



## Public Disclosure Copy

This public disclosure copy is being provided to the organization pursuant to Section 6104(e).

Tax-exempt organizations are required to make a copy of the annual information return, e.g., Forms 990, 990-EZ, 990-PF, as well as Forms 990-T and 4720, if applicable, available for public inspection and to provide copies of such forms to individuals or organizations that request copies. The public inspection requirement applies to all required schedules and attachments of the annual information return. Most commonly, the public inspection copy redacts contributor information such as name and address from public record. The public inspection rules apply to annual information returns filed for the last three years. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

### Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there. As an alternative to providing copies, an organization may provide access to these forms through the organization's website. The website must provide instructions for downloading the document(s). The information on the website must be in such a format that it may be accessed, downloaded, viewed, or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

### How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent. Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

For more information about the IRS' public disclosure requirements, please visit:

*<https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements>*

Please contact your FORVIS advisor if you have questions about these rules.

# Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue Service

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

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

**A** For the **2021** calendar year, or tax year beginning **10/01/2021** and ending **09/30/2022**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization: **KIWANIS INTERNATIONAL, INC.**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**3636 WOODVIEW TRACE**  
 City or town, state or province, country, and ZIP or foreign postal code  
**INDIANAPOLIS, IN 46268**

**D** Employer identification number: **36-1327510**

**E** Telephone number: **(317) 875-8755**

**F** Name and address of principal officer: **STAN D. SODERSTROM**  
**3636 WOODVIEW TRACE, INDIANAPOLIS, IN 46268**

**G** Gross receipts \$ **37,054,153.**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c)(4) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **WWW.KIWANIS.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1915** **M** State of legal domicile: **IN**

**H(c)** Group exemption number ▶ **0026**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>KIDS NEED KIWANIS; KIWANIS IS A GLOBAL ORGANIZATION DEDICATED TO IMPROVING THE WORLD ONE CHILD AND ONE COMMUNITY AT A TIME.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	18
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	18
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	121
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	169,269
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	183,019.
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	NONE	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	8,555,532.	8,714,616.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,983,620.	5,436,783.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,159,555.	1,800,366.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	674,050.	891,424.
		19,372,757.	16,843,189.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	471,458.	505,141.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,901,530.	9,317,986.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ NONE		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,084,281.	9,566,039.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	16,457,269.	19,389,166.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	2,915,488.	-2,545,977.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	39,067,168.	31,117,754.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20.	6,688,331.	7,811,493.
	32,378,837.	23,306,261.	

**Part II Signature Block**

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

**Sign Here**

Signature of officer: **ROBERT W. BRODERICK** Date: **08/15/2023**  
 Type or print name and title: **CFO**

**Paid Preparer Use Only**

Print/Type preparer's name: **NICOLE B FISHBACK** Preparer's signature: *Nicole B Fishback* Date: **08/15/2023** Check  if self-employed PTIN: **P01279475**  
 Firm's name ▶ **FORVIS, LLP** Firm's EIN ▶ **44-0160260**  
 Firm's address ▶ **201 N. ILLINOIS STREET INDIANAPOLIS, IN 46204** Phone no. **317-383-4000**

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ 4,292,293. including grants of \$ 97,604. ) (Revenue \$ 80,275. )

SEE SCHEDULE O

4b (Code: ) (Expenses \$ 1,505,898. including grants of \$ ) (Revenue \$ 672,053. )

KIWANIS MEETINGS AND INTERNATIONAL CONVENTION - THE ANNUAL KIWANIS INTERNATIONAL CONVENTION IS HELD IN VARIOUS COUNTRIES AND LOCATIONS FROM YEAR-TO-YEAR, IN WHICH IT BRINGS TOGETHER UP TO 5,000 KIWANIS MEMBERS AND GUESTS FROM AROUND THE WORLD. IT IS THE SINGLE LARGEST GLOBAL GATHERING OF KIWANIS MEMBERS, REPRESENTING MORE THAN 70 COUNTRIES. WORKSHOPS, EDUCATIONAL SESSIONS, DYNAMIC EDUCATIONAL SPEAKERS, MOTIVATIONAL EVENTS AND CONDUCTING THE BUSINESS OF THE ORGANIZATION ARE THE MAIN FOCUS OF THE EVENT.

4c (Code: ) (Expenses \$ 502,494. including grants of \$ 406,124. ) (Revenue \$ 111,017. )

SEE SCHEDULE O

4d Other program services (Describe on Schedule O.) SEE SCHEDULE O

(Expenses \$ 6,676,951. including grants of \$ 1,413. ) (Revenue \$ 5,845,138. )

4e Total program service expenses 12,977,636.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-21 with various questions about organizational activities and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No
<b>2a</b>	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. <span style="float:right">2a 121</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> . . . . .	X	
<b>4a</b>	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)? . .	X	
<b>b</b>	If "Yes," enter the name of the foreign country ► <u>SEE SCHEDULE O</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .		
<b>6a</b>	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? . . . . .		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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? . . . . .		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span> . . . . .		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . .		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . . <span style="float:right">10a</span>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . . <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders . . . . . <span style="float:right">11a</span>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <span style="float:right">11b</span>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . . <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <span style="float:right">13a</span> <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</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 . . . . . <span style="float:right">13b</span>		
<b>c</b>	Enter the amount of reserves on hand . . . . . <span style="float:right">13c</span>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> . . . . .		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . <span style="float:right">15</span> If "Yes," see the instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. <span style="float:right">16</span>		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? . . . . . <span style="float:right">17</span> If "Yes," complete Form 6069.		

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (18), 1b (18), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b (X), 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed IN,
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

ROBERT BRODERICK 3636 WOODVIEW TRACE INDIANAPOLIS, IN 46268
317-875-8755

**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  X

**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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STAN SODERSTROM EXECUTIVE DIRECTOR	33.00 7.00			X				226,889.	48,128.	31,526.
(2) JEFFREY E. OATESS CHIEF OPERATING OFFICER	40.00 NONE			X				217,469.	NONE	27,723.
(3) ROBERT W. BRODERICK CHIEF FINANCIAL OFFICER	40.00 NONE			X				210,963.	NONE	28,464.
(4) DAVID KRESS GENERAL LEGAL COUNSEL	40.00 NONE					X		175,855.	NONE	27,059.
(5) PAMELA NORMAN CHIEF PHILANTHROPY OFFICER	20.00 20.00			X				80,987.	80,987.	26,504.
(6) BENJAMIN F. HENDRICKS III CHIEF COMMUNICATIONS OFFICER	40.00 NONE			X				149,320.	NONE	25,998.
(7) WILLIAM W. PARKER CONTROLLER	40.00 NONE					X		138,794.	NONE	24,827.
(8) MICHAEL W. DOWNS DIRECTOR MEETINGS & CONVENTION	40.00 NONE					X		115,063.	NONE	24,928.
(9) MICHELLE STUDY-CAMPBELL KYP EXECUTIVE DIRECTOR	16.00 24.00					X		46,084.	69,125.	24,633.
(10) ANGELA EVANS SR DR. OF STRATEGIC INITIATIVE	40.00 NONE					X		113,378.	NONE	25,809.
(11) ARTHUR RILEY IMMEDIATE PAST PRESIDENT	7.00 1.00	X		X				9,200.	NONE	NONE
(12) PETER MANCUSO PRESIDENT	7.00 1.00	X		X				8,821.	NONE	NONE
(13) GARY COOPER TRUSTEE	7.00 1.00	X						1,292.	NONE	NONE
(14) KATRINA BARANKO VICE PRESIDENT	7.00 1.00	X		X				907.	NONE	NONE

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
( 15 ) BERT WEST III PRESIDENT-ELECT	7.00 1.00	X		X				850.	NONE	NONE
( 16 ) GUNNSTEINN BJORNSSON TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 17 ) KIP CRAIN TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 18 ) CHUCK FLETCHER TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 19 ) MICHEL FONGUE TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 20 ) BUHEITA FUJIWARA TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 21 ) GARY GRAHAM TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 22 ) DAVID HURRELBRINK TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 23 ) LINDA LAWTHER TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 24 ) DAN LEIKVOLD TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
( 25 ) VERNA HOPE MARKES TRUSTEE	7.00 1.00	X						NONE	NONE	NONE
<b>1b Sub-total</b> . . . . .								1,495,872.	198,240.	267,471.
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .								NONE	NONE	NONE
<b>d Total (add lines 1b and 1c)</b> . . . . .								1,495,872.	198,240.	267,471.

