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EXTENDED TO NOVEMBER 15, 2023

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2022

Department of the Treasury Internal Revenue Service

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

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

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: GEORGIA ASSOCIATION OF REALTORS, INC.
D Employer identification number: 58-0836843
E Telephone number: 770-451-1831
G Gross receipts \$: 9,495,499.
H(a) Is this a group return for subordinates? Yes [X] No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3) [X] 501(c)(6) (insert no.) 4947(a)(1) or 527
J Website: WWW.GAREALTOR.COM
K Form of organization: [X] Corporation Trust Association Other
L Year of formation: 1951 M State of legal domicile: GA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box if the organization discontinued its operations... 3-7a Activities & Governance... 8-12 Revenue... 13-19 Expenses... 20-22 Net Assets or Fund Balances.

Part II Signature Block

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

Signature of officer: DEBRA S. JUNKIN, CEO
Preparer: STANLEY M SMITH II, CARR, RIGGS & INGRAM, LLC
Date: 11/15/23
PTIN: P00319916
Firm's EIN: 72-1396621
Phone no.: 770.394.8000

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE GEORGIA ASSOCIATION OF REALTORS WORKS TO ADVANCE THE REAL ESTATE INDUSTRY THROUGH THE PROTECTION OF PRIVATE PROPERTY RIGHTS, THE CONTINUING EDUCATION OF ITS MEMBERS, AND BY ACTING AS FACILITATORS OF THE AMERICAN DREAM OF HOMEOWNERSHIP.

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 No

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

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

4a (Code:) (Expenses \$ 2,474,309. including grants of \$) (Revenue \$ 1,020,327.) THE ASSOCIATION'S ANNUAL MEETINGS AND EDUCATIONAL PROGRAMS - THE ASSOCIATION HOSTS BUSINESS MEETINGS AND CONFERENCES ANNUALLY.

4b (Code:) (Expenses \$ 174,399. including grants of \$) (Revenue \$) PUBLICATIONS OF GEORGIA REALTOR MAGAZINE - THE ASSOCIATION'S JOURNAL MADE AVAILABLE TO ALL MEMBERS WHICH PROVIDES EDUCATIONAL AND INFORMATIVE MATERIAL. A TOTAL OF 198,192 MAGAZINES WERE MAILED IN 2022.

4c (Code:) (Expenses \$ 5,005,885. including grants of \$ 344,803.) (Revenue \$ 7,271,944.) OTHER ACTIVITIES RELATED TO THE ADVANCEMENT OF THE REAL ESTATE PROFESSION IN GEORGIA.

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

4e Total program service expenses 7,654,593.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 347		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 347		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed GA
- 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.
 Own website Another's website Upon request Other (explain on Schedule O)
- 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
CHARRISSE BUTLER - 770-451-1831
6065 BARFIELD ROAD, SUITE 200, ATLANTA, GA 30328

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LISA M. SCULLY PRESIDENT	1.00	X		X				0.	0.	0.
(2) STEPHEN WALKER FIRST VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) JIM BARNER PRESIDENT - ELECT	1.00	X		X				0.	0.	0.
(4) JOEY TUCKER IMMEDIATE PAST PRESIDENT	1.00	X		X				0.	0.	0.
(5) MICHAEL BLACKBURN CHAIR	1.00	X		X				0.	0.	0.
(6) WENDY GRAVLIN CHAMBERS VICE CHAIR	1.00	X		X				0.	0.	0.
(7) DONNA DAVIS VICE PRESIDENT - GOVERNMENT	1.00	X		X				0.	0.	0.
(8) BIKEL FRENELLE VICE PRESIDENT - MEMBER &	1.00	X		X				0.	0.	0.
(9) ANN FOSTER VICE PRESIDENT - PROF. DEV	1.00	X		X				0.	0.	0.
(10) FAULKNER, MICHAEL ADVISORY COUNCIL REPRESENT	1.00	X		X				0.	0.	0.
(11) ADAMS, TAMMY MEMBER	1.00	X		X				0.	0.	0.
(12) JEFFERSON, HOWARD MEMBER	1.00	X		X				0.	0.	0.
(13) JOHNSON, SHAWNTRELL MEMBER	1.00	X		X				0.	0.	0.
(14) MURRAY, BILL MEMBER	1.00	X		X				0.	0.	0.
(15) RAMOS, KENNY MEMBER	1.00	X		X				0.	0.	0.
(16) UPCHURCH, CHARLIE MEMBER	1.00	X		X				0.	0.	0.
(16) WILLIAMS, LINDA MEMBER	1.00	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) DEBRA S. JUNKIN CHIEF EXECUTIVE OFFICER	40.00 1.00			X				358,473.	0.	27,803.
(18) CHARRISSE BUTLER FINANCIAL DIRECTOR	40.00 1.00			X				93,423.	0.	10,225.
(19) BRAD MOCK SR. DIRECTOR OF GOVT. AFFAIRS	40.00					X		151,363.	0.	11,660.
(20) CHRISTINA EATON SR. DIRECTOR OF LEGAL AFFAIRS	40.00					X		147,874.	0.	10,360.
(21) BRANDIE MINER CHIEF COMMUNICATIONS OFFICER	40.00					X		145,104.	0.	12,606.
(22) JEFFREY LEDFORD CHIEF ADVOCACY OFFICER	40.00					X		141,366.	0.	28,066.
(23) JENNIFER LUNDY CFO (FORMER)	40.00						X	133,021.	0.	10,660.
(24) CAREN ACHESON MEMBER	1.00	X						0.	0.	0.
(25) MARY ADDLETON MEMBER	1.00	X						0.	0.	0.
1b Subtotal								1,170,624.	0.	111,380.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,170,624.	0.	111,380.

