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CLIENT'S COPY

IRS E-file Signature Authorization for a Tax Exempt Entity

Form 8879-TE

For calendar year 2023, or fiscal year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20\_\_\_\_

2023

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

Respite for All Foundation

EIN or SSN

\*\*-\*\*\*\*\*

Name and title of officer or person subject to tax Scott Bamman President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 2 columns: Line number and description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Edward G Reifenberg CPA to enter my PIN 45712. ERO firm name. Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

63582245711

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

**File a separate application for each return.**  
**Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

|                      |  |   |
|----------------------|--|---|
| <b>Type or Print</b> | Name of exempt organization, employer, or other filer, see instructions.<br><b>Respite for All Foundation</b>                | Taxpayer identification number (TIN)<br><b>**-*****</b> |
|                      | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>2622 Fernway Drive</b>                          |   |
|                      | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>Montgomery, AL 36111-1728</b> |   |

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 4720 (other than individual) | 09          |
| Form 4720 (individual)                   | 03          | Form 5227                         | 10          |
| Form 990-PF                              | 04          | Form 6069                         | 11          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 8870                         | 12          |
| Form 990-T (trust other than above)      | 06          | Form 5330 (individual)            | 13          |
| Form 990-T (corporation)                 | 07          | Form 5330 (other than individual) | 14          |
| Form 1041-A                              | 08          |                                   |             |

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **Patricia Seay**  
**2234 Myrtlewood - Montgomery, AL 36111**

Telephone No. **334-462-6566** Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **November 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 **23** or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

|   |           |    |           |
|---|-----------|----|-----------|
| <b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.   | <b>3a</b> | \$ | <b>0.</b> |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | <b>3b</b> | \$ | <b>0.</b> |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | <b>3c</b> | \$ | <b>0.</b> |

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2024)

# 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)

**2023**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the **2023** calendar year, or tax year beginning and ending

|  |  |                                    |   |
|--|--|------------------------------------|---|
| <b>B</b> Check if applicable:<br><br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>Respite for All Foundation</b>   |                                    | <b>D</b> Employer identification number<br><br>** - *****   |
|  | Doing business as  |                                    | <b>E</b> Telephone number<br><b>334-440-9911</b>  |
|  | Number and street (or P.O. box if mail is not delivered to street address)                                   | Room/suite                         |   |
|  | <b>2622 Fernway Drive</b>  |                                    | <b>G</b> Gross receipts \$ <b>640996.</b>   |
|  | City or town, state or province, country, and ZIP or foreign postal code<br><b>Montgomery, AL 36111-1728</b> |                                    | <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions |
| <b>F</b> Name and address of principal officer: <b>Scott Bamman same as C above</b>  |  | <b>H(c)</b> Group exemption number |   |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527   |  |                                    |   |
| <b>J</b> Website: <b>respitforall.org</b>  |  |                                    |   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other  |  |                                    | <b>L</b> Year of formation: <b>2019</b> <b>M</b> State of legal domicile: <b>AL</b>   |

**Part I Summary**

|   |  |                                  |                     |
|---|--|----------------------------------|---------------------|
| <b>Activities &amp; Governance</b>  | <b>1</b> Briefly describe the organization's mission or most significant activities: <b>RFA seeks to proliferate and nurture a faith based volunteer model in communities for support of</b> |                                  |                     |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.   |                                  |                     |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>                         | <b>14</b>           |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>                         | <b>14</b>           |
|   | <b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)  | <b>5</b>                         | <b>1</b>            |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>                         | <b>0</b>            |
|   | <b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12  | <b>7a</b>                        | <b>0.</b>           |
| <b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11     | <b>7b</b>  | <b>0.</b>                        |                     |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)   | <b>Prior Year</b>                | <b>Current Year</b> |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)  | <b>283393.</b>                   | <b>521265.</b>      |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | <b>4262.</b>                     | <b>36271.</b>       |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | <b>16.</b>                       | <b>10135.</b>       |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | <b>-2791.</b>                    | <b>33881.</b>       |
|   |  | <b>284880.</b>                   | <b>601552.</b>      |
| <b>Expenses</b>   | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)   | <b>0.</b>                        | <b>60000.</b>       |
|   | <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)  | <b>0.</b>                        | <b>0.</b>           |
|   | <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | <b>0.</b>                        | <b>81796.</b>       |
|   | <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)   | <b>0.</b>                        | <b>0.</b>           |
|   | <b>b</b> Total fundraising expenses (Part IX, column (D), line 25)   | <b>30382.</b>                    |                     |
|   | <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)   | <b>164434.</b>                   | <b>180014.</b>      |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | <b>164434.</b>   | <b>321810.</b>                   |                     |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                      | <b>120446.</b>   | <b>279742.</b>                   |                     |
| <b>Net Assets or Fund Balances</b>  | <b>20</b> Total assets (Part X, line 16)   | <b>Beginning of Current Year</b> | <b>End of Year</b>  |
|   | <b>21</b> Total liabilities (Part X, line 26)  | <b>489671.</b>                   | <b>815251.</b>      |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20   | <b>0.</b>                        | <b>45834.</b>       |
|   | <b>489671.</b>   | <b>769417.</b>                   |                     |