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 ▶ 15

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

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



**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514				
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>								
	<b>b</b>	Membership dues . . . . .	<b>1b</b>	8,714,616.							
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>								
	<b>d</b>	Related organizations . . . . .	<b>1d</b>								
	<b>e</b>	Government grants (contributions) . .	<b>1e</b>								
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>								
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$							
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶			8,714,616.						
	<b>Program Service Revenue</b>	<b>2a</b>	LIABILITY INSURANCE FEES	Business Code	524298	1,948,229.	1,948,229.				
<b>b</b>		MANAGEMENT FEES		541610	1,837,776.	1,837,776.					
<b>c</b>		MAGAZINE SUBSCRIPTION		511120	869,033.	869,033.					
<b>d</b>		CONVENTION FEES		561000	656,931.	656,931.					
<b>e</b>		AMPLIFY		561000	80,275.	80,275.					
<b>f</b>		All other program service revenue . . . . .			44,539.	44,539.					
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . . ▶			5,436,783.						
<b>Other Revenue</b>		<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶			696,422.		3,180.			
	<b>4</b>	Income from investment of tax-exempt bond proceeds . ▶			NONE						
	<b>5</b>	Royalties . . . . . ▶			NONE						
	<b>6a</b>	Gross rents . . . . .	<b>6a</b>	(i) Real							
				(ii) Personal							
					12,000.						
	<b>b</b>	Less: rental expenses	<b>6b</b>								
	<b>c</b>	Rental income or (loss)	<b>6c</b>	12,000.	NONE						
	<b>d</b>	Net rental income or (loss) . . . . . ▶			12,000.		12,000.				
	<b>7a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities							
				(ii) Other							
					20,742,793.						
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>	19,638,849.							
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>	1,103,944.							
<b>d</b>	Net gain or (loss) . . . . . ▶			1,103,944.		1,103,944.					
<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>		NONE							
			<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>		NONE				
			<b>c</b>	Net income or (loss) from fundraising events . . . . . ▶			NONE				
			<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>		NONE				
						<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>		NONE	
						<b>c</b>	Net income or (loss) from gaming activities . . . . . ▶			NONE	
			<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>		1,238,005.				
						<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>	572,115.		
						<b>c</b>	Net income or (loss) from sales of inventory . . . . . ▶		665,890.	665,890.	
<b>Miscellaneous Revenue</b>	<b>11a</b>	ADVERTISING	Business Code	541800	5,054.	5,054.					
	<b>b</b>	SPONSORSHIP INCOME		541800	208,480.	33,695.	174,785.				
	<b>c</b>										
	<b>d</b>	All other revenue . . . . .									
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶			213,534.						
<b>12</b>	<b>Total revenue.</b> See instructions . . . . . ▶			16,843,189.	6,136,368.	183,019.	1,809,186.				

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(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 . . . . .	448,725.	448,725.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	NONE			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	56,416.	56,416.		
4 Benefits paid to or for members . . . . .	NONE			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	1,039,404.		1,039,404.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	NONE			
7 Other salaries and wages . . . . .	5,708,508.	3,458,832.	2,249,676.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	253,857.	132,172.	121,685.	
9 Other employee benefits . . . . .	1,831,684.	908,933.	922,751.	
10 Payroll taxes . . . . .	484,533.	257,264.	227,269.	
11 Fees for services (nonemployees):				
a Management . . . . .	NONE			
b Legal . . . . .	61,912.	21,393.	40,519.	
c Accounting . . . . .	137,208.	25,303.	111,905.	
d Lobbying . . . . .	NONE			
e Professional fundraising services. See Part IV, line 17 . . . . .	NONE			
f Investment management fees . . . . .	117,106.		117,106.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	924,690.	809,679.	115,011.	
12 Advertising and promotion . . . . .	487,584.	480,207.	7,377.	
13 Office expenses . . . . .	301,607.	176,455.	125,152.	
14 Information technology . . . . .	1,400,267.	1,263,074.	137,193.	
15 Royalties . . . . .	NONE			
16 Occupancy . . . . .	205,136.		205,136.	
17 Travel . . . . .	792,423.	411,138.	381,285.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	NONE			
19 Conferences, conventions, and meetings . . . . .	1,147,967.	1,034,661.	113,306.	
20 Interest . . . . .	15,167.		15,167.	
21 Payments to affiliates . . . . .	NONE			
22 Depreciation, depletion, and amortization . . . . .	378,585.		378,585.	
23 Insurance . . . . .	2,291,487.	2,222,255.	69,232.	
24 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.)				
a MEMBERSHIP MATERIALS & LIT	203,180.	197,514.	5,666.	
b GROWTH AWARDS & RECOGNITION	29,039.	976.	28,063.	
c BAD DEBT EXPENSE	182,427.	182,385.	42.	
d OTHER EXPENSES	890,254.	890,254.		
e All other expenses _____				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	19,389,166.	12,977,636.	6,411,530.	NONE
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

Part X Balance Sheet

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

Table with columns for (A) Beginning of year, (B) End of year, and rows for Assets (1-16), Liabilities (17-26), and Net Assets or Fund Balances (27-33). Includes sub-rows 10a, 10b, 10c and 29-31.

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	16,843,189.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	19,389,166.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-2,545,977.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	32,378,837.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-6,526,599.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	23,306,261.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? . . . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

**SCHEDULE C  
(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

**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](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

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

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

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

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

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

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

Name of organization <b>KIWANIS INTERNATIONAL, INC.</b>	Employer identification number <b>36-1327510</b>
--	---

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions . . . . . ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities. See instructions . . . . .

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2021

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

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

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

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

**4-Year Averaging Period Under Section 501(h)**

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

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	<b>(a)</b> 2018	<b>(b)</b> 2019	<b>(c)</b> 2020	<b>(d)</b> 2021	<b>(e)</b> Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; b If "Yes," enter the amount of any tax incurred under section 4912; c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

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

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

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

Table with 2 main columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 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); 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 excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

Part IV Supplemental Information

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

Blank lines for providing supplemental information as required by Part IV.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization

Employer identification number

KIWANIS INTERNATIONAL, INC.

36-1327510

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, Description, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate values, and Yes/No questions.

Part II Conservation Easements.

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

Table with 3 columns: Line number, Description, and Held at the End of the Tax Year. Includes rows for purpose(s) of easements, total number, acreage, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Line number, Description, and Amount. Includes rows for art/historical treasures held for public service and financial gain.

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

Schedule D (Form 990) 2021

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		711,623.		711,623.
b Buildings		4,383,607.	3,559,711.	823,896.
c Leasehold improvements		1,957,514.	998,678.	958,836.
d Equipment		6,004,435.	4,087,909.	1,916,526.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,410,881.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FUNDS HELD FOR KIWANIS YOUTH	1,963,613.
(3) PROGRAMS, INC.	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶	

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 .