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 8

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
WEISSMAN, 3500 LENOX RD ONE ALLIANCE, 4TH FL, ATLANTA, GA 30326	REAL ESTATE/LEGAL SERVICES	116,784.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(26) ERICA ALLEN MEMBER	1.00	X						0.	0.	0.
(27) LAWANDA ALLEN MEMBER	1.00	X						0.	0.	0.
(28) KARREN AMIDON MEMBER	1.00	X						0.	0.	0.
(29) HEATHER ANDERSON MEMBER	1.00	X						0.	0.	0.
(30) REGENIA ANDREWS MEMBER	1.00	X						0.	0.	0.
(31) ENNIS ANTOINE MEMBER	1.00	X						0.	0.	0.
(32) FRANCIS ARNAU MEMBER	1.00	X						0.	0.	0.
(33) DEIRDRE ARROWOOD MEMBER	1.00	X						0.	0.	0.
(34) MINDY ATTAWAY MEMBER	1.00	X						0.	0.	0.
(35) MICHELLE BAIRD MEMBER	1.00	X						0.	0.	0.
(36) ANGELA BARNER MEMBER	1.00	X						0.	0.	0.
(37) ANNE BARNES MEMBER	1.00	X						0.	0.	0.
(38) REBECCA BATES MEMBER	1.00	X						0.	0.	0.
(39) ARIEL BAVERMAN MEMBER	1.00	X						0.	0.	0.
(40) TOM BECKER MEMBER	1.00	X						0.	0.	0.
(41) SHEILA BELCHER MEMBER	1.00	X						0.	0.	0.
(42) PATRICK BELL MEMBER	1.00	X						0.	0.	0.
(43) SHELLEY BELL MEMBER	1.00	X						0.	0.	0.
(44) KELLY BERRY MEMBER	1.00	X						0.	0.	0.
(45) SHARON BEVINS MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(46) KEITH BIGGS MEMBER	1.00	X					0.	0.	0.	
(47) DEASHA BOND MEMBER	1.00	X					0.	0.	0.	
(48) HEATHER BONTRAGER MEMBER	1.00	X					0.	0.	0.	
(49) JOI BOSTIC MEMBER	1.00	X					0.	0.	0.	
(50) DOT BOSWORTH MEMBER	1.00	X					0.	0.	0.	
(51) PATRICIA BOWER MEMBER	1.00	X					0.	0.	0.	
(52) LAWRENCE BOWERS MEMBER	1.00	X					0.	0.	0.	
(53) ANDREA BOWLES MEMBER	1.00	X					0.	0.	0.	
(54) MARVETTA BOZEMAN MEMBER	1.00	X					0.	0.	0.	
(55) PATRICIA BRADFORD MEMBER	1.00	X					0.	0.	0.	
(56) KIM BRAGG MEMBER	1.00	X					0.	0.	0.	
(57) RONALD BRANCH MEMBER	1.00	X					0.	0.	0.	
(58) SANDRA BRANCH MEMBER	1.00	X					0.	0.	0.	
(59) RYAN BRASHEAR MEMBER	1.00	X					0.	0.	0.	
(60) TERRI BRASWELL MEMBER	1.00	X					0.	0.	0.	
(61) TOD BRINEGAR MEMBER	1.00	X					0.	0.	0.	
(62) JENICE BRINKLEY MEMBER	1.00	X					0.	0.	0.	
(63) PERCY BRINKLEY MEMBER	1.00	X					0.	0.	0.	
(64) MARY BROCK MEMBER	1.00	X					0.	0.	0.	
(65) MELISSA BROCK MEMBER	1.00	X					0.	0.	0.	
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(66) NAKIA BROOKS MEMBER	1.00	X						0.	0.	0.
(67) SHEILA BROWER MEMBER	1.00	X						0.	0.	0.
(68) CYNTHIA BROWN MEMBER	1.00	X						0.	0.	0.
(69) KATHRYN BROWN MEMBER	1.00	X						0.	0.	0.
(70) SARALEE BROWN MEMBER	1.00	X						0.	0.	0.
(71) BETTY BRYANT MEMBER	1.00	X						0.	0.	0.
(72) ANGIE BUFFINGTON MEMBER	1.00	X						0.	0.	0.
(73) MISTY BUNDRUM MEMBER	1.00	X						0.	0.	0.
(74) JOHN BUNN MEMBER	1.00	X						0.	0.	0.
(75) STEPHANIE BURDETT MEMBER	1.00	X						0.	0.	0.
(76) CHRISTOPHER BURELL MEMBER	1.00	X						0.	0.	0.
(77) FRANK BUTCHER MEMBER	1.00	X						0.	0.	0.
(78) IVA REBECCA BUTLER MEMBER	1.00	X						0.	0.	0.
(79) DONNA CADE MEMBER	1.00	X						0.	0.	0.
(80) JACKIE CAMPBELL MEMBER	1.00	X						0.	0.	0.
(81) MARBIN CAMPOS MEMBER	1.00	X						0.	0.	0.
(82) MICHAEL CANOVA MEMBER	1.00	X						0.	0.	0.
(83) MANDY CHAMBERS MEMBER	1.00	X						0.	0.	0.
(84) SHANNON CHAMBERS MEMBER	1.00	X						0.	0.	0.
(85) JUDY CHIN MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(86) BOB CLARK MEMBER	1.00	X						0.	0.	0.
(87) HOLLI CLEM MEMBER	1.00	X						0.	0.	0.
(88) RANDY CLEMENTS MEMBER	1.00	X						0.	0.	0.
(89) JOREEN (JO) COLEMAN MEMBER	1.00	X						0.	0.	0.
(90) ROZANNE COLLINS MEMBER	1.00	X						0.	0.	0.
(91) VICTOR COLLINS MEMBER	1.00	X						0.	0.	0.
(92) JOY COOPER MEMBER	1.00	X						0.	0.	0.
(93) MIKE CORBITT MEMBER	1.00	X						0.	0.	0.
(94) BRAD COWART MEMBER	1.00	X						0.	0.	0.
(95) CYNTHIA CRAWFORD MEMBER	1.00	X						0.	0.	0.
(96) ERIC CRAWFORD MEMBER	1.00	X						0.	0.	0.
(97) ANGEL CRAYTON MEMBER	1.00	X						0.	0.	0.
(98) JOHNATHAN CREGO MEMBER	1.00	X						0.	0.	0.
(99) WILL CURRY MEMBER	1.00	X						0.	0.	0.
(100) JANKEN DANIELS MEMBER	1.00	X						0.	0.	0.
(102) CYNTHIA DAVIS MEMBER	1.00	X						0.	0.	0.
(103) STEVEN DAVIS MEMBER	1.00	X						0.	0.	0.
(104) TRACY DEAN MEMBER	1.00	X						0.	0.	0.
(105) KAREN DEVONSHIRE MEMBER	1.00	X						0.	0.	0.
(106) KIM DILDY MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(107) SHEILA DONEY MEMBER	1.00	X						0.	0.	0.
(108) CHRISSEY DONOVAN MEMBER	1.00	X						0.	0.	0.
(109) ADRIANE DRAGOMIRESCU MEMBER	1.00	X						0.	0.	0.
(110) KEVIN DUNCAN MEMBER	1.00	X						0.	0.	0.
(111) KIMBERLY EASTHOPE MEMBER	1.00	X						0.	0.	0.
(112) LORRI EDWARDS MEMBER	1.00	X						0.	0.	0.
(113) GEORGE EICHLER MEMBER	1.00	X						0.	0.	0.
(114) TODD EMERSON MEMBER	1.00	X						0.	0.	0.
(115) KINSER EULER MEMBER	1.00	X						0.	0.	0.
(116) FAYE EVANS MEMBER	1.00	X						0.	0.	0.
(117) JAMES FAIN MEMBER	1.00	X						0.	0.	0.
(118) MICHAEL FISCHER MEMBER	1.00	X						0.	0.	0.
(119) STEVEN FISCHER MEMBER	1.00	X						0.	0.	0.
(122) KIMBERLY FRESHWATER MEMBER	1.00	X						0.	0.	0.
(123) TRACI FULLER MEMBER	1.00	X						0.	0.	0.
(124) RENE' GARLAND MEMBER	1.00	X						0.	0.	0.
(125) CAROLYN GARRETT MEMBER	1.00	X						0.	0.	0.
(126) KELLY GATES MEMBER	1.00	X						0.	0.	0.
(127) MICHELLE GIBBONS MEMBER	1.00	X						0.	0.	0.
(128) SHERRY GIBBS MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(129) MICHELLE GIBSON MEMBER	1.00	X						0.	0.	0.
(130) JOHN GILBERT MEMBER	1.00	X						0.	0.	0.
(131) THOMAS GILLETT MEMBER	1.00	X						0.	0.	0.
(132) PATRICIA GOODWIN MEMBER	1.00	X						0.	0.	0.
(133) SAUNDRA GREEN MEMBER	1.00	X						0.	0.	0.
(134) JANE GREENWAY MEMBER	1.00	X						0.	0.	0.
(135) MICHELLE GRIFFIN MEMBER	1.00	X						0.	0.	0.
(136) SHCOBY GRIFFIN MEMBER	1.00	X						0.	0.	0.
(137) PAIGE GROVE MEMBER	1.00	X						0.	0.	0.
(138) KIMBERLY GULLATT MEMBER	1.00	X						0.	0.	0.
(139) AMY GUTTING MEMBER	1.00	X						0.	0.	0.
(140) MICHELE GUTTING MEMBER	1.00	X						0.	0.	0.
(141) KATHY HADDOCK MEMBER	1.00	X						0.	0.	0.
(142) KATIE HALL MEMBER	1.00	X						0.	0.	0.
(143) HUGH HAMBY MEMBER	1.00	X						0.	0.	0.
(144) JAMES HAMBY MEMBER	1.00	X						0.	0.	0.
(145) EMILY HAMIL MEMBER	1.00	X						0.	0.	0.
(146) REGINA HARRISON MEMBER	1.00	X						0.	0.	0.
(147) KAREN HATCHER MEMBER	1.00	X						0.	0.	0.
(148) LINDA HAWK MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(149) TERESA HAWK MEMBER	1.00	X						0.	0.	0.
(150) DEXTER HAYNES MEMBER	1.00	X						0.	0.	0.
(151) R. KAREN HEWITT MEMBER	1.00	X						0.	0.	0.
(152) JACKIE HICKS MEMBER	1.00	X						0.	0.	0.
(153) JACQUELINE HILL MEMBER	1.00	X						0.	0.	0.
(154) FREDERICK HOGAN MEMBER	1.00	X						0.	0.	0.
(155) STEVE HOLCOMB MEMBER	1.00	X						0.	0.	0.
(156) DIANNA HORNES MEMBER	1.00	X						0.	0.	0.
(157) SANDRA HOUSTON MEMBER	1.00	X						0.	0.	0.
(158) LAVETTA HUDSON MEMBER	1.00	X						0.	0.	0.
(159) VICTORIA HUGHES MEMBER	1.00	X						0.	0.	0.
(160) JACKIE HUMPHREY MEMBER	1.00	X						0.	0.	0.
(161) VIVIAN HUTHWAITE MEMBER	1.00	X						0.	0.	0.
(162) JOSEPH IANNAcone MEMBER	1.00	X						0.	0.	0.
(163) KIMBERLY ILER-MORGAN MEMBER	1.00	X						0.	0.	0.
(164) LINDA JACKSON MEMBER	1.00	X						0.	0.	0.
(165) MARTHA JACKSON MEMBER	1.00	X						0.	0.	0.
(166) R. NEAL JACKSON MEMBER	1.00	X						0.	0.	0.
(167) DOUG JEFcoat MEMBER	1.00	X						0.	0.	0.
(168) KYRIA JEFFERIES MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(169) TERRENCE JENKINS MEMBER	1.00	X						0.	0.	0.
(170) RICHARD JOHNS MEMBER	1.00	X						0.	0.	0.
(171) KELLY JOHNSON MEMBER	1.00	X						0.	0.	0.
(172) SANDY JOHNSON-GRIMES MEMBER	1.00	X						0.	0.	0.
(173) DENNIS JONES MEMBER	1.00	X						0.	0.	0.
(174) KIMBERLY JONES MEMBER	1.00	X						0.	0.	0.
(175) LATONIA JONES MEMBER	1.00	X						0.	0.	0.
(176) SUSAN JONES MEMBER	1.00	X						0.	0.	0.
(177) WILLIAM JONES MEMBER	1.00	X						0.	0.	0.
(178) ROSS KELLY MEMBER	1.00	X						0.	0.	0.
(179) EVERETT KENNEDY MEMBER	1.00	X						0.	0.	0.
(180) JENEA KENNEDY MEMBER	1.00	X						0.	0.	0.
(181) NORMAN KENNEDY MEMBER	1.00	X						0.	0.	0.
(182) WHITNEY KENNEDY MEMBER	1.00	X						0.	0.	0.
(183) JO KENNEY MEMBER	1.00	X						0.	0.	0.
(184) BARBARA KENNON MEMBER	1.00	X						0.	0.	0.
(185) FARON W KING MEMBER	1.00	X						0.	0.	0.
(186) SUSAN KLIESEN MEMBER	1.00	X						0.	0.	0.
(187) ROBERT KOZLOWSKI MEMBER	1.00	X						0.	0.	0.
(188) KAREN KURTZ MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(189) MARY BETH LAKE MEMBER	1.00	X						0.	0.	0.
(190) MATTHEW LAMARSH MEMBER	1.00	X						0.	0.	0.
(191) KAREN LANCE MEMBER	1.00	X						0.	0.	0.
(192) ROBIN LANCE MEMBER	1.00	X						0.	0.	0.
(193) ASHLEY LANGFORD MEMBER	1.00	X						0.	0.	0.
(194) TREVOR LARISCY MEMBER	1.00	X						0.	0.	0.
(195) SHANDA LAWS MEMBER	1.00	X						0.	0.	0.
(196) PAMELA LIGHTSEY MEMBER	1.00	X						0.	0.	0.
(197) TRISTA LINDSEY MEMBER	1.00	X						0.	0.	0.
(198) DENISE LO MEMBER	1.00	X						0.	0.	0.
(199) GAIL LONG MEMBER	1.00	X						0.	0.	0.
(200) DORRIE LOVE MEMBER	1.00	X						0.	0.	0.