**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.

|                               |  |                      |      |   |
|-------------------------------|--|----------------------|------|---|
| <b>Sign Here</b>              | Signature of officer   |                      | Date |   |
|                               | <b>Scott Bamman, President</b><br>Type or print name and title |                      |      |   |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                                     | Preparer's signature | Date | Check if self-employed <input checked="" type="checkbox"/> PTIN |
|                               | <b>Ed Reifenberg</b>   |                      |      | <b>P00019626</b>  |
| <b>Preparer Use Only</b>      | Firm's name  | Firm's EIN           |      |   |
|                               | <b>Edward G Reifenberg CPA</b>                                 | <b>** - *****</b>    |      |   |
|                               | Firm's address   | Phone no.            |      |   |
|                               | <b>2134 Vaughn Lane</b><br><b>Montgomery, AL 36106</b>         | <b>334-462-6566</b>  |      |   |

May the IRS discuss this return with the preparer shown above? See instructions  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 [X]

1 Briefly describe the organization's mission: Respite for All Foundation works to inspire, incubate, and support Respite Volunteer Ministries for communities seeking to minister to persons living with Alzheimer's and other forms of dementia and their caregivers. RFA does this through providing funding, education, and

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [X] Yes [ ] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

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

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) Held a "Brain Science Luncheon" with a national recognized researcher in the field of dementia attended by 500 people. This is an accomplishment, but held every year as a fund raiser, costing 69,825 in fund raising expenses and raising 73,925 in contributions and sponsorships.

4b (Code: ) (Expenses \$ 194459. including grants of \$ 60000. ) (Revenue \$ 0. ) Started 6 new Respite programs in 6 different states including training staff and volunteers, providing best practices materials and funding start up seed grants.

4c (Code: ) (Expenses \$ 30239. including grants of \$ ) (Revenue \$ 27478. ) Held three day Respite conference and workshop for presentations, best practices, and training attended by 75 persons

4d Other program services (Describe on Schedule O.) (Expenses \$ 8954. including grants of \$ ) (Revenue \$ 13617.)

4e Total program service expenses 233652.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No response columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited 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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (14), 1b (14), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed None
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.
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
Patricia Seay - 334-462-6566
2234 Myrtlewood, Montgomery, AL 36111

**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)<br>Name and title                     | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>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) Daphne Johnston<br>Executive Director | 40.00   |   |                       | X       |              |                              | 77000. | 0.  | 0.   |   |
| (2) Patricia G Seay<br>Treasurer          | 2.00  | X   |                       | X       |              |                              | 0.     | 0.  | 0.   |   |
| (3) Bishop Lawson Bryan<br>Board member   | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (4) Tom Watson<br>Board member            | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (5) Warren Barrow<br>Board member         | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (6) Fayron Epps<br>Board member           | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (7) Daniel Lindsey<br>Board member        | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (8) Andrea McCain<br>Board member         | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (9) SuSu Millsap<br>Board member          | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (10) Bill Parker<br>Board member          | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (11) Anne Warren<br>Board member          | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (12) Lynn Beshear<br>Board member         | 1.00  | X   |                       |         |              |                              | 0.     | 0.  | 0.   |   |
| (13) Scott Bamman<br>President            | 2.00  | X   |                       | X       |              |                              | 0.     | 0.  | 0.   |   |
| (14) Bill Newton<br>Board member          | 1.00  | X   |                       | X       |              |                              | 0.     | 0.  | 0.   |   |
| (15) Elizabeth Crum<br>Secretary          | 1.00  | X   |                       | X       |              |                              | 0.     | 0.  | 0.   |   |
|   |   |   |                       |         |              |                              |        |   |  |   |
|   |   |   |                       |         |              |                              |        |   |  |   |