**Part XIII** Supplemental Information (continued)

SCHEDULE D, PART X, LINE 2

ASC 740 DISCLOSURE:

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE D, PART XI & XII, LINE 2D

RECONCILIATION OF REVENUES AND EXPENSES PER AFS:

COST OF GOODS SOLD: \$572,115

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization

Employer identification number

KIWANIS INTERNATIONAL, INC.

36-1327510

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
<b>(1)</b> EUROPE	1	5	PROGRAM SERVICES	MAINTAINING OFFICES	937,535.
<b>(2)</b> SUB-SAHARAN AFRICA			PROGRAM SERVICES	GROWTH-ADMIN	77,955.
<b>(3)</b> SOUTH AMERICA			PROGRAM SERVICES	GROWTH-ADMIN	59,983.
<b>(4)</b> EAST ASIA AND THE PACIFIC			PROGRAM SERVICES	GROWTH-ADMIN	73,918.
<b>(5)</b> CENTRAL AMERICA/CARIBBEAN			INVESTMENTS		990,727.
<b>(6)</b>					
<b>(7)</b>					
<b>(8)</b>					
<b>(9)</b>					
<b>(10)</b>					
<b>(11)</b>					
<b>(12)</b>					
<b>(13)</b>					
<b>(14)</b>					
<b>(15)</b>					
<b>(16)</b>					
<b>(17)</b>					
<b>3a</b> Subtotal . . . . .	1	5.			2,140,118.
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)	1.	5.			2,140,118.

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

Schedule F (Form 990) 2021

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			SOUTH ASIA	GROWTH	25,968.	WIRE TRANS.			
(2)			EAST ASIA/PACIFIC	GROWTH	7,377.	WIRE TRANS.			
(3)			EAST ASIA/PACIFIC	GROWTH	7,772.	WIRE TRANS.			
(4)			EAST ASIA/PACIFIC	GROWTH	5,481.	WIRE TRANS.			
(5)			EAST ASIA/PACIFIC	GROWTH	9,818.	WIRE TRANS.			
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶ \_\_\_\_\_

3 Enter total number of other organizations or entities . . . . . ▶ \_\_\_\_\_

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* . . . . .  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* . . . . .  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* . . . . .  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE F, PART I, LINE 2

PROCEDURE FOR MONITORING THE USE OF GRANT FUNDS OUTSIDE OF THE U.S. :

KIWANIS INTERNATIONAL MAY ON OCCASION PROVIDE GRANTS TO KIWANIS CLUBS AND DISTRICTS FOR SPECIAL CHARITABLE PROJECTS. THE KIWANIS INTERNATIONAL FOUNDATION, A RELATED ORGANIZATION TO KIWANIS, USUALLY PROVIDES THE GRANT MONEY TO CLUBS AND DISTRICTS.

KIWANIS DOES PROVIDE FUNDING TO THE KIWANIS CLUBS AND DISTRICTS IN ASIA, EUROPE AND SOUTH AMERICA. SUCH SUPPORT IS NOT FOR CHARITABLE ACTIVITIES BUT IS FOR GROWTH AND EDUCATION SUPPORT FOR THE ORGANIZATION. IN ADDITION, A SMALL PORTION OF THE FUNDS EARNED BY KIWANIS INTERNATIONAL VIA CORPORATE RELATIONS CONTRACTS IS GRANTED TO KIWANIS CHILDREN'S FUND.

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization

KIWANIS INTERNATIONAL, INC.

Employer identification number

36-1327510

**Part I General Information on Grants and Assistance**

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) CIRCLE K INTERNATIONAL 3636 WOODVIEW TRACE INDIANAPOLIS, IN 46268	01-0772160	501(C)(4)	406,124.				GENERAL SUPPORT
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ \_\_\_\_\_
- Enter total number of other organizations listed in the line 1 table ▶ 1

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

Schedule I (Form 990) 2021

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2

PROCEDURE FOR MONITORING THE USE OF GRANT FUNDS IN THE U.S.:

KIWANIS INTERNATIONAL, KIWANIS YOUTH PROGRAMS, INC., AND CIRCLE K INTERNATIONAL ARE RELATED ORGANIZATIONS. THE ACTIVITIES, FINANCIAL RECORDS, AND MINUTES OF EACH ORGANIZATION'S BOARD MEETINGS ARE COMMUNICATED AND MADE AVAILABLE TO THE MANAGEMENT AND BOARD OF BOTH ORGANIZATIONS. AS A RESULT, KIWANIS INTERNATIONAL IS AWARE OF THE USE OF THE FUNDS THAT ARE GRANTED TO KIWANIS YOUTH PROGRAMS, INC., CIRCLE K INTERNATIONAL, AND KIWANIS CHILDREN'S FUND. KIWANIS INTERNATIONAL MAY ON

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

OCCASION PROVIDE GRANTS TO KIWANIS CLUBS AND DISTRICT FOR SPECIAL CHARITABLE PROJECTS. THIS PAST YEAR, NO CHARITABLE GRANTS WERE GIVEN TO KIWANIS CLUBS OR DISTRICTS. THE KIWANIS CHILDREN'S FUND, A RELATED ORGANIZATION TO KIWANIS, USUALLY PROVIDES THE GRANT MONEY TO CLUBS AND DISTRICTS. KIWANIS DOES PROVIDE FUNDING TO THE KIWANIS CLUBS AND DISTRICTS IN ASIA, EUROPE AND SOUTH AMERICA. SUCH SUPPORT IS NOT FOR CHARITABLE ACTIVITIES BUT IS FOR GROWTH AND EDUCATION SUPPORT FOR THE ORGANIZATION.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KIWANIS INTERNATIONAL, INC.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Employer identification number

36-1327510

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .
- c** Participate in or receive payment from an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

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

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

Schedule J (Form 990) 2021

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 STAN SODERSTROM EXECUTIVE DIRECTOR	(i)	226,889.	NONE	NONE	9,076.	16,933.	252,898.	NONE
	(ii)	48,128.	NONE	NONE	1,925.	3,592.	53,645.	NONE
2 ROBERT W. BRODERICK CHIEF FINANCIAL OFFICER	(i)	208,963.	NONE	2,000.	8,439.	20,025.	239,427.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
3 JEFFREY E. OATESS CHIEF OPERATING OFFICER	(i)	217,469.	NONE	NONE	8,699.	19,024.	245,192.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
4 BENJAMIN F. HENDRICKS CHIEF COMMUNICATIONS OFFICER	(i)	147,320.	NONE	2,000.	5,973.	20,025.	175,318.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
5 DAVID KRESS GENERAL LEGAL COUNSEL	(i)	173,855.	NONE	2,000.	7,034.	20,025.	202,914.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
6 WILLIAM W. PARKER CONTROLLER	(i)	138,794.	NONE	NONE	5,552.	19,275.	163,621.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
7 PAMELA NORMAN CHIEF PHILANTHROPY OFFICER	(i)	79,987.	NONE	1,000.	3,239.	10,013.	94,239.	
	(ii)	79,987.	NONE	1,000.	3,239.	10,013.	94,239.	
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

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

SCHEDULE J, PART I, LINE 1A

OTHER BENEFITS:

(1) THE KIWANIS BOARD OF TRUSTEES MEMBERS (INCLUDING THE EXECUTIVE DIRECTOR) ARE REIMBURSED FOR TRAVEL EXPENSES ON TRIPS PERFORMED TO COMPLETE THE DUTIES OF THE OFFICE. THESE AMOUNTS ARE NOT CONSIDERED TAXABLE INCOME AND ARE NOT REPORTED TO THE IRS.

(2) AIR TRAVEL FOR SPOUSES IS PAID FOR BY KIWANIS FOR SPOUSES TO ATTEND THE INTERNATIONAL CONVENTION AND VARIOUS ASSIGNED DISTRICT EVENTS. SUCH PAYMENTS ARE CONSIDERED TAXABLE INCOME TO THE TRUSTEE AND IS REPORTED ON FORM 1099-MISC TO THE IRS.

