

Form **990-T**  
 Department of the Treasury  
 Internal Revenue Service

**Exempt Organization Business Income Tax Return**  
**(and proxy tax under section 6033(e))**  
 For calendar year 2022 or other tax year beginning 07-01-2022 and ending 06-30-2023  
 ▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
 ▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047  
**2022**  
 Open to Public Inspection for 501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed.  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) SPRINGFIELD COLLEGE  Number, street, and room or suite no. If a P.O. box, see instructions. 263 ALDEN STREET  City or town, state or province, and ZIP or foreign postal code SPRINGFIELD, MA 01109  <b>C</b> Book value of all assets at end of year . . . . ▶ 303,553,641	<b>D</b> Employer identification number 04-2104329  <b>E</b> Group exemption number (see instructions)  <b>F</b> <input type="checkbox"/> Check box if an amended return.
<b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust State college/university <input type="checkbox"/>		<b>H</b> Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439	
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . ▶ <input type="checkbox"/>		<b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . ▶ 2	
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶		<b>L</b> The books are in care of ▶ TANYA SEARS AVP FINANCEADMINCON Telephone number ▶ (413) 748-3145 263 ALDEN STREET SPRINGFIELD, MA 01109	

**Part I Total Unrelated Business Taxable Income**

<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	<b>1</b>	4,743
<b>2</b> Reserved . . . . .	<b>2</b>	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	4,743
<b>4</b> Charitable contributions (see instructions for limitation rules) . . . . .	<b>4</b>	0
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . . .	<b>5</b>	4,743
<b>6</b> Deduction for net operating loss. See instructions  . . . . .	<b>6</b>	4,743
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	<b>8</b>	1,000
<b>9</b> Trusts. Section 199A deduction. See instructions . . . . .	<b>9</b>	
<b>10</b> Total deductions. Add lines 8 and 9 . . . . .	<b>10</b>	1,000
<b>11</b> Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	<b>11</b>	0

**Part II Tax Computation**

<b>1</b> Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) . . . . . ▶	<b>1</b>	0
<b>2</b> Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . . ▶	<b>2</b>	
<b>3</b> Proxy tax. See instructions . . . . . ▶	<b>3</b>	
<b>4</b> Other tax amounts. See instructions . . . . .	<b>4</b>	
<b>5</b> Alternative minimum tax (trusts only) . . . . .	<b>5</b>	
<b>6</b> Tax on noncompliant facility income. See instructions . . . . .	<b>6</b>	
<b>7</b> Total. Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	<b>7</b>	0

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
3 Other amounts due. Check if from: Form 4255 Form 8611 Form 8697 Form 8866
Other (attach statement) 3
4 Total tax. Add lines 2 and 3 (see instructions). Check if includes tax previously deferred under section 1294. Enter the tax amount here 4
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) 5
6a Payments: A 2021 overpayment credited to 2022 6a
b 2022 estimated tax payments. Check if section 643(g) election applies 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: Form 2439 Other Form 4136 Total 6g
7 Total payments. Add lines 6a through 6g 7
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached 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
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.
3 Enter the amount of tax-exempt interest received or accrued during the tax year
4 Enter available pre-2018 NOL carryovers here. Do not 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 4.
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
523000 \$ 205,543
713940 \$ 11,286
6a Did the organization change its method of accounting? (see instructions)
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.

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.

Sign Here Signature of officer: LESTER PRIMUS Date: 2024-04-18 Title: VP FINANCE & ADMINISTRATION
May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only Print/Type preparer's name: LAURA KIELCZEWSKI Preparer's signature Date: 2024-04-16 Check if self-employed PTIN: P00740769
Firm's name: COHNREZNICK LLP Firm's EIN: 22-1478099
Firm's address: 350 CHURCH STREET 12TH FLOOR HARTFORD, CT 06103 Phone no. (959) 200-7000