**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  | <b>1 a</b> Federated campaigns .....  | <b>1a</b>     |                |                                    |                            |  |  |
|   | <b>b</b> Membership dues .....  | <b>1b</b>     |                |                                    |                            |  |  |
|   | <b>c</b> Fundraising events .....   | <b>1c</b>     |                |                                    |                            |  |  |
|   | <b>d</b> Related organizations .....  | <b>1d</b>     |                |                                    |                            |  |  |
|   | <b>e</b> Government grants (contributions) .....  | <b>1e</b>     |                |                                    |                            |  |  |
|   | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above ... | <b>1f</b>     | 521265.        |                                    |                            |  |  |
|   | <b>g</b> Noncash contributions included in lines 1a-1f                                      | <b>1g</b>     | \$             |                                    |                            |  |  |
|   | <b>h Total.</b> Add lines 1a-1f .....   |               |                | 521265.                            |                            |  |  |
| Program Service Revenue   | <b>2 a</b> Conference Registratio   | Business Code |                |                                    |                            |  |  |
|   |   | 611430        | 27478.         | 27478.                             |                            |  |  |
|   | <b>b</b> Video Training   | 561000        | 8793.          | 8793.                              |                            |  |  |
|   | <b>c</b> .....  |               |                |                                    |                            |  |  |
|   | <b>d</b> .....  |               |                |                                    |                            |  |  |
|   | <b>e</b> .....  |               |                |                                    |                            |  |  |
|   | <b>f</b> All other program service revenue .....  |               |                |                                    |                            |  |  |
| <b>g Total.</b> Add lines 2a-2f .....   |   |               | 36271.         |                                    |                            |  |  |
| Other Revenue   | <b>3</b> Investment income (including dividends, interest, and other similar amounts) ..... |               | 4824.          | 4824.                              |                            |  |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds .....                           |               |                |                                    |                            |  |  |
|   | <b>5</b> Royalties .....  |               |                |                                    |                            |  |  |
|   | <b>6 a</b> Gross rents .....  | <b>6a</b>     | (i) Real       |                                    |                            |  |  |
|   |   |               | (ii) Personal  |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
|   | <b>b</b> Less: rental expenses ...  | <b>6b</b>     |                |                                    |                            |  |  |
|   | <b>c</b> Rental income or (loss)  | <b>6c</b>     |                |                                    |                            |  |  |
|   | <b>d</b> Net rental income or (loss) .....  |               |                |                                    |                            |  |  |
|   | <b>7 a</b> Gross amount from sales of assets other than inventory                           | <b>7a</b>     | (i) Securities | 5311.                              |                            |  |  |
|   |   |               | (ii) Other     |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
|   | <b>b</b> Less: cost or other basis and sales expenses .....                                 | <b>7b</b>     | 0.             |                                    |                            |  |  |
|   | <b>c</b> Gain or (loss) .....   | <b>7c</b>     | 5311.          |                                    |                            |  |  |
| <b>d</b> Net gain or (loss) .....   |   |               | 5311.          |                                    | 5311.                      |  |  |
| <b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 ..... | <b>8a</b>   |               | 73325.         |                                    |                            |  |  |
|   |   |               | 39444.         |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
| <b>b</b> Less: direct expenses .....  | <b>8b</b>   |               |                |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from fundraising events .....   |   |               | 33881.         |                                    | 33881.                     |  |  |
| <b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....  | <b>9a</b>   |               |                |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
| <b>b</b> Less: direct expenses .....  | <b>9b</b>   |               |                |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from gaming activities .....  |   |               |                |                                    |                            |  |  |
| <b>10 a</b> Gross sales of inventory, less returns and allowances .....   | <b>10a</b>  |               |                |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
|   |   |               |                |                                    |                            |  |  |
| <b>b</b> Less: cost of goods sold .....   | <b>10b</b>  |               |                |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from sales of inventory .....   |   |               |                |                                    |                            |  |  |
| Miscellaneous Revenue   | <b>11 a</b> .....   | Business Code |                |                                    |                            |  |  |
|   | <b>b</b> .....  |               |                |                                    |                            |  |  |
|   | <b>c</b> .....  |               |                |                                    |                            |  |  |
|   | <b>d</b> All other revenue .....  |               |                |                                    |                            |  |  |
|   | <b>e Total.</b> Add lines 11a-11d .....   |               |                |                                    |                            |  |  |
| <b>12 Total revenue.</b> See instructions .....   |   |               | 601552.        | 41095.                             | 0.                         | 39192.   |  |