(3) BOARD OFFICERS AND TRUSTEES RECEIVE A DISCRETIONARY SPENDING ACCOUNT OF BETWEEN \$350 AND \$15,000 DURING THE YEAR DEPENDING UPON THEIR OFFICE. ALL PAYMENTS NOT SUBSTANTIATED OR DIRECTLY RELATED TO THE PERFORMANCE OF THEIR DUTIES ARE TAXABLE AND REPORTED ON FORM 1099-MISC TO THE IRS.

(4) TRUSTEES/OFFICERS RECEIVE (IF REQUESTED) A STIPEND TO COMPENSATE THEM FOR THEIR INCOME TAXES THAT COULD BE INCURRED ON THE AMOUNTS RECEIVED IN ITEMS (2) AND (3) ABOVE. SUCH AMOUNTS ARE CONSIDERED TAXABLE INCOME AND

**Part III Supplemental Information**

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

ARE REPORTED ON FORM 1099-MISC TO THE IRS.

(5) THE PRESIDENT OF KIWANIS INTERNATIONAL AND COMPANION MAY FLY BUSINESS CLASS ON OCCASION ON FLIGHTS LONGER THAN 7 HOURS. SUCH TRAVEL IS NOT CONSIDERED TAXABLE INCOME, HOWEVER, IF THE BUSINESS CLASS AIRFARE IS PAID FOR A SPOUSE, IT IS REPORTED AS TAXABLE INCOME.

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KIWANIS INTERNATIONAL, INC.

**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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Employer identification number

36-1327510

**FORM 990, PART III, LINE 4D**

MEMBERS IN THE US AND CANADA PAY AN \$8 SUBSCRIPTION FEE TO THE KIWANIS PUBLICATIONS FUND. THIS FUND IS USED TO CREATE AND DISTRIBUTE CONTENT INTENDED TO EDUCATE MEMBERS ON THE VALUE OF COMMUNITY SERVICE, PROVIDE BEST PRACTICES AND SHARE STORIES OF KIWANIS' GLOBAL IMPACT. THE OFFICIAL PUBLICATIONS CONSIST OF ALL KIWANIS OWNED PRINT AND ELECTRONIC DISTRIBUTION METHODS (WEBSITE, SOCIAL MEDIA, EMAIL LISTS, ETC). AND CONTAIN CONTENT FOCUSED ON COMMUNITY SERVICE, INTERNATIONAL GOODWILL, FUNDRAISING, LEADERSHIP DEVELOPMENT, YOUTH PROTECTION, YOUTH LEADERSHIP, AND A VARIETY OF OTHER TOPICS THAT ENCOURAGE MEMBERS AND POTENTIAL MEMBERS ON THE BENEFITS OF PERFORMING COMMUNITY SERVICE FOR THEIR LOCAL COMMUNITIES AND THE WORLD.

LIABILITY AND DIRECTORS AND OFFICERS INSURANCE - A SERVICE THAT KIWANIS PROVIDES TO MEMBERS AND CLUBS IS THE GENERAL LIABILITY INSURANCE PROGRAM AND THE DIRECTORS AND OFFICERS INSURANCE PROGRAM. THIS INSURANCE PROTECTS MEMBERS AND CLUBS FROM LIABILITY THAT MAY ARISE FROM THE MANY ACTIVITIES AND PROJECTS THAT KIWANIS CLUBS PERFORMS DURING A YEAR, INCLUDING ACTS INVOLVING THE CLUB BOARD OF DIRECTORS. THE PRIMARY PURPOSE OF A KIWANIS CLUB IS FOR ITS MEMBERS TO PERFORM COMMUNITY SERVICE AND TO OPERATE AS A LOCAL SERVICE CLUB FOR THEIR COMMUNITY. HAVING THIS INSURANCE PROTECTION ALLOWS CLUBS TO ENGAGE IN PROJECTS THAT HELP THEIR COMMUNITIES.

KIWANIS MERCHANDISE (RETAIL OPERATIONS) - KIWANIS INTERNATIONAL PROVIDES MEMBERS AND CLUBS WITH MATERIALS AND MERCHANDISE THAT ARE FREE OR

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KIWANIS INTERNATIONAL, INC.

**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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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Inspection**

Employer identification number

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AVAILABLE FOR PURCHASE. THIS MATERIAL/MERCHANDISE IS DESIGNED TO ASSIST MEMBERS TO CARRY ON THE ACTIVITIES OF THE CLUB AND TO PROMOTE THE ORGANIZATION DURING SUCH CLUB ACTIVITIES AND PROJECTS. IT IS VERY IMPORTANT FOR A CLUB TO HAVE THE NEEDED MATERIALS AND MERCHANDISE TO OPERATE EFFECTIVELY FOR THE GOOD OF THE COMMUNITY AND TO PROMOTE THE GOOD WORKS OF THE LOCAL CLUB.

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

CLASSES OF MEMBERSHIP:

THERE IS ONE CLASS OF MEMBERSHIP: REGULAR ACTIVE MEMBERS. REGULAR ACTIVE MEMBERS THAT ARE FROM KIWANIS CLUBS IN GOOD STANDING ARE ALLOWED TO REGISTER AS QUALIFIED DELEGATES TO THE KIWANIS INTERNATIONAL CONVENTION AND PARTICIPATE IN THE ELECTION OF THE BOARD OF TRUSTEES. EACH KIWANIS CLUB IN GOOD STANDING IS ALLOWED TO HAVE TWO DELEGATES AT THE CONVENTION. THERE ARE OTHER MEMBERS (BECAUSE OF THEIR CURRENT OR PAST ELECTED STATUS AT THE DISTRICT LEVEL) THAT ARE ALLOWED TO BE DELEGATES AT LARGE AND ALSO VOTE FOR THE BOARD OF TRUSTEES AND ANY BYLAWS AMENDMENTS. IF AN ANNUAL CONVENTION IS NOT HELD PER THE DIRECTION OF THE BOARD OF TRUSTEES, THE BYLAWS ALLOW FOR AN INTERNATIONAL COUNCIL EVENT TO OCCUR THAT PROVIDES THE GUIDELINES FOR ELECTION OF OFFICERS AND TRUSTEES AND ADOPTION OF BYLAWS AMENDMENTS.

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

VOTING RIGHTS AND DECISION APPROVAL BY MEMBERS:

REGULAR ACTIVE MEMBERS THAT ARE FROM KIWANIS CLUBS IN GOOD STANDING ARE ALLOWED TO REGISTER AS QUALIFIED DELEGATES TO THE KIWANIS INTERNATIONAL CONVENTION AND PARTICIPATE IN THE VOTE TO CHANGE TO ORGANIZATION'S

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KIWANIS INTERNATIONAL, INC.

**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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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GOVERNING DOCUMENTS (BYLAWS). EACH KIWANIS CLUB IN GOOD STANDING IS ALLOWED TO HAVE TWO DELEGATES AT THE CONVENTION. THERE ARE OTHER MEMBERS (BECAUSE OF THEIR CURRENT OR PAST ELECTED STATUS AT THE DISTRICT LEVEL) THAT ARE ALLOWED TO BE DELEGATES AT LARGE AND ALSO PARTICIPATE IN ANY VOTE TO CHANGE THE GOVERNING DOCUMENTS. IF AN ANNUAL CONVENTION IS NOT HELD PER THE DIRECTION OF THE BOARD OF TRUSTEES, THE BYLAWS ALLOW FOR AN INTERNATIONAL COUNCIL EVENT TO OCCUR THAT PROVIDES THE GUIDELINES FOR ELECTION OF OFFICERS AND TRUSTEES AND ADOPTION OF BYLAWS AMENDMENTS.

