 DISTRIBUTIVE SHARE OF UBTI
PART I - LINE 12 - OTHER INCOME

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POINTER LP INTEREST [EIN 62-1431527]	4,640.
POINTER LP DIVIDENDS [EIN 62-1431527]	947.
POINTER LP 1256 CONTRACT/STRADDLE [EIN 62-1431527]	640.
POINTER LP OTHER INCOME [EIN 62-1431527]	-1,122.
VENTURE V INTEREST [EIN 94-3390505]	8.
VENTURE V DIVIDEND [EIN 94-3390505]	9.
VENTURE VI INTEREST [EIN 20-5196244]	1.
HGI SF KF98 LLC INTEREST [EIN 86-1642107]	6,704.
HGI SF KF83 LLC INTEREST [85-2437121]	12,079.
HGI MULTIFAMILY CREDIT FUND, LP [EIN 87-2849328]	6,089.
HGI KF98 LLC [EIN 86-1640760]	9,606.
HGI KF95, LLC [EIN 85-4239075]	14,817.
SFM GS 1256 CONTRACT/STRADDLE [EIN 46-2790590]	-417.
SFM OPP V CONTRACT/STRADDLE [EIN 46-5554713]	1,413.

TOTAL OTHER INCOME

55,414.
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SCHEDULE A:SCH K-1 DISTRIBUTIVE SHARE OF UBTI
PART II - LINE 14 - OTHER DEDUCTIONS

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POINTER LP INVESTMENT INTEREST EXPENSE	531.
POINTER LP OTHER DEDUCTIONS	9,253.
VENTURE V CONTRIBUTIONS	2.
VENTURE V 59E2 EXPENDITURES	2.
VENTURE VI 59E2 EXPENDITURES	154.
VENTURE VI OTHER DEDUCTIONS	1.
AMOUNT DISALLOWED	-2.
INVESTMENT MANAGEMENT FEES ALLOCABLE TO UBTI	67,345.
OVERHEAD COSTS ALLOCABLE TO UBTI	4,325.

TOTAL OTHER DEDUCTIONS	-----	81,611.
	=====	

**SCHEDULE D
(Form 1120)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

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

OMB No. 1545-0123

2022

Name ACCESS COLLEGE FOUNDATION	Employer identification number 54-1440734
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	30,130.	58,361.		-28,231.
4 Short-term capital gain from installment sales from Form 6252, line 26 or 37			4	
5 Short-term capital gain or (loss) from like-kind exchanges from Form 8824			5	
6 Unused capital loss carryover (attach computation)			6	()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column h			7	-28,231.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	531,005.	1,043.		529,962.
11 Enter gain from Form 4797, line 7 or 9			11	
12 Long-term capital gain from installment sales from Form 6252, line 26 or 37			12	
13 Long-term capital gain or (loss) from like-kind exchanges from Form 8824			13	
14 Capital gain distributions (see instructions)			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column h			15	529,962.

Part III Summary of Parts I and II

16 Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	16	
17 Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	17	501,731.
18 Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	18	501,731.

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

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

Schedule D (Form 1120) 2022

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

Social security number or taxpayer identification number

ACCESS COLLEGE FOUNDATION

54-1440734

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	POINTER LP [EIN 62-1431527]	07/01/2022	06/30/2023	13,163.				13,163.
	SFM CAPITAL MARKETS LP [EIN 94	07/01/2022	06/30/2023	255,684.				255,684.
	VENTURE V [EIN 94-3390505]				454.			-454.
	SFM OPP IV [EIN 45-4212707]	07/01/2022	06/30/2023		151.			-151.
	SFM GS [EIN 46-2790590]	07/01/2022	06/30/2023	3,110.				3,110.
	SFM OPP VII [EIN 84-3184003]]	07/01/2022	06/30/2023		430.			-430.
	SFM OPP V [EIN 46-5554713]	07/01/2022	06/30/2023	9,952.				9,952.
	SFM OPP VI [EIN 82-0825831]	07/01/2022	06/30/2023	2,053.				2,053.
	YIELD POOL III [EIN 82-444193	07/01/2022	06/30/2023	26,713.				26,713.
	YIELD POOL [EIN 46-0615882]	07/01/2022	06/30/2023	3,209.				3,209.
	YIELD POOL II [EIN 47-1471857]	07/01/2022	06/30/2023	102,398.				102,398.
	SUNBELT II [EIN 84-4208870]	07/01/2022	06/30/2023	87,102.				87,102.
	VENTURE VI [EIN 20-5196244]	07/01/2022	06/30/2023		8.			-8.
	EMPIRES LP [EIN 86-3402238]	07/01/2022	06/30/2023	27,621.				27,621.
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . .			531,005.	1,043.			529,962.

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

FEDERAL FOOTNOTES

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SCHEDULE A, PART III -- EXPLANATION FOR LINE 4 ACCESS COLLEGE FOUNDATION (ACF) PROVIDES ENCOURAGEMENT AND ASSISTANCE TO STUDENTS WHO WOULD NOT ORDINARILY EXPECT TO CONTINUE THEIR EDUCATION BEYOND HIGH SCHOOL. ACF ADVISORS IDENTIFY AND CONTACT THESE STUDENTS, ASSIST IN THE COMPLETION OF APPLICATIONS AND FINANCIAL FORMS, AND ASSURE THAT ALL THE DOCUMENTATION NECESSARY TO APPLY TO COLLEGES AND TECHNICAL SCHOOLS IS COMPLETED. THE ADVISORS ALSO ASSIST STUDENTS IN DEVELOPING A BUDGET TO HELP COVER EDUCATION COSTS. ACF ALSO OFFERS FINANCIAL ASSISTANCE TO STUDENTS WHO DEMONSTRATE A FINANCIAL NEED, INCLUDING THE PAYMENT OR WAIVER OF APPLICATION FEES. IN MANY CASES, ACF HELPS STUDENTS OBTAIN FEDERAL, STATE, AND INSTITUTIONAL GRANTS TO COVER ADDITIONAL EDUCATION EXPENSES. IF NECESSARY, ACF PROVIDES "LAST DOLLAR SCHOLARSHIPS" TO COVER HIGHER EDUCATION COSTS.

FEDERAL FOOTNOTES

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PRE 1/1/2018 NOLS -

06/30/2018 - \$2,650

NET OPERATING LOSS AVAILABLE FOR THE 2023 TAX YEAR: NONE.

POST 1/1/2018 NOLS -

06/30/2019 - \$166,749

06/30/2021 - \$126,547

NET OPERATING LOSS AVAILABLE FOR THE 2023 TAX YEAR: NONE.