**TY 2022 IncomeLossPartnershipSCorpSch****Name:** SPRINGFIELD COLLEGE**EIN:** 04-2104329**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
VARIOUS INVESTMENTS IN PARTNERSHIPS	931,981	-950,999	-19,018

**Total share of gross income:** 931,981

**Total share of deductions:** -950,999

**Total gain or loss:** -19,018

## TY 2022 Pre2018NOLSchedule

**Name:** SPRINGFIELD COLLEGE

**EIN:** 04-2104329

**Pre-2018 NOL carried forward  
from prior year:** 504,284

**Pre-2018 NOL Included in NOL  
deduction:** 4,743

### Pre-2018 NOL Activities Included on Schedule A

Activity code	Post-2017 Carried Over to Subsequent Tax Years
523000	0
713940	0

**Total Pre-2018 NOL Activities  
Included on Schedule A:** 0

**Total Pre-2018 NOLs Applied:** 4,743

**Balance remaining after total Pre-  
2018 applied:** 0

**Pre-2018 NOL Expiring Current  
Year:** 0

**Pre-2018 Carried Over to  
Subsequent Tax Years:** 499,541

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

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

OMB No. 1545-0047  
**2022**  
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Department of the Treasury  
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▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

**A** Name of the organization  
SPRINGFIELD COLLEGE

**B** Employer identification number  
04-2104329

**C** Unrelated business activity code (see instructions) ▶ 523000 **D** Sequence: 1 of 2

**E** Describe the unrelated trade or business ▶ INVESTMENT PARTNERSHIPS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)		<b>4a</b> 25,589		25,589
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> -20,846		-20,846
<b>6</b> Rent income (Part IV)		<b>6</b> 0	0	
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b> 0	0	
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b> 0	0	
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b> 0	0	
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b> 0	0	
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> 4,743	0	4,743

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

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	0
<b>2</b> Salaries and wages	<b>2</b>	
<b>3</b> Repairs and maintenance	<b>3</b>	
<b>4</b> Bad debts	<b>4</b>	
<b>5</b> Interest (attach statement) (see instructions)	<b>5</b>	
<b>6</b> Taxes and licenses	<b>6</b>	
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	
<b>9</b> Depletion	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	
<b>11</b> Employee benefit programs	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	0
<b>14</b> Other deductions (attach statement)	<b>14</b>	
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>	0
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	4,743
<b>17</b> Deduction for net operating loss (see instructions)	<b>17</b>	0
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>	4,743

**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

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

**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**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . ▶				<b>0</b>
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .				
<b>5</b> <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . . ▶				<b>0</b>

**Part V Unrelated Debt-Financed Income** (see instructions)

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

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt-financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8</b> <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . . ▶				<b>0</b>
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10</b> <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . ▶				<b>0</b>
<b>11</b> <b>Total dividends-received deductions</b> included in line 10 . . . . . ▶				<b>0</b>

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
			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 columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
		0		0

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

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





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

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

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

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

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

<b>A</b> Name of the organization SPRINGFIELD COLLEGE	<b>B</b> Employer identification number 04-2104329
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<b>C</b> Unrelated business activity code (see instructions) ▶ 713940	<b>D</b> Sequence: 2 of 2
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**E** Describe the unrelated trade or business ▶ WELLNESS CENTER MEMBERSHIPS

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶			
<b>2</b> Cost of goods sold (Part III, line 8)	<b>1c</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>2</b>			
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	<b>3</b>			
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	<b>4a</b>			
<b>c</b> Capital loss deduction for trusts	<b>4b</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>4c</b>			
<b>6</b> Rent income (Part IV)	<b>5</b>	0	0	
<b>7</b> Unrelated debt-financed income (Part V)	<b>6</b>	0	0	
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>7</b>	0	0	
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>8</b>	0	0	
<b>10</b> Exploited exempt activity income (Part VIII)	<b>9</b>	0	0	
<b>11</b> Advertising income (Part IX)	<b>10</b>	0	0	
<b>12</b> Other income (see instructions; attach statement)	<b>11</b>	0	0	
<b>13 Total.</b> Combine lines 3 through 12	<b>12</b>	0	0	0
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	0	0	0