**FORM 990, PART VI, SECTION A, LINE 7B**

KIWANIS BYLAWS CAN BE AMENDED BY A 2/3 OR MAJORITY VOTE OF THE HOUSE OF DELEGATES (CERTIFIED MEMBERS ELIGIBLE TO VOTE) AT THE ANNUAL KIWANIS INTERNATIONAL CONVENTION.

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

PROCESS TO REVIEW FORM 990:

THE ORGANIZATION ENGAGES AN OUTSIDE ACCOUNTING FIRM TO PREPARE ITS FORM 990. ONCE THE FORM 990 IS PREPARED BY THE ACCOUNTING FIRM AND REVIEWED BY MANAGEMENT (EXECUTIVE DIRECTOR, COO, CFO AND CONTROLLER), THE FINAL FORM IS PROVIDED TO THE ENTIRE BOARD OF DIRECTORS VIA EMAIL AT THE TIME THE TAX RETURN IS FILED.

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

MONITORING AND ENFORCEMENT OF COMPLIANCE WITH C.O.I. POLICY:

THE BOARD OF TRUSTEE ACTIVITIES AND BOARD MEETINGS DURING THE YEAR ARE REVIEWED AND MONITORED BY THE CHIEF OPERATING OFFICER AND THE EXECUTIVE DIRECTOR OF KIWANIS INTERNATIONAL. ALL BOARD OF TRUSTEE MEMBERS ARE REQUIRED TO SIGN A FORM ANNUALLY INDICATING THAT THEY ARE IN COMPLIANCE

**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KIWANIS INTERNATIONAL, INC.

**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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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WITH THE CONFLICT OF INTEREST POLICY. DOCUMENTS ARE MAINTAINED IN THE HUMAN RESOURCE OFFICE. ALL BOARD MEMBERS ARE REQUIRED TO READ THE POLICY AND DISCLOSE CONFLICTS OF INTEREST. IF A CONFLICT DOES ARISE, A BOARD MEMBER WILL ABSTAIN FROM DISCUSSION AND VOTING ON SUCH AGENDA ITEMS THAT THEY HAVE CONFLICTS WITH. DISCIPLINARY ACTIONS MAY OCCUR AS NEEDED.

**FORM 990, PART VI, SECTION B, LINE 15A & 15B**

PROCESS TO REVIEW PRESIDENT, OFFICER, AND KEY EMPLOYEE COMPENSATION:  
A SALARY BAND FOR THE POSITION IS CREATED THAT REFLECTS COMPENSATION BASED UPON LEVEL OF DUTIES, RESPONSIBILITIES, EXPERIENTIAL REQUIREMENTS, AND SPECIFIC TRAINING OR SKILLS ALONG WITH A COMPARISON TO EQUIVALENT POSITIONS TAKING INTO ACCOUNT THE DEMOGRAPHICS OF THE LOCATION OF THE POSITION. THE BOARD OF TRUSTEES DETERMINES THE COMPENSATION BASED ON HOW THE INDIVIDUAL MEETS THE CRITERIA OF THE POSITION AND ON THE LEVEL OF PERFORMANCE OF THE DUTIES AND RESULTS ACHIEVED. ALL POSITIONS HAVE A CORRESPONDING SALARY BAND DETERMINED SIMILARLY TO THE EXECUTIVE DIRECTOR BAND. THE EXECUTIVE DIRECTOR'S SALARY IS ALSO DISCUSSED IN AN EXECUTIVE SESSION OF THE BOARD MEETING. THE EXECUTIVE DIRECTOR DETERMINES THE SALARY OF ALL OTHER OFFICERS OR KEY EMPLOYEES BASED ON SIMILAR CRITERIA. THE MOST RECENT COMPENSATION REVIEW WAS COMPLETED IN FEBRUARY 2021 BY INDEPENDENT FIRMS AND COORDINATED BY THE DIRECTOR OF OPERATIONS (HUMAN RESOURCES). THE RESULTS FOR THE FEBRUARY 2021 COMPENSATION REVIEW WAS DELIVERED TO KI IN JULY 2021.

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

GOVERNING DOCUMENTS, C.O.I. POLICY, AND FINANCIAL STATEMENTS:  
GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE ON THE

**SCHEDULE O  
(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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Department of the Treasury  
Internal Revenue Service

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

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KIWANIS INTERNATIONAL, INC.

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WEBSITE. THE CONFLICT OF INTEREST POLICY IS AVAILABLE UPON REQUEST.

Name of the organization

Employer identification number

KIWANIS INTERNATIONAL, INC.

36-1327510

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

=====

KIWANIS IS A GLOBAL ORGANIZATION OF VOLUNTEERS DEDICATED TO IMPROVING THE WORLD ONE CHILD AND ONE COMMUNITY AT A TIME. THE ORGANIZATION COORDINATES EVENTS AND PROVIDES SERVICES TO CLUBS AROUND THE WORLD, WHICH IN TURN SPONSOR AND ADDRESS CHILD-FOCUSED CAUSES. KIWANIS INTERNATIONAL ALSO PROVIDES EDUCATION SERVICES TO OUR MEMBERS BY PROVIDING SEVERAL MAGAZINES REGARDING CURRENT EVENTS AND EDUCATIONAL ACTIVITIES AND MATERIALS TO ENCOURAGE SERVICE TO THE LOCAL COMMUNITIES AND TO THE WORLD. THE ORGANIZATION SERVES MORE THAN 335,000 ADULT AND YOUTH MEMBERS IN ITS FAMILY OF ORGANIZATIONS AROUND THE WORLD. KIWANIS HAS A BRAND CAMPAIGN ENTITLED KIDS NEED KIWANIS.

Name of the organization

Employer identification number

KIWANIS INTERNATIONAL, INC.

36-1327510

FORM 990, PART III - PROGRAM SERVICE
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LINE 4A, PROGRAM SERVICE
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LEADERSHIP EDUCATION/DEVELOPMENT AND COMMUNICATION - KIDS NEED KIWANIS; FOR MORE THAN 100 YEARS KIWANIS HAS BEEN BUILDING AND DEVELOPING LEADERS AT ALL LEVELS AND ALL AROUND THE WORLD. KIWANIS OFFERS A UNIQUE BRAND OF LEADERSHIP THROUGH SERVICE TO OTHERS. A MAJOR FOCUS FOR KIWANIS IS THE DEVELOPMENT OF LEADERSHIP EDUCATIONAL MATERIALS FOR THEIR CLUB, DIVISION, DISTRICT, AND INTERNATIONAL OFFICERS. IT IS IMPORTANT TO EDUCATE CLUB OFFICERS ON HOW TO LEAD AND OPERATE A CLUB, TO EDUCATE LIEUTENANT GOVERNORS ON HOW TO LEAD A DIVISION, TO EDUCATE DISTRICT OFFICERS ON HOW TO LEAD AND OPERATE A DISTRICT, AND TO EDUCATE THE BOARD OF TRUSTEES ON HOW TO LEAD THE INTERNATIONAL ORGANIZATION. WITH EFFECTIVE LEADERSHIP AT ALL LEVELS, THE MISSION AND FUNCTION OF KIWANIS CLUBS AND KIWANIS INTERNATIONAL, SERVING THE CHILDREN OF THE WORLD AND IN OUR COMMUNITIES, CAN BE CARRIED OUT EFFECTIVELY.