(201) MARY LUSTER MEMBER	1.00	X						0.	0.	0.
(202) CLAUDIA LYLE MEMBER	1.00	X						0.	0.	0.
(203) JANICE MACMILLAN MEMBER	1.00	X						0.	0.	0.
(204) KIMBERLY MAGEE MEMBER	1.00	X						0.	0.	0.
(205) JENNIFER MANSFIELD MEMBER	1.00	X						0.	0.	0.
(206) MURRAY MARSHALL MEMBER	1.00	X						0.	0.	0.
(207) LANE MARTIN MEMBER	1.00	X						0.	0.	0.
(208) MARK MARTIN MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(209) JESSICA MASON MEMBER	1.00	X						0.	0.	0.
(210) LA FONYA MAYFIELD MEMBER	1.00	X						0.	0.	0.
(211) JOHN MAZZA MEMBER	1.00	X						0.	0.	0.
(212) CHRISTOPHER MCCALL MEMBER	1.00	X						0.	0.	0.
(213) ROSHEATA MCCLAIN MEMBER	1.00	X						0.	0.	0.
(214) STEPHANIE MCCLUSKY MEMBER	1.00	X						0.	0.	0.
(215) LANE MCCORMACK MEMBER	1.00	X						0.	0.	0.
(216) LATESHA MCCOY MEMBER	1.00	X						0.	0.	0.
(217) CASSANDRA MCCRORY MEMBER	1.00	X						0.	0.	0.
(218) HEATHER MCELROY MEMBER	1.00	X						0.	0.	0.
(219) KRISTEN MCMURRAY MEMBER	1.00	X						0.	0.	0.
(220) SHAWN MCNEELY MEMBER	1.00	X						0.	0.	0.
(221) TOMECA MCPHERSON MEMBER	1.00	X						0.	0.	0.
(222) SHAWN MECK MEMBER	1.00	X						0.	0.	0.
(223) JACQUALINE MEEKS MEMBER	1.00	X						0.	0.	0.
(224) JAMIE MERTZ MEMBER	1.00	X						0.	0.	0.
(225) DONNA MIDDLEBROOKS MEMBER	1.00	X						0.	0.	0.
(226) NEEL MIDHA MEMBER	1.00	X						0.	0.	0.
(227) DENISE MIKELL MEMBER	1.00	X						0.	0.	0.
(228) MICHELE MILLER MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(229) KIMBERLY MILTIADES MEMBER	1.00	X						0.	0.	0.
(230) TYEASHA MINOR MEMBER	1.00	X						0.	0.	0.
(231) MELANIE MITCHELL MEMBER	1.00	X						0.	0.	0.
(232) PATRICK MITCHELL MEMBER	1.00	X						0.	0.	0.
(233) RIKI MITCHELL MEMBER	1.00	X						0.	0.	0.
(234) SUZANNE MONTGOMERY MEMBER	1.00	X						0.	0.	0.
(235) HARRICE MOORE MEMBER	1.00	X						0.	0.	0.
(236) LEATRICE MORGAN MEMBER	1.00	X						0.	0.	0.
(237) CAROL MOSON MEMBER	1.00	X						0.	0.	0.
(238) TYLER MOUCHET MEMBER	1.00	X						0.	0.	0.
(239) DONNA MURPHY MEMBER	1.00	X						0.	0.	0.
(240) PAT MURPHY MEMBER	1.00	X						0.	0.	0.
(241) DEBORAH NAGEL MEMBER	1.00	X						0.	0.	0.
(242) MAURA NEILL MEMBER	1.00	X						0.	0.	0.
(243) JESSIE NELMS MEMBER	1.00	X						0.	0.	0.
(244) CAITLIN NEWSOME MEMBER	1.00	X						0.	0.	0.
(245) JANICE NHARE MEMBER	1.00	X						0.	0.	0.
(246) JESSICA ODEN MEMBER	1.00	X						0.	0.	0.
(247) LISA ODEN MEMBER	1.00	X						0.	0.	0.
(248) EDWIN O'NEAL MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(249) CECI OSBURN MEMBER	1.00	X						0.	0.	0.
(250) YVONNE OTTS MEMBER	1.00	X						0.	0.	0.
(251) CARLY OXENREIDER MEMBER	1.00	X						0.	0.	0.
(252) GRETCHEN OZBURN MEMBER	1.00	X						0.	0.	0.
(253) PETRA PARKER MEMBER	1.00	X						0.	0.	0.
(254) SUSAN PATTERSON MEMBER	1.00	X						0.	0.	0.
(255) EDWARD PATTON MEMBER	1.00	X						0.	0.	0.
(256) KRISTY W. PENNINGTON MEMBER	1.00	X						0.	0.	0.
(257) MICHAEL PENNINGTON MEMBER	1.00	X						0.	0.	0.
(258) RONNIE PERRY MEMBER	1.00	X						0.	0.	0.
(259) KARMEN PHARRIS MEMBER	1.00	X						0.	0.	0.
(260) KELLI PHILLIPS MEMBER	1.00	X						0.	0.	0.
(261) JENNIFER PINO MEMBER	1.00	X						0.	0.	0.
(262) TAMMY PLAMONDON MEMBER	1.00	X						0.	0.	0.
(263) KIMBERLY POND MEMBER	1.00	X						0.	0.	0.
(264) LINDA PORTERFIELD MEMBER	1.00	X						0.	0.	0.
(265) JOY PURVIS MEMBER	1.00	X						0.	0.	0.
(266) JULIE QUIGLEY MEMBER	1.00	X						0.	0.	0.
(267) PENNY RAFFERTY MEMBER	1.00	X						0.	0.	0.
(268) JEFFREY RAINES MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(269) BILL RAWLINGS MEMBER	1.00	X						0.	0.	0.
(270) RODNEY RAWLS MEMBER	1.00	X						0.	0.	0.
(271) JULIE RAY MEMBER	1.00	X						0.	0.	0.
(272) NICOLE READDICK MEMBER	1.00	X						0.	0.	0.
(273) MANUEL RECINOS MEMBER	1.00	X						0.	0.	0.
(274) KRISTY REED MEMBER	1.00	X						0.	0.	0.
(275) FAITH REID MEMBER	1.00	X						0.	0.	0.
(276) JEAN RICKETTS MEMBER	1.00	X						0.	0.	0.
(277) LAURA RITTENBERG MEMBER	1.00	X						0.	0.	0.
(278) VALERY RIVERA MEMBER	1.00	X						0.	0.	0.
(279) WANDA ROACH MEMBER	1.00	X						0.	0.	0.
(280) SHANNON ROCHE MEMBER	1.00	X						0.	0.	0.
(281) ROBIN ROGERS MEMBER	1.00	X						0.	0.	0.
(282) SHERRY SANDERS MEMBER	1.00	X						0.	0.	0.
(283) DEANGELA SCOTT MEMBER	1.00	X						0.	0.	0.
(284) CHERI SCRANAGE MEMBER	1.00	X						0.	0.	0.
(285) JENNIFER SCROGGS MEMBER	1.00	X						0.	0.	0.
(286) JONATHON SEARCY MEMBER	1.00	X						0.	0.	0.
(287) CLINT SETSER MEMBER	1.00	X						0.	0.	0.
(288) JOAN SHANKS MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(289) BILAL SHAREEF MEMBER	1.00	X						0.	0.	0.
(290) MIDI SHAW MEMBER	1.00	X						0.	0.	0.
(291) JOE SILVA MEMBER	1.00	X						0.	0.	0.
(292) JOE SILVA MEMBER	1.00	X						0.	0.	0.
(293) CHRIS SIMMONS MEMBER	1.00	X						0.	0.	0.
(294) GLEN SLAPPEY MEMBER	1.00	X						0.	0.	0.
(295) BEKKI SMITH MEMBER	1.00	X						0.	0.	0.
(296) DIANE SMITH MEMBER	1.00	X						0.	0.	0.
(297) KIRBI SMITH MEMBER	1.00	X						0.	0.	0.
(298) LAURA SMITH MEMBER	1.00	X						0.	0.	0.
(299) T. DALLAS SMITH MEMBER	1.00	X						0.	0.	0.
(300) MONICA SPILLANE CERRONE MEMBER	1.00	X						0.	0.	0.
(301) JENNIFER SPRALDING MEMBER	1.00	X						0.	0.	0.
(302) MIKE STOTT MEMBER	1.00	X						0.	0.	0.
(303) KRISTEN STOUFFER MEMBER	1.00	X						0.	0.	0.
(304) SARAH STOVALL MEMBER	1.00	X						0.	0.	0.
(305) MICHELLE STROTT MEMBER	1.00	X						0.	0.	0.
(306) KERRI SWEARINGEN MEMBER	1.00	X						0.	0.	0.
(307) ANGELA TAYLOR MEMBER	1.00	X						0.	0.	0.
(308) JESSICA TAYLOR MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(309) WILLIAM TEMPLE MEMBER	1.00	X						0.	0.	0.
(310) TAYLOR THANOS MEMBER	1.00	X						0.	0.	0.
(311) STACEY THIBODEAUX MEMBER	1.00	X						0.	0.	0.
(312) KAREN THOMAS MEMBER	1.00	X						0.	0.	0.
(313) KEVIN THOMAS MEMBER	1.00	X						0.	0.	0.
(314) MELINDA THOMAS MEMBER	1.00	X						0.	0.	0.
(315) JUDY THOMASON MEMBER	1.00	X						0.	0.	0.
(316) KATHERINE THOMPSON MEMBER	1.00	X						0.	0.	0.
(317) SCOTTIE THOMPSON MEMBER	1.00	X						0.	0.	0.
(318) VALERIE THOMPSON MEMBER	1.00	X						0.	0.	0.
(319) KELLY THRASH MEMBER	1.00	X						0.	0.	0.
(320) VIKKI TRAYWICK MEMBER	1.00	X						0.	0.	0.
(321) GLORIA TREADWAY MEMBER	1.00	X						0.	0.	0.
(322) JULIE TRESSLER MEMBER	1.00	X						0.	0.	0.
(323) JOEY TUCKER MEMBER	1.00	X						0.	0.	0.
(324) TODD TUCKER MEMBER	1.00	X						0.	0.	0.
(325) ERIN VAUGHN MEMBER	1.00	X						0.	0.	0.
(326) JUSTIN VICKERY MEMBER	1.00	X						0.	0.	0.
(327) JESSICA VICTORIA MEMBER	1.00	X						0.	0.	0.
(328) GREG WADDELL MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(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			
(329) JESSICA WADE MEMBER	1.00	X						0.	0.	0.
(330) DOLORES WAHL MEMBER	1.00	X						0.	0.	0.
(331) LIONEL WALKER MEMBER	1.00	X						0.	0.	0.
(332) SHANNON WATKINS MEMBER	1.00	X						0.	0.	0.
(333) APRIL WEAVER MEMBER	1.00	X						0.	0.	0.
(334) CYNTHIA WEISER MEMBER	1.00	X						0.	0.	0.
(335) JANICE WESTER MEMBER	1.00	X						0.	0.	0.
(336) VANESSA WESTFALL MEMBER	1.00	X						0.	0.	0.
(337) SIERRA WESTRICK MEMBER	1.00	X						0.	0.	0.
(338) JAMES WHALEY MEMBER	1.00	X						0.	0.	0.
(339) SCOTT WHELCHER MEMBER	1.00	X						0.	0.	0.
(340) B. WHITE MEMBER	1.00	X						0.	0.	0.
(341) JENNIFER WHITE MEMBER	1.00	X						0.	0.	0.
(342) ANGELA WHITMIRE MEMBER	1.00	X						0.	0.	0.
(343) LAVENIA WHITNER MEMBER	1.00	X						0.	0.	0.
(344) ASHLEY WILSON MEMBER	1.00	X						0.	0.	0.
(345) WINFORD WILSON MEMBER	1.00	X						0.	0.	0.
(346) DIANA WRIGHT MEMBER	1.00	X						0.	0.	0.
(347) KATHERINE WRIGHT MEMBER	1.00	X						0.	0.	0.
(348) MICHAEL WRIGHT MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f						
Program Service Revenue	2 a	MEMBERSHIP DUES	Business Code					
			900099	5,074,305.	5,074,305.			
	b	FORMS LICENSES	513190	1,634,248.	1,634,248.			
	c	MEETINGS & CONFERENCES	900099	1,020,327.	1,020,327.			
	d	REALTOR ISSUE ACTION COMMITTEE	900099	422,779.	422,779.			
	e	MANAGEMENT FEES	900099	83,500.	83,500.			
	f	All other program service revenue	900099	104,177.	57,112.	47,065.		
	g	Total. Add lines 2a-2f		8,339,336.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		115,451.			115,451.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real					
			(ii) Personal					
				177,569.				
	b	Less: rental expenses	6b	156,019.				
	c	Rental income or (loss)	6c	21,550.				
	d	Net rental income or (loss)			21,550.		21,550.	
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
				863,143.				
	b	Less: cost or other basis and sales expenses	7b	972,601.	4,502.			
	c	Gain or (loss)	7c	-109,458.	-4,502.			
	d	Net gain or (loss)			-113,960.		-113,960.	
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b						
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19	9a						
b	Less: direct expenses	9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances							
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			8,362,377.	8,292,271.	47,065.	23,041.	