**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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  | 60000.                | 60000.                          |  |                             |
| 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  | 77000.                | 38500.                          | 15400.                                 | 23100.                      |
| 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  |                       |                                 |  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  |                       |                                 |  |                             |
| 9 Other employee benefits   |                       |                                 |  |                             |
| 10 Payroll taxes  | 4796.                 | 2398.                           | 959.                                   | 1439.                       |
| 11 Fees for services (nonemployees):  |                       |                                 |  |                             |
| a Management  | 59767.                | 54667.                          | 5100.                                  |                             |
| b Legal   | 2703.                 |                                 | 2703.                                  |                             |
| c Accounting  | 1751.                 |                                 | 1751.                                  |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| f Investment management fees  |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)  |                       |                                 |  |                             |
| 12 Advertising and promotion  | 7574.                 |                                 | 7574.                                  |                             |
| 13 Office expenses  | 8166.                 |                                 | 8166.                                  |                             |
| 14 Information technology   | 38338.                | 28024.                          | 9151.                                  | 1163.                       |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  |                       |                                 |  |                             |
| 17 Travel   | 9223.                 | 9223.                           |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   |                       |                                 |  |                             |
| 20 Interest   | 801.                  |                                 |  | 801.                        |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 3351.                 |                                 | 3351.                                  |                             |
| 23 Insurance  | 1173.                 |                                 | 1173.                                  |                             |
| 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 RFA Conference-food, ho   | 15432.                | 15432.                          |  |                             |
| b RFA Conference facility   | 6454.                 | 6454.                           |  |                             |
| c Bishop's Initiative-fee   | 6000.                 | 6000.                           |  |                             |
| d RFA Conference speaker  | 4300.                 | 4300.                           |  |                             |
| e All other expenses  | 14981.                | 8654.                           | 2448.                                  | 3879.                       |
| 25 Total functional expenses. Add lines 1 through 24e   | 321810.               | 233652.                         | 57776.                                 | 30382.                      |
| 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)<br>Beginning of year |           | (B)<br>End of year |    |
|---|--|--------------------------|-----------|--------------------|----|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing .....   | 487970.                  | <b>1</b>  | 554898.            |    |
|   | <b>2</b> Savings and temporary cash investments .....  |                          | <b>2</b>  |                    |    |
|   | <b>3</b> Pledges and grants receivable, net .....  |                          | <b>3</b>  |                    |    |
|   | <b>4</b> Accounts receivable, net .....  |                          | <b>4</b>  |                    |    |
|   | <b>5</b> 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 ..... |                          | <b>5</b>  |                    |    |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....   |                          | <b>6</b>  |                    |    |
|   | <b>7</b> Notes and loans receivable, net .....   |                          | <b>7</b>  |                    |    |
|   | <b>8</b> Inventories for sale or use .....   |                          | <b>8</b>  |                    |    |
|   | <b>9</b> Prepaid expenses and deferred charges .....   |                          | <b>9</b>  |                    |    |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 7136.         |           |                    |    |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 7136.         | 1701.     | <b>10c</b>         | 0. |
|   | <b>11</b> Investments - publicly traded securities .....   |                          | <b>11</b> | 259634.            |    |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 .....   |                          | <b>12</b> |                    |    |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                          | <b>13</b> |                    |    |
|   | <b>14</b> Intangible assets .....  |                          | <b>14</b> | 719.               |    |
|   | <b>15</b> Other assets. See Part IV, line 11 .....   |                          | <b>15</b> |                    |    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... |  | 489671.                  | <b>16</b> | 815251.            |    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  |                          | <b>17</b> | 0.                 |    |
|   | <b>18</b> Grants payable .....   |                          | <b>18</b> |                    |    |
|   | <b>19</b> Deferred revenue .....   |                          | <b>19</b> | 43340.             |    |
|   | <b>20</b> Tax-exempt bond liabilities .....  |                          | <b>20</b> |                    |    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | <b>21</b> |                    |    |
|   | <b>22</b> 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 .....     |                          | <b>22</b> |                    |    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   |                          | <b>23</b> |                    |    |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                          | <b>24</b> |                    |    |
|   | <b>25</b> 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 .....  | 0.                       | <b>25</b> | 2494.              |    |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 0.                       | <b>26</b> | 45834.             |    |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>   |                          |           |                    |    |
|   | <b>27</b> Net assets without donor restrictions .....  |                          | <b>27</b> |                    |    |
|   | <b>28</b> Net assets with donor restrictions .....   |                          | <b>28</b> |                    |    |
|   | <b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>  |                          |           |                    |    |
|   | <b>29</b> Capital stock or trust principal, or current funds .....   | 489671.                  | <b>29</b> | 769417.            |    |
|   | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....   | 0.                       | <b>30</b> | 0.                 |    |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....   | 0.                       | <b>31</b> | 0.                 |    |
|   | <b>32 Total net assets or fund balances</b> .....  | 489671.                  | <b>32</b> | 769417.            |    |
| <b>33 Total liabilities and net assets/fund balances</b> .....            | 489671.  | <b>33</b>                | 815251.   |                    |    |