LINE 4C, PROGRAM SERVICE
-----

SERVICE LEADERSHIP PROGRAMS - FOR MORE THAN 90 YEARS KIWANIS HAS BEEN BUILDING AND DEVELOPING LEADERS AT ALL LEVELS, OFFERING A UNIQUE BRAND OF LEADERSHIP THROUGH SERVICE TO OTHERS. KIWANIS SPONSORS VARIOUS PROGRAMS FOR YOUTH, YOUNG ADULTS, AND ADULTS WITH LIVING DISABILITIES, THAT CAN CHANGE LIVES. THROUGH KIWANIS SERVICE LEADERSHIP PROGRAMS, YOUTH AND ADULT MEMBERS CAN EARN SCHOLARSHIPS, LEARN WITH FRIENDS AND HELP THEIR COMMUNITIES AND THE WORLD. PROGRAMS SUCH AS K-KIDS, TERRIFIC KIDS, BRINGING UP GRADES, BUILDERS CLUB, KIWANIS YOUTH PROGRAMS, INC., KEY CLUB, KEY LEADER, CIRCLE K, AND AKTION CLUB ARE PROGRAMS SPONSORED BY KIWANIS AND IT IS THROUGH THESE PROGRAMS THAT THE YOUTH PARTICIPANTS ARE EMPOWERED TO MAKE SUCH AN IMPACT. BY INVESTING TIME IN THESE PROGRAMS, KIWANIS MEMBERS AND OTHERS SOW THE SEEDS OF SERVICE. A LARGE PART OF WHAT KIWANIS DOES IS TO SPONSOR THESE YOUTH AND YOUNG ADULT ORGANIZATIONS TO PERFORM COMMUNITY SERVICE ACTIVITIES JUST LIKE KIWANIS CLUBS DO. KIWANIS IS STILL VERY INSTRUMENTAL IN SPONSORING ALL OF OUR YOUTH PROGRAMS; HOWEVER, THE DAY-TO-DAY OPERATIONS OF THE PROGRAMS FOR BUILDERS CLUBS, K-KIDS, AND KEY LEADER ARE NOW MANAGED UNDER KIWANIS YOUTH PROGRAMS, INC.

Name of the organization

Employer identification number

**KIWANIS INTERNATIONAL, INC.**

**36-1327510**

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

DESCRIPTION	GRANTS	EXPENSES	REVENUE
OTHER PROGRAM SERVICES - SEE SCHEDULE O	1,413.	6,676,951.	5,845,138.
TOTALS	1,413.	6,676,951.	5,845,138.

Name of the organization

Employer identification number

**KIWANIS INTERNATIONAL, INC.**

**36-1327510**

FORM 990, PART V, LINE 4B - FOREIGN COUNTRIES

=====

BELGIUM  
CANADA  
INDIA  
PHILIPPINES

Name of the organization

Employer identification number

**KIWANIS INTERNATIONAL, INC.****36-1327510**

## FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
FONTEVA LLC PO BOX 936929 ATLANTA, GA 31193	CONSULTING	1,357,752.
THE ORDER FULFILLMENT GROUP, INC. 7313 MAYFLOWER PARK DR ZIONSVILLE, IN 46077	FULFILLMENT SERVICES	398,428.
CENTERPLATE 100 S CAPITOL AVE, STE 300 INDIANAPOLIS, IN 46225	CATERING	284,237.
YOURMEMBERSHIP.COM INC. P.O. BOX 727451 DALLAS, TX 75373	CONSULTING	148,580.
TOUCHSTONE MERCHANDISE GROUP 7200 INDUSTRIAL ROW MASON, OH 45040	CONSULTING	226,239.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

KIWANIS INTERNATIONAL, INC.

**Related Organizations and Unrelated Partnerships**

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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**2021**

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Employer identification number

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) KIWANIS YOUTH PROGRAMS 36-6072042 3636 WOODVIEW TRACE INDIANAPOLIS, IN 46268	YOUTH EDU	IN	501(C)(3)	7	KIWANIS INTL	X	
(2) CIRCLE K INTERNATIONAL 01-0772160 3636 WOODVIEW TRACE INDIANAPOLIS, IN 46268	YOUTH EDU	IN	501(C)(4)	N/A	KIWANIS INTL	X	
(3) KIWANIS CHILDREN'S FUND 36-6072039 3636 WOODVIEW TRACE INDIANAPOLIS, IN 46268	FUNDRAISING	IN	501(C)(3)	7	KIWANIS INTL	X	
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2021

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity.		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)		X
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
<b>o</b> Sharing of paid employees with related organization(s)	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses.		X
<b>q</b> Reimbursement paid by related organization(s) for expenses	X	
<b>r</b> Other transfer of cash or property to related organization(s)	X	
<b>s</b> Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CIRCLE K INTERNATIONAL	B	406,124.	CASH
(2) CIRCLE K INTERNATIONAL	N,O	204,996.	CASH
(3) KIWANIS YOUTH PROGRAMS	N,O	586,992.	CASH
(4) KIWANIS CHILDREN'S FUND	N,O	984,996.	CASH
(5) CIRCLE K INTERNATIONAL	Q	799,826.	CASH
(6) KIWANIS YOUTH PROGRAMS	Q	2,482,112.	CASH

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

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

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity.	<b>1a</b>	
<b>b</b> Gift, grant, or capital contribution to related organization(s)	<b>1b</b>	
<b>c</b> Gift, grant, or capital contribution from related organization(s)	<b>1c</b>	
<b>d</b> Loans or loan guarantees to or for related organization(s)	<b>1d</b>	
<b>e</b> Loans or loan guarantees by related organization(s)	<b>1e</b>	
<b>f</b> Dividends from related organization(s)	<b>1f</b>	
<b>g</b> Sale of assets to related organization(s)	<b>1g</b>	
<b>h</b> Purchase of assets from related organization(s)	<b>1h</b>	
<b>i</b> Exchange of assets with related organization(s)	<b>1i</b>	
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)	<b>1j</b>	
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)	<b>1k</b>	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)	<b>1l</b>	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)	<b>1m</b>	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<b>1n</b>	
<b>o</b> Sharing of paid employees with related organization(s)	<b>1o</b>	
<b>p</b> Reimbursement paid to related organization(s) for expenses.	<b>1p</b>	
<b>q</b> Reimbursement paid by related organization(s) for expenses	<b>1q</b>	
<b>r</b> Other transfer of cash or property to related organization(s)	<b>1r</b>	
<b>s</b> Other transfer of cash or property from related organization(s)	<b>1s</b>	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) KIWANIS CHILDREN'S FUND	Q	3,597,896.	CASH
(2) CIRCLE K INTERNATIONAL	R	210,986.	CASH
(3) KIWANIS YOUTH PROGRAMS	R	2,029,788.	CASH
(4) KIWANIS CHILDREN'S FUND	R	199,530.	CASH
(5) KIWANIS CHILDREN'S FUND	B	1,414.	CASH
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

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

**2021**

For calendar year 2021 or other tax year beginning 10/01, 2021, and ending 09/30, 2022

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://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

<b>A</b> <input type="checkbox"/> Check box if address changed.		Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>KIWANIS INTERNATIONAL, INC.</b>	<b>D Employer identification number</b> 36-1327510
<b>B</b> Exempt under section	<b>Print or Type</b>	Number, street, and room or suite no. If a P.O. box, see instructions. <b>3636 WOODVIEW TRACE</b>	<b>E Group exemption number</b> (see instructions)
<input checked="" type="checkbox"/> 501(C)(4)		City or town, state or province, country, and ZIP or foreign postal code <b>INDIANAPOLIS, IN 46268</b>	<b>F</b> <input type="checkbox"/> Check box if an amended return.
<input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		<b>C</b> Book value of all assets at end of year . . . . . ▶ <b>31117754.</b>	
<b>G</b> 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
<b>H</b> Check if filing only to ▶	<input type="checkbox"/> Claim credit from Form 8941	<input type="checkbox"/> Claim a refund shown on Form 2439	
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . ▶	<input type="checkbox"/>		
<b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . . ▶	2		
<b>K</b> 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"/> <b>No</b>		
If "Yes," enter the name and identifying number of the parent corporation ▶			
<b>L</b> The books are in care of ▶	<b>ROBERT BRODERICK</b>		Telephone number ▶ <b>317-875-8755</b>
	<b>3636 WOODVIEW TRACE</b>		
	<b>INDIANAPOLIS, IN 46268</b>		