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 X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	344,803.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	451,896.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,093,162.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	71,358.			
9 Other employee benefits	190,979.			
10 Payroll taxes	160,854.			
11 Fees for services (nonemployees):				
a Management				
b Legal	87,332.			
c Accounting	108,881.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	13,000.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	242,589.			
12 Advertising and promotion	89,381.			
13 Office expenses	164,514.			
14 Information technology	205,897.			
15 Royalties				
16 Occupancy	141,142.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	2,474,309.			
20 Interest	27,616.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	240,466.			
23 Insurance	17,223.			
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 FUND EXPENSES	354,792.			
b PUBLICATION EXPENSES	174,399.			
c _____				
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	7,654,593.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	536.	1	536.
	2 Savings and temporary cash investments	8,217,189.	2	9,575,654.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	186,330.	4	254,473.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	156,562.	9	101,717.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,487,612.		
	b Less: accumulated depreciation	10b 1,438,893.	10c	7,048,719.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	3,315,724.	12	1,990,190.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	16,334,740.	16	18,971,289.	
Liabilities	17 Accounts payable and accrued expenses	152,932.	17	361,310.
	18 Grants payable		18	
	19 Deferred revenue	1,760,987.	19	1,596,447.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	0.	23	2,300,000.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	112,929.	25	38,994.
	26 Total liabilities. Add lines 17 through 25	2,026,848.	26	4,296,751.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	14,287,715.	27	14,654,361.
	28 Net assets with donor restrictions	20,177.	28	20,177.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	14,307,892.	32	14,674,538.
	33 Total liabilities and net assets/fund balances	16,334,740.	33	18,971,289.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,362,377.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,654,593.
3	Revenue less expenses. Subtract line 2 from line 1	3	707,784.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,307,892.
5	Net unrealized gains (losses) on investments	5	-341,138.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	14,674,538.