**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  | 601552. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 321810. |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 279742. |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 489671. |
| 5  | Net unrealized gains (losses) on investments   | 5  |         |
| 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  | 3.      |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 769416. |

**Part XII Financial Statements and Reporting**

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

|   |  | Yes | No |
|---|--|-----|----|
| 1   | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?  |     | X  |
| 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: |  |     |    |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 |  |     |    |
| 2b  | Were the organization's financial statements audited by an independent accountant?   |     | X  |
| 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:              |  |     |    |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 |  |     |    |
| 2c  | 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?  |     | X  |
| 3b  | 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     |     |    |





**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)  | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3 .....  |          |          |          |          |          |           |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total                |
|---|----------|----------|----------|----------|----------|--------------------------|
| <b>7</b> Amounts from line 4 .....  |          |          |          |          |          |                          |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....  |          |          |          |          |          |                          |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....   |          |          |          |          |          |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....   |          |          |          |          |          |                          |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |          |                          |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....   |          |          |          |          | 12       |                          |
| <b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ..... |          |          |          |          |          | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|   |    |                          |
|---|----|--------------------------|
| <b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....   | 14 | %                        |
| <b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....  | 15 | %                        |
| <b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....  |    | <input type="checkbox"/> |
| <b>b 33 1/3% support test - 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....   |    | <input type="checkbox"/> |
| <b>17a 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....    |    | <input type="checkbox"/> |
| <b>b 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... |    | <input type="checkbox"/> |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....  |    | <input type="checkbox"/> |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)   | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   | 172446.  | 80862.   | 282185.  | 283393.  | 624590.  | 1443476.  |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          | 3760.    | 4824.    | 8584.     |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   | 172446.  | 80862.   | 282185.  | 287153.  | 629414.  | 1452060.  |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          | 0.        |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          | 0.        |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          | 0.        |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          | 1452060.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....   | 172446.  | 80862.   | 282185.  | 287153.  | 629414.  | 1452060.  |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... | 11.      |          |          | 16.      | 4824.    | 4851.     |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....   | 11.      |          |          | 16.      | 4824.    | 4851.     |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)   | 172457.  | 80862.   | 282185.  | 287169.  | 634238.  | 1456911.  |

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

|   |           |          |
|---|-----------|----------|
| <b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) ..... | <b>15</b> | 99.67 %  |
| <b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....                       | <b>16</b> | 100.00 % |

**Section D. Computation of Investment Income Percentage**

|  |           |       |
|--|-----------|-------|
| <b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) ..... | <b>17</b> | .33 % |
| <b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 .....                         | <b>18</b> | %     |