**Part I Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	1	2,730.
2 Reserved . . . . .	2	
3 Add lines 1 and 2 . . . . .	3	2,730.
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	2,730.
6 Deduction for net operating loss. See instructions. . . . .	6	2,730.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	8	1,000.
9 <b>Trusts.</b> Section 199A deduction. See instructions. . . . .	9	
10 <b>Total deductions.</b> Add lines 8 and 9 . . . . .	10	1,000.
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero. . . . .	11	NONE

**Part II Tax Computation**

1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) . . . . . ▶	1	NONE
2 <b>Trusts taxable at trust rates.</b> 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 <b>Proxy tax.</b> See instructions . . . . . ▶	3	
4 Other tax amounts. See instructions . . . . .	4	
5 Alternative minimum tax (trusts only) . . . . .	5	
6 <b>Tax on noncompliant facility income.</b> See instructions . . . . .	6	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	7	NONE

For Paperwork Reduction Act Notice, see instructions.

**Part III Tax and Payments**

<b>1 a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) . . . . .	<b>1a</b>		
<b>b</b> Other credits (see instructions) . . . . .	<b>1b</b>		
<b>c</b> General business credit. Attach Form 3800 (see instructions) . . . . .	<b>1c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) . . . . .	<b>1d</b>		
<b>e Total credits.</b> Add lines 1a through 1d . . . . .	<b>1e</b>		
<b>2</b> Subtract line 1e from Part II, line 7 . . . . .	<b>2</b>		NONE
<b>3</b> 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) . . . . .	<b>3</b>		
<b>4 Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here . . . . .	<b>4</b>		NONE
<b>5</b> Current net 965 tax liability paid from Form 965-A, Part II, column (k) . . . . .	<b>5</b>		
<b>6 a</b> Payments: A 2020 overpayment credited to 2021 . . . . .	<b>6a</b>		
<b>b</b> 2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> . . . . .	<b>6b</b>		
<b>c</b> Tax deposited with Form 8868 . . . . .	<b>6c</b>		
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) . . . . .	<b>6d</b>		
<b>e</b> Backup withholding (see instructions) . . . . .	<b>6e</b>		
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941) . . . . .	<b>6f</b>		
<b>g</b> Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 _____ <input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total <b>▶</b>	<b>6g</b>		
<b>7 Total payments.</b> Add lines 6a through 6g . . . . .	<b>7</b>		
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . <input type="checkbox"/>	<b>8</b>		
<b>9 Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed . . . . . <b>▶</b>	<b>9</b>		NONE
<b>10 Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid . . . . . <b>▶</b>	<b>10</b>		
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2022 estimated tax</b> <b>▶</b> _____ <b>Refunded</b> <b>▶</b> _____	<b>11</b>		

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

<b>1</b> At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <b>▶</b> <u>BELGIUM, CANADA, INDIA, PHILIPPINES</u>	<b>Yes</b>	<b>No</b>
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <b>▶</b> \$ _____		
<b>4</b> Enter available pre-2018 NOL carryovers here <b>▶</b> \$ <u>902,607</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.		
<b>5</b> Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
901101	\$ 2,585.	
541800	\$ 210,201.	
_____	\$ _____	
_____	\$ _____	
<b>6a</b> Did the organization change its method of accounting? (see instructions) . . . . .		X
<b>b</b> If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V. . . . .		

**Part V Supplemental Information**

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

SUPPLEMENTAL INFORMATION ATTACHED

<b>Sign Here</b>	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
	Signature of officer <b>ROBERT W. BRODERICK</b>	Date <b>08/15/2023</b>	Title <b>CFO</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Nicole B. Fishback</b>	Preparer's signature <i>Nicole B. Fishback</i>	Date <b>08/15/2023</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P01279475</b>
	Firm's name <b>▶ FORVIS, LLP</b>			Firm's EIN <b>▶ 44-0160260</b>
	Firm's address <b>▶ 201 N. ILLINOIS STREET, INDIANAPOLIS, IN 46204</b>			Phone no. <b>317-383-4000</b>



SUPPLEMENTAL INFORMATION

=====

PART NUMBER: SCHEDULE A, PART II  
LINE NUMBER: LINE 17

EXPLANATION:

-----

FORM 990-T, SCHEDULE A  
INCOME FROM ADVERTISING/CORPORATE RELATIONS  
NOL CARRYFORWARD  
09/30/2022

LOSS YEAR ENDING	ORIGINAL LOSS	AMOUNT UTILIZED	LOSS AVAILABLE
9/30/2019	64,379	-	64,379
9/30/2020	69,080	-	133,459
9/30/2021	76,742	-	210,201
9/30/2022	35,449	-	245,650
AVAILABLE NOL			245,650

SUPPLEMENTAL INFORMATION

=====

PART NUMBER: SCHEDULE A, PART II  
LINE NUMBER: LINE 17

EXPLANATION:

-----

FORM 990-T, SCHEDULE A  
INCOME FROM ALTERNATIVE INVESTMENTS  
NOL CARRYFORWARD  
09/30/2022

LOSS YEAR ENDING	ORIGINAL LOSS	AMOUNT UTILIZED	LOSS AVAILABLE
9/30/2021	2,585	-	2,585
9/30/2022	-	-	2,585
AVAILABLE NOL			2,585

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

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS AVAILABLE IN CURRENT YEAR	LOSS CLAIMED IN CURRENT YEAR
09/30/2002	103,612.	48,682.	2,730.
09/30/2003			
09/30/2004	98,913.	98,913.	
09/30/2005	85,873.	85,873.	
09/30/2006	82,409.	82,409.	
09/30/2007	60,057.	60,057.	
09/30/2008	442.	442.	
09/30/2009	16,096.	16,096.	
09/30/2010	7,416.	7,416.	
09/30/2011			
09/30/2012			
09/30/2013	117,478.	117,478.	
09/30/2014	120,953.	120,953.	
09/30/2015	107,590.	107,590.	
09/30/2016	71,973.	71,973.	
09/30/2017	32,838.	32,838.	
09/30/2018	51,887.	51,887.	
	-----	-----	-----
TOTAL:	957,537.	902,607.	2,730.
	=====	=====	=====
NET OPERATING LOSS AVAILABLE FROM PRIOR YEARS BEFORE 2018 .....			902,607.
TAXABLE INCOME (LINE 5 ON PAGE 1, 990-T) .....			2,730.
			-----
NET OPERATING LOSS DEDUCTION			2,730.
			=====

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

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

OMB No. 1545-0074

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://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**

<b>A</b> Name of the organization KIWANIS INTERNATIONAL, INC.	<b>B</b> Employer identification number 36-1327510
<b>C</b> Unrelated business activity code (see instructions) ▶ 901101	<b>D</b> Sequence: 1 of 2

**E** Describe the unrelated trade or business ▶ **ALTERNATIVE INVESTMENTS**

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances <b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	<b>4a</b> 425.		425.
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b> 8,991.		8,991.
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) . . . . . <b>SEE STATEMENT. 1.</b>	<b>5</b> -6,236.		-6,236.
<b>6</b> Rent income (Part IV)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>		
<b>11</b> Advertising income (Part IX)	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b> 3,180.		3,180.