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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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
1		
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2022)

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

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 GEORGIA ASSOCIATION OF REALTORS, INC.	Employer identification number 58-0836843
--	---

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

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

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-.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

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

- A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

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

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

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

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

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

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

1 Dues, assessments and similar amounts from members	1	5,074,305.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	354,792.
b Carryover from last year	2b	
c Total	2c	354,792.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	422,182.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	-67,390.

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.

FORM 990, SCHEDULE C, PART III-B, LINE 3:

THE PORTION OF DUES PAID THAT IS SPENT TO LOBBY THE STATE AND FEDERAL GOVERNMENTS IS NOT DEDUCTIBLE FOR INCOME TAX PURPOSES AND THE IRS REQUIRES THAT ALL DUES STATEMENTS DISCLOSE THIS INFORMATION. GAR, INC. HAS ESTIMATED THAT \$8.15 (8.38%) IS THE NONDEDUCTIBLE PORTION OF 2022 GAR, INC. DUES. THE DISCLOSURE MUST INCLUDE THE WORDS "NOT DEDUCTIBLE FOR

Part IV Supplemental Information *(continued)*

INCOME TAX" AND MUST BE ON THE INVOICE IN THE SAME SIZE TYPE AS OTHER INFORMATION. OMITTING THIS REQUIRED DISCLOSURE COULD RESULT IN LIABILITY FOR A PROXY TAX.

Multiple horizontal lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: GEORGIA ASSOCIATION OF REALTORS, INC. Employer identification number: 58-0836843

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting requirements.

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

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

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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:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 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		1,418,400.		1,418,400.
b Buildings		5,079,132.	593,134.	4,485,998.
c Leasehold improvements		1,381,203.	456,050.	925,153.
d Equipment		608,877.	389,709.	219,168.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				7,048,719.

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) INVESTMENTS- NW, GS, MS	1,990,190.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	1,990,190.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (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) DUE TO ACCOUNTS	32,445.
(3) OTHER LIABILITIES	6,549.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	38,994.

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

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

1	Total revenue, gains, and other support per audited financial statements	1	8,164,258.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-341,138.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	156,019.
e	Add lines 2a through 2d	2e	-185,119.
3	Subtract line 2e from line 1	3	8,349,377.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	13,000.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	13,000.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	8,362,377.

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

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

1	Total expenses and losses per audited financial statements	1	7,797,612.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	156,019.
e	Add lines 2a through 2d	2e	156,019.
3	Subtract line 2e from line 1	3	7,641,593.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	13,000.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	13,000.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	7,654,593.

Part XIII Supplemental Information.

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

PART X, LINE 2:

UNDER SECTION 501(C)(6) OF THE INTERNAL REVENUE CODE, THE ASSOCIATION IS EXEMPT FROM TAXES ON INCOME OTHER THAN UNRELATED BUSINESS INCOME.

UNRELATED BUSINESS INCOME RESULTS FROM RENT.

THE ASSOCIATION UTILIZES THE ACCOUNTING REQUIREMENTS ASSOCIATED WITH UNCERTAINTY IN INCOME TAXES USING THE PROVISIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ASC 740, INCOME TAXES. USING THAT GUIDANCE, TAX POSITIONS INITIALLY NEED TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS WHEN IT IS MORE-LIKELY-THAN-NOT THE POSITIONS WILL BE SUSTAINED UPON EXAMINATION BY THE TAX AUTHORITIES. IT ALSO PROVIDES GUIDANCE FOR DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, ACCOUNTING IN

Part XIII Supplemental Information (continued)

INTERIM PERIODS, DISCLOSURE AND TRANSITION. AS OF DECEMBER 31, 2022, THE ASSOCIATION HAS NO UNCERTAIN TAX PROVISIONS THAT QUALIFY FOR RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES RELATED TO RENTAL REVENUE 156,019.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES RELATED TO RENTAL REVENUE 156,019.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**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.