**19a 33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>   |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>  |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>  |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| <b>Section A - Adjusted Net Income</b> |  | (A) Prior Year | (B) Current Year (optional) |
|--|--|----------------|-----------------------------|
| 1                                      | Net short-term capital gain  | 1              |                             |
| 2                                      | Recoveries of prior-year distributions   | 2              |                             |
| 3                                      | Other gross income (see instructions)  | 3              |                             |
| 4                                      | Add lines 1 through 3.   | 4              |                             |
| 5                                      | Depreciation and depletion   | 5              |                             |
| 6                                      | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                                      | Other expenses (see instructions)  | 7              |                             |
| 8                                      | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                             |

| <b>Section B - Minimum Asset Amount</b> |   | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1                                       | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                             |
| a                                       | Average monthly value of securities   | 1a             |                             |
| b                                       | Average monthly cash balances   | 1b             |                             |
| c                                       | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d                                       | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                       | <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):                                  |                |                             |
| 2                                       | Acquisition indebtedness applicable to non-exempt-use assets  | 2              |                             |
| 3                                       | Subtract line 2 from line 1d.   | 3              |                             |
| 4                                       | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | 4              |                             |
| 5                                       | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5              |                             |
| 6                                       | Multiply line 5 by 0.035.   | 6              |                             |
| 7                                       | Recoveries of prior-year distributions  | 7              |                             |
| 8                                       | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| <b>Section C - Distributable Amount</b> |   |   | Current Year |
|---|---|---|--------------|
| 1                                       | Adjusted net income for prior year (from Section A, line 8, column A)   | 1 |              |
| 2                                       | Enter 0.85 of line 1.   | 2 |              |
| 3                                       | Minimum asset amount for prior year (from Section B, line 8, column A)  | 3 |              |
| 4                                       | Enter greater of line 2 or line 3.  | 4 |              |
| 5                                       | Income tax imposed in prior year  | 5 |              |
| 6                                       | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).   | 6 |              |
| 7                                       | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). |   |              |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

| Section D - Distributions |  | Current Year |
|---------------------------|--|--------------|
| 1                         | Amounts paid to supported organizations to accomplish exempt purposes  | 1            |
| 2                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      | 2            |
| 3                         | Administrative expenses paid to accomplish exempt purposes of supported organizations  | 3            |
| 4                         | Amounts paid to acquire exempt-use assets  | 4            |
| 5                         | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)   | 5            |
| 6                         | Other distributions (describe in Part VI). See instructions.   | 6            |
| 7                         | <b>Total annual distributions.</b> Add lines 1 through 6.  | 7            |
| 8                         | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8            |
| 9                         | Distributable amount for 2023 from Section C, line 6   | 9            |
| 10                        | Line 8 amount divided by line 9 amount   | 10           |

| Section E - Distribution Allocations (see instructions) | (i)<br>Excess Distributions   | (ii)<br>Underdistributions<br>Pre-2023 | (iii)<br>Distributable<br>Amount for 2023 |
|---|---|--|---|
| 1   | Distributable amount for 2023 from Section C, line 6  |  |   |
| 2   | Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.   |  |   |
| 3   | Excess distributions carryover, if any, to 2023   |  |   |
| a   | From 2018   |  |   |
| b   | From 2019   |  |   |
| c   | From 2020   |  |   |
| d   | From 2021   |  |   |
| e   | From 2022   |  |   |
| f   | <b>Total</b> of lines 3a through 3e   |  |   |
| g   | Applied to underdistributions of prior years  |  |   |
| h   | Applied to 2023 distributable amount  |  |   |
| i   | Carryover from 2018 not applied (see instructions)  |  |   |
| j   | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |  |   |
| 4   | Distributions for 2023 from Section D, line 7: \$   |  |   |
| a   | Applied to underdistributions of prior years  |  |   |
| b   | Applied to 2023 distributable amount  |  |   |
| c   | Remainder. Subtract lines 4a and 4b from line 4.  |  |   |
| 5   | Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |  |   |
| 6   | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |  |   |
| 7   | <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.   |  |   |
| 8   | Breakdown of line 7:  |  |   |
| a   | Excess from 2019  |  |   |
| b   | Excess from 2020  |  |   |
| c   | Excess from 2021  |  |   |
| d   | Excess from 2022  |  |   |
| e   | Excess from 2023  |  |   |



**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

Employer identification number

**Respite for All Foundation**

\*\*-\*\*\*\*\*

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2023)



|   |   |
|---|---|
| Name of organization<br><b>Respite for All Foundation</b> | Employer identification number<br><b>**-*****</b> |
|---|---|