<b>Part II</b> Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>		
<b>2</b> Salaries and wages	<b>2</b>		
<b>3</b> Repairs and maintenance	<b>3</b>		
<b>4</b> Bad debts	<b>4</b>		
<b>5</b> Interest (attach statement). See instructions	<b>5</b>		
<b>6</b> Taxes and licenses	<b>6</b>		
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>		<b>8b</b>
<b>9</b> Depletion	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans	<b>10</b>		
<b>11</b> Employee benefit programs	<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>		
<b>13</b> Excess readership costs (Part IX)	<b>13</b>		
<b>14</b> Other deductions (attach statement) . . . . . <b>STMT. 2.</b>	<b>14</b>		450.
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>		450.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>		2,730.
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>		NONE
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16.	<b>18</b>		2,730.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold.

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

Table for Rent Income with columns A, B, C, D and rows 2a, 2b, 2c.

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

4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)

5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)

Part V Unrelated Debt-Financed Income (see instructions)

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

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows 2 through 7.

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)
<b>Totals</b> .....					

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		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)
<b>Totals</b> .....				

**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: ALTERNATIVE INVESTMENTS

INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS

	SHARE OF GROSS INCOME	SHARE OF DEDUCTIONS	GAIN OR (LOSS)
BREP EUROPE IV 2014	NONE	6,236.	-6,236.
TOTAL INCOME (LOSS) FROM PARTNERSHIPS AND/OR S CORPORATIONS			-6,236.

SCHEDULE A:ALTERNATIVE INVESTMENTS  
PART II - LINE 14 - OTHER DEDUCTIONS  
=====

ACCOUNTING	450.
	-----
TOTAL OTHER DEDUCTIONS .....	450.
	=====

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

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

OMB No. 1545-0074

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form990T](http://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**

<b>A</b> Name of the organization KIWANIS INTERNATIONAL, INC.	<b>B</b> Employer identification number 36-1327510
<b>C</b> Unrelated business activity code (see instructions) ▶ 541800	<b>D</b> Sequence: 2 of 2

**E** Describe the unrelated trade or business ▶ **ADVERTISING / CORPORATE RELATIONS**

<b>Part I</b> Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances <b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Part IV)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>	174,785.	-149,975.
<b>11</b> Advertising income (Part IX)	<b>11</b>	5,054.	-34,999.
<b>12</b> Other income (see instructions; attach statement) . . . STMT. 1	<b>12</b>	149,975.	149,975.
<b>13</b> <b>Total.</b> Combine lines 3 through 12	<b>13</b>	329,814.	-34,999.

<b>Part II</b> Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>		
<b>2</b> Salaries and wages	<b>2</b>		
<b>3</b> Repairs and maintenance	<b>3</b>		
<b>4</b> Bad debts	<b>4</b>		
<b>5</b> Interest (attach statement). See instructions	<b>5</b>		
<b>6</b> Taxes and licenses	<b>6</b>		
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>		
<b>9</b> Depletion	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans	<b>10</b>		
<b>11</b> Employee benefit programs	<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>		
<b>13</b> Excess readership costs (Part IX)	<b>13</b>		
<b>14</b> Other deductions (attach statement) . . . STMT. 2	<b>14</b>		450.
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14	<b>15</b>		450.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>		-35,449.
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>		
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16.	<b>18</b>		-35,449.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold.

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

Table for Rent Income with columns A, B, C, D and rows 2a, 2b, 2c.

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

4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)

5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)

Part V Unrelated Debt-Financed Income (see instructions)

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

Table for Unrelated Debt-Financed Income with columns A, B, C, D and rows 2 through 7.

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)					
<b>Totals</b> .....				Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

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

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

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

1	Description of exploited activity: <u>CORPORATE RELATIONS</u>		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	174,785.
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) . . . . .	3	324,760.
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7. . . . .	4	-149,975.
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:ADVERTISING/CORPORATE RELATIONS  
PART I - LINE 12 - OTHER INCOME  
=====

DISALLOWED EXPLOITED EXEMPT ACTIVITY LOSS 149,975.

TOTAL OTHER INCOME -----  
149,975.  
=====

SCHEDULE A:ADVERTISING/CORPORATE RELATIONS  
PART II - LINE 14 - OTHER DEDUCTIONS

=====

ACCOUNTING 450.

TOTAL OTHER DEDUCTIONS ..... -----  
450.

=====

**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](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2021**

Name **KIWANIS INTERNATIONAL, INC.** Employer identification number **36-1327510**

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)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	NONE	49.		-49.
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) . . . . .			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h . . . . .			<b>7</b>	-49.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .	474.	NONE		474.
<b>11</b> Enter gain from Form 4797, line 7 or 9 . . . . .			<b>11</b>	
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>13</b>	
<b>14</b> Capital gain distributions (see instructions) . . . . .			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h . . . . .			<b>15</b>	474.

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

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) . . . . .	<b>16</b>	
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) . . . . .	<b>17</b>	425.
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns . . . . .	<b>18</b>	425.

**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) 2021

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

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

Name(s) shown on return <b>KIWANIS INTERNATIONAL, INC.</b>	Social security number or taxpayer identification number <b>36-1327510</b>
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Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> 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). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	BREP EUROPE IV 2014	VARIOUS	VARIOUS	NONE	49.			-49.
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ▶				NONE	49.		-49.

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

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

**Social security number or taxpayer identification number**

KIWANIS INTERNATIONAL, INC.

36-1327510

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 <b>Note</b> 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). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	BREP EUROPE IV 2014	VARIOUS	VARIOUS	474.	NONE			474.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				474.	NONE			474.

**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.

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Attachment  
Sequence No. **27**

Name(s) shown on return <b>KIWANIS INTERNATIONAL, INC.</b>	Identifying number <b>36-1327510</b>
<b>1a</b> Enter the gross proceeds from sales or exchanges reported to you for 2021 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions . . . . .	<b>1a</b>
<b>b</b> Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets . . . . .	<b>1b</b>
<b>c</b> Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets . . . . .	<b>1c</b>

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)**

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
<b>3</b>	Gain, if any, from Form 4684, line 39 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft . . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows . . . . . <b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						<b>7</b>
<b>8</b>	Nonrecaptured net section 1231 losses from prior years. See instructions . . . . .						<b>8</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions . . . . .						<b>9</b>

**Part II Ordinary Gains and Losses (see instructions)**

<b>10</b> Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							
	<b>SEE STATEMENT 1</b>						8,991.
<b>11</b>	Loss, if any, from line 7 . . . . .						<b>11</b> (            )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable. . . . .						<b>12</b>
<b>13</b>	Gain, if any, from line 31 . . . . .						<b>13</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .						<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>16</b>
<b>17</b>	Combine lines 10 through 16. . . . .						<b>17</b> 8,991.
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below. <b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions . . . . . <b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 . . . . .						<b>18a</b> <b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale . . . . .	21			
22	Depreciation (or depletion) allowed or allowable . . . . .	22			
23	Adjusted basis. Subtract line 22 from line 21 . . . . .	23			
24	Total gain. Subtract line 23 from line 20. . . . .	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the smaller of line 24 or 25a. . . . .	25b			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions . . . . .	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions . . . . .	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e . . . . .	26c			
d	Additional depreciation after 1969 and before 1976 . . . . .	26d			
e	Enter the smaller of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f . . . . .	26g			
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage. See instructions . . . . .	27b			
c	Enter the smaller of line 24 or 27b . . . . .	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions . . . . .	28a			
b	Enter the smaller of line 24 or 28a . . . . .	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126. See instructions . . . . .	29a			
b	Enter the smaller of line 24 or 29a. See instructions . . . . .	29b			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years . . . . .	33
34	Recomputed depreciation. See instructions . . . . .	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35