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **GEORGIA ASSOCIATION OF REALTORS, INC.** Employer identification number **58-0836843**

Part I General Information on Grants and Assistance

- 1 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
- 2 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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
SOUTHEASTERN LEGAL FOUNDATION 560 W. CROSSVILLE RD, STE 104 ROSWELL, GA 30075	58-1247027	501(C)(3)	35,000.	0.			FINANCIAL ASSISTANCE
GEORGIA CHAMBER OF COMMERCE 270 PEACHTREE STREET NW ATLANTA, GA 30303	58-1537370	501(C)(6)	29,120.	0.			FINANCIAL ASSISTANCE
SAVANNAH REAL ESTATE BOARD 7015 HODGSON MEMORIAL DR. SAVANNAH, GA 31406	58-0418380	501(C)(6)	27,549.	0.			FINANCIAL ASSISTANCE
COLUMBUS BOARD OF REALTORS 2512 WARM SPRINGS RD. COLUMBUS, GA 31904	58-0955618	501(C)(6)	16,705.	0.			FINANCIAL ASSISTANCE
UGA FOUNDATION 1 PRESS PL #101 ATHENS, GA 30601	58-6033837	501(C)(3)	15,000.	0.			FINANCIAL ASSISTANCE
ATHENS BOARD OF REALTORS 1720 MERIWEATHER DR WATKINSVILLE, GA 30677	58-1411342	501(C)(6)	14,100.	0.			FINANCIAL ASSISTANCE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 18.

3 Enter total number of other organizations listed in the line 1 table 0.

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Schedule I (Form 990) 2022

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATIONAL CENTER FOR CIVIL AND HUMAN RIGHTS FDN - 250 WILLIAMS ST NW STE 2322 - ATLANTA, GA 30303	46-1344768	501(C)(3)	11,113.	0.			FINANCIAL ASSISTANCE
GEORGIA ECONOMIC DEVELOPERS ASSOCIATION, INC. - 75 5TH STREET NW, STE 1200 - ATLANTA, GA 30308	58-1265989	501(C)(6)	10,600.	0.			FINANCIAL ASSISTANCE
GOLDEN ISLES ASSOCIATION OF REALTORS - 1801 GLOUCESTER ST - BRUNSWICK, GA 31520	58-1410315	501(C)(6)	10,321.	0.			FINANCIAL ASSISTANCE
COBB ASSOCIATION OF REALTORS 444 MANGET ST SE STE 100 MARIETTA, GA 30060	58-1107549	501(C)(6)	10,000.	0.			FINANCIAL ASSISTANCE
FEEDING GEORGIA, INC. 3400 N DESERT DR ATLANTA, GA 30344	58-2374577	501(C)(3)	10,000.	0.			FINANCIAL ASSISTANCE
GEORGIA PUBLIC POLICY FOUNDATION INC - 3200 COBB GALLERIA PKWY STE 214 - ATLANTA, GA 30339	58-1943161	501(C)(3)	10,000.	0.			FINANCIAL ASSISTANCE
HINESVILLE AREA BOARD OF REALTORS 111 RYON AVE HINESVILLE, GA 31313	58-1403651	501(C)(6)	9,035.	0.			FINANCIAL ASSISTANCE
CHEROKEE ASSOCIATION OF REALTORS 1600 RIVER PARK BLVD STE 104 WOODSTOCK, GA 30188	58-1446278	501(C)(6)	8,694.	0.			FINANCIAL ASSISTANCE
NORTHEAST GEORGIA BOARD OF REALTORS - 2145 DULUTH HWY 120 - DULUTH, GA 30097	58-1160007	501(C)(6)	6,825.	0.			FINANCIAL ASSISTANCE

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREATER AUGUSTA ASSOC. OF REALTORS 1214 ROY RD AUGUSTA, GA 30909	58-0671658	501(C)(6)	6,550.	0.			FINANCIAL ASSISTANCE
NEWNAN-COWETA BOARD OF REALTORS 41 FARMER ST STE 101 NEWNAN, GA 30263	23-7263053	501(C)(6)	6,050.	0.			FINANCIAL ASSISTANCE
GEORGIA ASSOCIATION OF REALTORS DISASTER RELIEF - 6065 BARFIELD RD STE 200 - ATLANTA, GA 30328	20-3255676	501(C)(3)	66,958.	0.			FINANCIAL ASSISTANCE

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 noncash assistance

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

PART I, LINE 2:

THE ORGANIZATION MAINTAINS RECORDS TO SUBSTANTIATE ALL GRANTS AND ASSISTANCE, BASED ON SELECTED CRITERIA ESTABLISHED BY THE ORGANIZATION.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

GEORGIA ASSOCIATION OF REALTORS, INC.

Employer identification number

58-0836843

Part I Questions Regarding Compensation

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

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

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

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

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

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input 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
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DEBRA S. JUNKIN CHIEF EXECUTIVE OFFICER	(i)	315,555.	42,918.	0.	9,467.	18,336.	386,276.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) BRAD MOCK SR. DIRECTOR OF GOVT. AFFAIRS	(i)	135,883.	15,480.	0.	4,076.	7,584.	163,023.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CHRISTINA EATON SR. DIRECTOR OF LEGAL AFFAIRS	(i)	131,106.	16,768.	0.	3,933.	6,427.	158,234.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) BRANDIE MINER CHIEF COMMUNICATIONS OFFICER	(i)	142,261.	2,843.	0.	4,268.	8,338.	157,710.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JEFFREY LEDFORD CHIEF ADVOCACY OFFICER	(i)	138,270.	3,096.	0.	4,148.	23,918.	169,432.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JENNIFER LUNDY CFO (FORMER)	(i)	133,021.	0.	0.	3,991.	6,669.	143,681.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 1A:

THE ASSOCIATION PAYS TRAVEL COSTS FOR SPOUSE TO ASSOCIATION RELATED TRAVEL.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

GEORGIA ASSOCIATION OF REALTORS, INC.

Employer identification number

58-0836843

FORM 990, PART VI, SECTION A, LINE 2:

IN ANY BOARD OF DIRECTORS THIS SIZE, FAMILIAL RELATIONSHIPS MAY EXIST
BETWEEN MEMBERS. GIVEN THE NATURE OF THE REAL ESTATE INDUSTRY, BROKERS AND
AGENTS SERVING ON THE BOARD MAY HAVE BUSINESS RELATIONSHIPS, AS WELL.
HOWEVER, THE NUMBER OF SUCH RELATIONSHIPS IS SMALL, AND THE SIZE OF THE
BOARD PREVENTS ANY GROUP FROM EXERTING UNDUE INFLUENCE OVER THE
ORGANIZATION'S ACTIVITIES.

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

ENTITY IS A MEMBERSHIP DRIVEN ORGANIZATION, WHEREBY MEMBERS PAY DUES
ANNUALLY.

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

THE BOARD OF DIRECTORS IS MADE UP OF THE PRESIDENT AND ANY ADDITIONAL
REPRESENTATIVES FROM EACH LOCAL BOARD. EACH LOCAL BOARD MAY BE ALLOWED TO
ELECT THOSE POSITIONS, PER THEIR BYLAWS.

