

PUBLIC DISCLOSURE COPY

Form 990-T

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

OMB No. 1545-0047

2024

For calendar year 2024 or other tax year beginning 2024, and ending 2024

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 an 501(c)(3).

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

Department of the Treasury Internal Revenue Service

Header section containing organization name (SAMARITAN'S FEET INTERNATIONAL), address (4808 CHESAPEAKE DR., CHARLOTTE, NC 28216), and identification numbers (Employer ID: 14-1880905).

Section G: Check organization type (501(c) corporation checked). Section H: Check if filing only to claim. Section I: Check if a 501(c)(3) organization filing a consolidated return. Section J: Enter the number of attached Schedules A (1).

L The books are in care of (SEE STATEMENT) Telephone number (704) 341-1630

Part I: Total Unrelated Business Taxable Income. Table with 11 rows showing calculations from unrelated business income to final taxable income of 0.

Part II: Tax Computation. Table with 7 rows showing tax calculations for organizations, trusts, and proxy tax, resulting in a total tax of 0.

Part III: Tax and Payments. Table with 4 main rows showing foreign tax credit, other credits, amounts due, and total tax of 0.

For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 11291J

Form 990-T (2024)

Part III Tax and Payments (continued)

5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)		5	0
6a	Payments: Preceding year's overpayment credited to the current year	6a	0	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	0	
c	Tax deposited with Form 8868	6c	0	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	0	
e	Backup withholding (see instructions)	6e	0	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	0	
g	Elective payment election amount from Form 3800	6g	0	
h	Payment from Form 2439	6h	0	
i	Credit from Form 4136	6i	0	
j	Other (see instructions)	6j	0	
7	Total payments. Add lines 6a through 6j	7		0
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		0
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		0
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		0
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax 0 Refunded	11		0

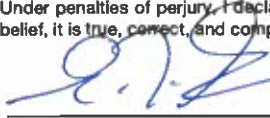
Part IV Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
1 At any time during the 2024 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 \$ 0		
4 Enter available pre-2018 NOL carryovers here \$ 0. 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	
-----	\$ -----	
-----	\$ -----	
-----	\$ -----	
-----	\$ -----	
6a Reserved for future use		
b Reserved for future use		

Part V Supplemental Information

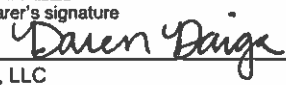
Provide any additional information. See instructions.

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  | Date 11/17/25 | Title PRESIDENT

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name DAREN DAIGA	Preparer's signature 	Date 11/17/2025	Check <input type="checkbox"/> if self-employed	PTIN P01074795
	Firm's name CRI CAPIN CROUSE ADVISORS, LLC	Firm's EIN 33-2621854			
	Firm's address 345 MASSACHUSETTS AVE SUITE 300, INDIANAPOLIS, IN 46204	Phone no. (505) 502-2746			

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

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

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

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

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

A Name of the organization SAMARITAN'S FEET INTERNATIONAL	B Employer identification number 14-1880905
C Unrelated business activity code (see instructions) 901101	D Sequence: 1 of 1

E Describe the unrelated trade or business **DEBT-FINANCED INCOME**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales <u>0</u>			
b	Less returns and allowances <u>0</u> c Balance	0		
2	Cost of goods sold (Part III, line 8)	0		
3	Gross profit. Subtract line 2 from line 1c	0		0
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	0		0
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	0		0
c	Capital loss deduction for trusts			
5	Income (loss) from a partnership or an S corporation (attach statement)	0		0
6	Rent income (Part IV)	0	0	0
7	Unrelated debt-financed income (Part V)	206,106	307,590	(101,484)
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	0	0	0
10	Exploited exempt activity income (Part VIII)	0	0	0
11	Advertising income (Part IX)	0	0	0
12	Other income (see instructions; attach statement)	0		0
13	Total. Combine lines 3 through 12	206,106	307,590	(101,484)

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)			0
2	Salaries and wages			0
3	Repairs and maintenance			0
4	Bad debts			0
5	Interest (attach statement). See instructions			0
6	Taxes and licenses			0
7	Depreciation (attach Form 4562). See instructions	7	66,589	
8	Less depreciation claimed in Part III and elsewhere on return	8a	66,589	8b
9	Depletion			0
10	Contributions to deferred compensation plans			0
11	Employee benefit programs			0
12	Excess exempt expenses (Part VIII)			0
13	Excess readership costs (Part IX)			0
14	Other deductions (attach statement)			3,000
15	Total deductions. Add lines 1 through 14			3,000
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			(104,484)
17	Deduction for net operating loss. See instructions			0
18	Unrelated business taxable income. Subtract line 17 from line 16			(104,484)