<b>Part II</b> Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income		(A) Income	(B) Expenses	(C) Net
<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>			0
<b>2</b> Salaries and wages	<b>2</b>			
<b>3</b> Repairs and maintenance	<b>3</b>			
<b>4</b> Bad debts	<b>4</b>			
<b>5</b> Interest (attach statement) (see instructions)	<b>5</b>			
<b>6</b> Taxes and licenses	<b>6</b>			
<b>7</b> Depreciation (attach Form 4562) (see instructions)	<b>7</b>			
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>			
<b>9</b> Depletion	<b>9</b>			
<b>10</b> Contributions to deferred compensation plans	<b>10</b>			
<b>11</b> Employee benefit programs	<b>11</b>			
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>			
<b>13</b> Excess readership costs (Part IX)	<b>13</b>			0
<b>14</b> Other deductions (attach statement)	<b>14</b>			
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>			0
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>			0
<b>17</b> Deduction for net operating loss (see instructions)	<b>17</b>			0
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>			0

**Part III Cost of Goods Sold** Enter method of inventory valuation ▶

<b>1</b> Inventory at beginning of year . . . . .	<b>1</b>	
<b>2</b> Purchases . . . . .	<b>2</b>	
<b>3</b> Cost of labor . . . . .	<b>3</b>	
<b>4</b> Additional section 263A costs (attach statement) . . . . .	<b>4</b>	
<b>5</b> Other costs (attach statement) . . . . .	<b>5</b>	
<b>6 Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b> Inventory at end of year . . . . .	<b>7</b>	
<b>8 Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 . . . . .	<b>8</b>	
<b>9</b> 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**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Rent received or accrued				
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) . . . . .				
<b>b</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) . . . . .				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) . ▶				<b>0</b>
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .				
<b>5 Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) . . . . . ▶				<b>0</b>

**Part V Unrelated Debt-Financed Income** (see instructions)

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

**A**  \_\_\_\_\_

**B**  \_\_\_\_\_

**C**  \_\_\_\_\_

**D**  \_\_\_\_\_

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Gross income from or allocable to debt-financed property . . . . .				
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D) . . . . .				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement) . . . . .				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement) . . . . .				
<b>6</b> Divide line 4 by line 5 . . . . .	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6				
<b>8 Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) . . . . . ▶				<b>0</b>
<b>9</b> Allocable deductions. Multiply line 3c by line 6				
<b>10 Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) . . ▶				<b>0</b>
<b>11 Total dividends-received deductions</b> included in line 10 . . . . . ▶				<b>0</b>

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
			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 columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> . . . . . ▶		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
		0		0

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

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



**SCHEDULE D  
(Form 1120)**  
Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**  
Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,  
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123  
**2022**

Name  
SPRINGFIELD COLLEGE

Employer identification number  
04-2104329

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

**Part I Short-Term Capital Gains and Losses -- Generally Assets Held One Year or Less (see instructions)**

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part 1, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				353
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>5</b>
<b>6</b> Unused capital loss carryover (attach computation)				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				<b>7</b> 353

**Part II Long-Term Capital Gains and Losses -- Generally Assets Held More Than One Year (see instructions)**

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				16,782
<b>11</b> Enter gain from Form 4797, line 7 or 9				<b>11</b> 8,454
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>13</b>
<b>14</b> Capital gain distributions (see instructions)				<b>14</b>
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				<b>15</b> 25,236

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

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	353
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	25,236
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns	25,589

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



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

Social security number or taxpayer identification number

SPRINGFIELD COLLEGE

04-2104329

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

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

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

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

**(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

**(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

**(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	VARIOUS INVESTMENTS IN PARTNERSHIPS				( )			16,782
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) . . . . . ▶					( )			16,782

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