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

THE AUDITED FINANCIAL STATEMENTS ARE PROVIDED TO THE BOARD FOR REVIEW AND
APPROVED BY THE AUDIT COMMITTEE. THE 990 IS REVIEWED BY THE EXECUTIVE
COMMITTEE (HAVING THE AUTHORITY TO ACT BETWEEN BOARD OF DIRECTOR MEETINGS)
AND CEO PRIOR TO FILING.

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

EVERY YEAR COMMITTEE MEMBERS ARE REQUIRED TO SIGN A CONFLICT OF INTEREST
POLICY AND DISCLOSURE CONSENT.

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

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization GEORGIA ASSOCIATION OF REALTORS, INC.	Employer identification number 58-0836843
---	--

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

THE PRESIDENT, THE PRESIDENT-ELECT AND THE IMMEDIATE PAST PRESIDENT SHALL CONDUCT A PERFORMANCE EVALUATION OF THE CHIEF EXECUTIVE OFFICER BETWEEN THE CLOSE OF THE GAR ANNUAL CONFERENCE AND EXPO AND THE START OF THE NAR ANNUAL CONVENTION. SUCH PERFORMANCE EVALUATION SHALL BE COMPLETED ON AN APPROPRIATE PERFORMANCE EVALUATION FORM.

ALL OTHER EMPLOYEES HAVE THEIR COMPENSATION LEVEL RECOMMENDED BY THE CEO AND APPROVED BY THE ADMINISTRATIONS AND OPERATIONS COMMITTEE.

THE PROCESSES REGARDING COMPENSATION ARE DOCUMENTED AND BASED UPON INDEPENDENT COMPENSATION WEBSITES FOR COMPARABILITY. STUDIES ARE DONE BASED OFF OF COMPENSATION REVIEWS OF SIMILAR POSITIONS, INCLUDING INDEPENDENT INFORMATION BASED ON LONGEVITY, SENIORITY, AND RELATED BENCHMARKS.

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

THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONTRACTED SERVICES	46,956.
SERVICE FEES	195,633.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	242,589.

FORM 990, PART XII, LINE 2C:

THE ASSOCIATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR

Name of the organization

GEORGIA ASSOCIATION OF REALTORS, INC.

Employer identification number

58-0836843

OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT.

Multiple horizontal lines for text entry.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **GEORGIA ASSOCIATION OF REALTORS, INC.** Employer identification number **58-0836843**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
GEORGIA REALTORS POLITICAL ACTION COMMITTEE, INC. - 58-1288715, 6065 BARFIELD ROAD, SUITE 200, ATLANTA, GA 30328	POLITICAL ACTION COMMITTEE	GEORGIA	527	N/A	N/A		X
GEORGIA ASSOCIATION OF REALTORS SCHOLARSHIP FOUNDATION, INC. - 58-1627007, 6065 BARFIELD ROAD, SUITE 200, ATLANTA, GA 30328	THE AWARDING OF SCHOLARSHIPS FOR THE STUDY OF REAL ESTATE SUBJECTS.	GEORGIA	501(C)(3)	TYPE II SUPPORTING	N/A		X
GEORGIA ASSOCIATION OF REALTORS DISASTER RELIEF FUND, INC. - 20-3255676, 6065 BARFIELD ROAD, SUITE 200, ATLANTA, GA 30328	TO PROVIDE RELIEF TO INDIVIDUALS WHO SUSTAIN DISASTER DAMAGE.	GEORGIA	501(C)(3)	170(B)(1)(A)(VI)	N/A		X

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

Schedule R (Form 990) 2022

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

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

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

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

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

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

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

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)	X	
s 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) GEORGIA REALTORS POLITICAL ACTION COMMITTEE, INC.	L	30,000.	FMV
(2) GEORGIA ASSOCIATION OF REALTORS SCHOLARSHIP FOUNDATION, INC.	L	10,000.	FMV
(3) GEORGIA REALTORS POLITICAL ACTION COMMITTEE INC.	R	103,758.	FMV
(4) GEORGIA REALTORS POLITICAL ACTION COMMITTEE INC.	S	145,255.	FMV
(5) GEORGIA ASSOCIATION OF REALTORS DISASTER RELIEF FUND, INC.	B	66,958.	FMV
(6) GEORGIA ASSOCIATION OF REALTORS SCHOLARSHIP FOUNDATION, INC.	R	31,590.	FMV

Type and Entity: SALE OF ADVERTISING IN POST-2017 NO **DETAIL CARRYOVER SCHEDULE**

Section 382 Annual Limitation

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
			_____	_____	_____	_____	_____	_____	_____	_____	_____
A 2018	96,537.										
B 2019	95,381.										
C 2020	124,513.										
D 2021	87,345.										
E 2022	127,334.										
F											
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
		_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
A											
B											
C											
D											
E											
F											
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J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											

Type and Entity: PRE-2018 NOL FED **DETAIL CARRYOVER SCHEDULE**

Section 382 Annual Limitation		Section 382 Carryover										
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2008	205,483.										
B	2009	13,817.										
C	2010	17,740.										
D	2011	120.										
E	2012	43,541.										
F	2013	30,090.										
G	2014	38,005.										
H	2015	52,938.										
I	2016	83,864.										
J	2017	91,266.										
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
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Q												
R												
S												
T												
U												
V												
W												

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

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022 or other tax year beginning , and ending

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

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

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

Form header section containing: A Check box if address changed, B Exempt under section 501(c)(6), C Book value of all assets at end of year 18,971,289, D Employer identification number 58-0836843, E Group exemption number, F Check box if an amended return.

Form header section containing: G Check organization type 501(c) corporation, H Check if filing only to Claim credit from Form 8941, I Check if a 501(c)(3) organization filing a consolidated return, J Enter the number of attached Schedules A (Form 990-T) 1, K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No, L The books are in care of CHARRISSE BUTLER Telephone number 770-451-1831

Table with 11 rows and 2 columns: Part I Total Unrelated Business Taxable Income. Rows include Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) 0, Charitable contributions (see instructions for limitation rules) 0, Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3, Deduction for net operating loss. See instructions 0, Specific deduction (generally \$1,000, but see instructions for exceptions) 1,000, Total deductions. Add lines 8 and 9 1,000, Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero 0.

Table with 7 rows and 2 columns: Part II Tax Computation. Rows include Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) 0, Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: Tax rate schedule or Schedule D (Form 1041), Proxy tax. See instructions, Other tax amounts. See instructions, Alternative minimum tax (trusts only), Tax on noncompliant facility income. See instructions, Total. Add lines 3 through 6 to line 1 or 2, whichever applies 0.

LHA For Paperwork Reduction Act Notice, see instructions. Form 990-T (2022)

Part III Tax and Payments			
1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d		1e	
2 Subtract line 1e from Part II, line 7		2	0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)		3	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here		4	0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)		5	0.
6a Payments: A 2021 overpayment credited to 2022	6a		
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	6g		
7 Total payments. Add lines 6a through 6g		7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded		11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)			
1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?			X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$			
4 Enter available pre-2018 NOL carryovers here \$ <u>576,864.</u> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.			
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
513190	\$ 403,776.		
	\$		
6a Did the organization change its method of accounting? (see instructions)			X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 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.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date	CEO	Title	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	STANLEY M SMITH II		STANLEY M SMITH II	11/15/23	PTIN
	Firm's name CARR, RIGGS & INGRAM, LLC		Firm's EIN		P00319916
	Firm's address 4004 SUMMIT BLVD NE, SUITE 800 ATLANTA, GA 30319		Phone no. 770.394.8000		72-1396621

May the IRS discuss this return with the preparer shown below (see instructions)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	---	-----------------------------

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/08	205,483.	0.	205,483.	205,483.
12/31/09	13,817.	0.	13,817.	13,817.
12/31/10	17,740.	0.	17,740.	17,740.
12/31/11	120.	0.	120.	120.
12/31/12	43,541.	0.	43,541.	43,541.
12/31/13	30,090.	0.	30,090.	30,090.
12/31/14	38,005.	0.	38,005.	38,005.
12/31/15	52,938.	0.	52,938.	52,938.
12/31/16	83,864.	0.	83,864.	83,864.
12/31/17	91,266.	0.	91,266.	91,266.
NOL CARRYOVER AVAILABLE THIS YEAR			576,864.	576,864.