For Paperwork Reduction Act Notice, see instructions. Cat. No. 740360 Schedule A (Form 990-T) 2024

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	0
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
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 2a and 2b (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 4808 CHESAPEAKE DR., CHARLOTTE, NC 28216

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property	314,378			
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)	66,589			
b Other deductions (attach statement)	402,584			
c Total deductions (add lines 3a and 3b, columns A through D)	469,173			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)	2,830,856			
5 Average adjusted basis of or allocable to debt-financed property (attach statement)	4,318,150			
6 Divide line 4 by line 5	65.56 %	%	%	%
7 Gross income reportable. Multiply line 2 by line 6	206,106			
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				206,106
9 Allocable deductions. Multiply line 3c by line 6	307,590			
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				307,590
11 Total dividends — received deductions included in line 10				0

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)					

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 columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

		Add amounts in column 2. Enter here and on Part I, line 9, column (A).		Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals		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
		0

Part IX Advertising Income

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

- A**
- B**
- C**
- D**

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

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A)				0
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)				0
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 -0- on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
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 -0- 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)

Return Reference - Identifier	Explanation
BOOK CARE - NAME AND ADDRESS	PATRICIA KRIGER, 4808 CHESAPEAKE DR., CHARLOTTE, NC 28216

Year Generated	Amount Generated	Amount Used in Prior Years	Amount Used in Current Year	Amount Converted to NOL	Amount Remaining	Contribution Carryover Expires
2023	4,866,229	4,009			4,862,220	2028
2024	5,385,000				5,385,000	2029
Totals	10,251,229	4,009	0	0	10,247,220	

Description	Amount
DEBT-FINANCED INCOME	
(1) TAX PREP FEES	3,000

DEBT-FINANCED INCOME							
(1) 4808 CHESAPEAKE DR., CHARLOTTE, NC 28216	Description	Cost - Salvage Value	Year Acquired	Useful Life (Years)	Life Remaining (Years)	Annual Depreciation Expense	Allowable Depreciation Expense
	BUILDING						66,589
Total for Schedule A - Part V, Line 3(a), Straight Line Depreciation							66,589

DEBT-FINANCED INCOME

	Description	Amount
	(1) 4808 CHESAPEAKE DR., CHARLOTTE, NC 28216	PROPERTY TAX
INTEREST EXPENSE		43,641
UTILITIES		65,089
REPAIRS & MAINTENANCE		29,350
INSURANCE		7,028
JANITORIAL SERVICES		7,130
SECURITY		810
LANDSCAPING, SNOW REMOVAL, ETC.		4,683
GATEGUARD		13,282
SALARIES & WAGES		14,889
INTERNET		7,072
HVAC REPAIR EXPENSE		197,543
		Total
Total for Schedule A - Part V, Line 3(b), Other Deductions		402,584

DEBT-FINANCED INCOME		
(1) 4808 CHESAPEAKE DR., CHARLOTTE, NC 28216	Monthly Average Acquisition Indebtedness	Allocable Average Acquisition Indebtedness
	2,830,856	2,830,856
Total for Schedule A - Part V, Line 4, Average Acquisition Indebtness		2,830,856

DEBT-FINANCED INCOME				
(1) 4808 CHESAPEAKE DR., CHARLOTTE, NC 28216	Description	Adjusted Basis Amount	Percent Allocable	Allocable Adjusted Basis
		4,318,150	100.00%	4,318,150
Total for Schedule A - Part V, Line 5, Average Adjusted Basis				4,318,150

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number.

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for election details and 13 rows for listed property details, including columns for description, cost, and elected cost.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for special depreciation allowance and other depreciation details.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for MACRS deductions for assets placed in service in tax years beginning before 2024.

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

Table with 7 columns: Classification of property, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction.

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

Table with 7 columns: Class life, Month and year placed in service, Basis for depreciation, Recovery period, Convention, Method, Depreciation deduction.

Part IV Summary (See instructions.)

Table with 3 rows for summary of listed property, total amounts, and basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions .							25	0	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	0	0	0	0	0	0	0	0	0	0	0	0
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year (see instructions):					
43 Amortization of costs that began before your 2024 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0