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

Department of the Treasury
Internal Revenue Service

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

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

1
OMB No. 1545-0047

2022

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

A Name of the organization GEORGIA ASSOCIATION OF REALTORS, INC.	B Employer identification number 58-0836843
C Unrelated business activity code (see instructions) 513190	D Sequence: 1 of 1

E Describe the unrelated trade or business **SALE OF ADVERTISING IN THE GEORGIA REALTOR'S**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance			
2 Cost of goods sold (Part III, line 8)	1c			
3 Gross profit. Subtract line 2 from line 1c	2			
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	3			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4a			
c Capital loss deduction for trusts	4b			
5 Income (loss) from a partnership or an S corporation (attach statement)	4c			
6 Rent income (Part IV)	5			
7 Unrelated debt-financed income (Part V)	6			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	7			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	8			
10 Exploited exempt activity income (Part VIII)	9			
11 Advertising income (Part IX)	10	47,065.	174,399.	-127,334.
12 Other income (see instructions; attach statement)	11			
13 Total. Combine lines 3 through 12	12	47,065.	174,399.	-127,334.

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

1 Compensation of officers, directors, and trustees (Part X)				
2 Salaries and wages				
3 Repairs and maintenance				
4 Bad debts				
5 Interest (attach statement). See instructions				
6 Taxes and licenses				
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion				
10 Contributions to deferred compensation plans				
11 Employee benefit programs				
12 Excess exempt expenses (Part VIII)				
13 Excess readership costs (Part IX)				
14 Other deductions (attach statement)				
15 Total deductions. Add lines 1 through 14	15			0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			-127,334.
17 Deduction for net operating loss. See instructions	17			0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18			-127,334.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

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

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

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

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				0.
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)				0.

Part V Unrelated Debt-Financed Income (see instructions)

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

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
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)				0.
11 Total dividends-received deductions included in line 10				0.

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

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

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

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

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

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

Part IX Advertising Income

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

A GEORGIA REALTOR ' S MAGAZINE

B

C

D

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

	A	B	C	D
2 Gross advertising income	47,065.			
Add columns A through D. Enter here and on Part I, line 11, column (A)				47,065.

a				
3 Direct advertising costs by periodical	174,399.			
a Add columns A through D. Enter here and on Part I, line 11, column (B)				174,399.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8	-127,334.			
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5 Readership costs

6 Circulation income

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

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

0.

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

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

Total. Enter here and on Part II, line 1

0.

Part XI Supplemental Information (see instructions)

FORM 990-T DESCRIPTION OF ORGANIZATION'S UNRELATED STATEMENT 2
 SCHEDULE A BUSINESS ACTIVITY

SALE OF ADVERTISING IN THE GEORGIA REALTOR'S MAGAZINE

TO FORM 990-T, SCHEDULE A, LINE E

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	96,537.	0.	96,537.	96,537.
12/31/19	95,381.	0.	95,381.	95,381.
12/31/20	124,513.	0.	124,513.	124,513.
12/31/21	87,345.	0.	87,345.	87,345.
NOL CARRYOVER AVAILABLE THIS YEAR			403,776.	403,776.



Mailing Address:
 Georgia Department of Revenue
 Processing Center
 PO Box 740397
 Atlanta, Georgia 30374-0397

Page 1

Amended Amended due to IRS Audit Address Change UET Annualization Exception attached

For the taxable year beginning				01/01/2022		and ending		12/31/2022		
Name of Organization				Name of Fiduciary				Federal Employer ID No. (in case of employees' trust described in section 401 (a) and exempt under section 501 (a), insert the trust's identification number.) 58-0836843		
GEORGIA ASSOCIATION OF RE										
Number and Street				Number and Street				NAICS Code		
6065 BARFIELD ROAD, SUITE										
City or Town				City or Town				Date of current exemption letter.		
ATLANTA										
State		ZIP Code		State		ZIP Code		IRS code section for which you are exempt. 501C6		
GA		30328								
Georgia Unrelated Business Taxable Income								SCHEDULE 1		
1. Unrelated business taxable income from Federal Form 990-T (attach copy)								1.		0
2. Additions								2.		
3. Total (add Line 1 and Line 2)								3.		
4. Subtractions								4.		
5. Adjusted unrelated business taxable income (Line 3 less Line 4)								5.		
6. Income allocated everywhere								6.		
7. Unrelated business taxable income subject to apportionment (Line 5 less Line 6)								7.		
8. Apportionment ratio (Attach Computation Schedule)								8.		1.000000
9. Georgia apportioned unrelated business taxable income (Line 7 x Line 8)								9.		0
10. Income allocated to Georgia (Attach Schedule)								10.		
11. Total of Lines 9 and 10								11.		0
12. Georgia net operating loss deduction (Attach Schedule) (See IT-611 instructions for 80% limitation)								12.		
13. Georgia unrelated business taxable income (Line 11 less Line 12)								13.		



2201615025

Name GEORGIA ASSOCIATION OF RE

FEIN 58-0836843

COMPUTATION OF GEORGIA UNRELATED BUSINESS INCOME TAX		SCHEDULE 2
1. Line 13, Schedule 1 multiplied by 5.75%	1.	
2. Less: Credits used from Schedule 3, do not enter more than Line 1 of Schedule 2	2.	
3. Less: Payments	3.	
4. Withholding Credits (G2-A, G2-LP and/or G2-RP)	4.	
5. Schedule 3B Refundable tax credits	5.	
6. Balance of tax due OR overpayment	6.	0
7. Interest due (See Instructions)	7.	
8. Underestimated tax penalty	8.	
9. Other penalties due (See Instructions)	9.	
10. Balance of tax, interest and penalties due with return	10.	
11. If Line 6 is an overpayment, amount after any penalties and interest to be credited on _____		
Estimated Tax ▶		
Refunded ▶		

A COPY OF THE FEDERAL 990-T AND SUPPORTING SCHEDULES (AND ANY EXTENSION) MUST BE ATTACHED TO THIS RETURN.
 DECLARATION: I/We declare under penalty of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

DEBRA S. JUNKIN
 Signature of Officer

STANLEY M SMITH II
 Signature of Individual or Firm Preparing Return

CEO
 Title

11/15/23
 Date

P00319916
 Employee ID or Social Security Number



2201615035

Name **GEORGIA ASSOCIATION OF RE**

FEIN **58-0836843**

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

1. **Complete a separate schedule for each Credit Code.**
2. Total the amounts on Line 11 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover, please complete a schedule even if the credit is not used for this tax year.
4. Enter credits which are attributable to unrelated trade or business income from Georgia sources. See Form 600 for the credit codes that may apply. Exempt organizations are only eligible for tax credits to the extent they apply to unrelated trade or business income from Georgia sources (note not all credits apply to 600T).
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
7. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
8. Before the Line 12 carryover is applied to the next year, the amount must be reduced by any carryovers that have expired.

For the credit generated this tax year, list the Company Name, ID number, and Credit Certificate number, if applicable. Purchased credits should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and ID# below.

1. Credit Code		
2. Credit remaining from previous years		
3. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
4. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
5. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
6. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
7. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
8. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
9. Company Name		ID Number
Credit Certificate #		Credit Generated this tax year
10. Total available credit for this tax year (sum of Lines 2 through 9)		10.
11. Credit Used this tax year (enter here and on Line 2, Schedule 2)		11.
12. Potential carryover to next tax year (Line 10 less Line 11)		12.