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a)<br>No.<br>from<br>Part I | (b)<br>Description of noncash property given                    | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
|------------------------------|---|---|----------------------|
| 2                            | Shares of publicly traded securities<br>_____<br>_____<br>_____ | \$ 10554.                                       | 12/27/20             |
| _____                        | _____<br>_____<br>_____   | \$ _____  | _____                |
| _____                        | _____<br>_____<br>_____   | \$ _____  | _____                |
| _____                        | _____<br>_____<br>_____   | \$ _____  | _____                |
| _____                        | _____<br>_____<br>_____   | \$ _____  | _____                |
| _____                        | _____<br>_____<br>_____   | \$ _____  | _____                |
| _____                        | _____<br>_____<br>_____   | \$ _____  | _____                |

|   |   |
|---|---|
| Name of organization<br><br><b>Respite for All Foundation</b> | Employer identification number<br><br>* * _ * * * * * * |
|---|---|

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I                     | (b) Purpose of gift | (c) Use of gift                          | (d) Description of how gift is held |
|---|---------------------|--|-------------------------------------|
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |
| <b>(e) Transfer of gift</b>             |                     |  |                                     |
| Transferee's name, address, and ZIP + 4 |                     | Relationship of transferor to transferee |                                     |
|   |                     |  |                                     |

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

2023

Open to Public Inspection

Name of the organization Respite for All Foundation Employer identification number \*\*\_\*\*\*\*\*

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: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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 2 columns: \$. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

**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 in 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? | 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   |                                      |                                 |                              |                |
| b Buildings   |                                      |                                 |                              |                |
| c Leasehold improvements  |                                      |                                 |                              |                |
| d Equipment   |                                      | 7136.                           | 7136.                        | 0.             |
| e Other   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) |                                      |                                 |                              | 0.             |

**Part VII Investments - Other Securities**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

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

**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) Payroll tax liabilities   | 3239.          |
| (3) Visa overpayment  | -745.          |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 2494.          |

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

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.

Multiple horizontal lines provided for entering supplemental information.



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                 |  | (a) Event #1  | (b) Event #2 | (c) Other events       | (d) Total events<br>(add col. (a) through col. (c)) |
|-----------------|--|---|--------------|------------------------|---|
|                 |  | Brain Science Luncheon<br>(event type)                      | (event type) | None<br>(total number) |   |
| Revenue         | 1  | Gross receipts  | 73325.       |                        | 73325.  |
|                 | 2  | Less: Contributions   | 0.           |                        |   |
|                 | 3  | Gross income (line 1 minus line 2)                          | 73325.       |                        | 73325.  |
| Direct Expenses | 4  | Cash prizes   |              |                        |   |
|                 | 5  | Noncash prizes  |              |                        |   |
|                 | 6  | Rent/facility costs   | 34089.       |                        | 34089.  |
|                 | 7  | Food and beverages  |              |                        |   |
|                 | 8  | Entertainment   |              |                        |   |
|                 | 9  | Other direct expenses                                       | 5355.        |                        | 5355.   |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) |              |                        | 39444.  |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) |   |              | 33881.                 |   |

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                 |  | (a) Bingo   | (b) Pull tabs/instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|--|---|---|---|--|
|                 |  |   |   |   |  |
| Revenue         | 1  | Gross revenue   |   |   |  |
|                 | 2  | Cash prizes   |   |   |  |
| Direct Expenses | 3  | Noncash prizes  |   |   |  |
|                 | 4  | Rent/facility costs   |   |   |  |
|                 | 5  | Other direct expenses   |   |   |  |
| 6               | Volunteer labor  | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |  |
| 7               | Direct expense summary. Add lines 2 through 5 in column (d)        |   |   |   |  |
| 8               | Net gaming income summary. Subtract line 7 from line 1, column (d) |   |   |   |  |

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_







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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization **Respite for All Foundation** Employer identification number **\*\*-\*\*\*\*\***

**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   |
|---|----------|---------------------------------|--------------------------|----------------------------------|---|---------------------------------------|--------------------------------------|
| Pleasant Word Christian Center International - 6270 Red Oak Road - Atlanta, GA 30349                          | **_***** |                                 | 10000.                   | 0.                               |   |                                       | To fund initial program set up costs |
| Side by Side: The Respite Ministry of John Knox Presbyterian Church - 35 Shannon Drive - Greenville, SC 29615 | **_***** |                                 | 10000.                   | 0.                               |   |                                       | Fund program start up costs          |
| First English Lutheran Church 326 E North St Appleton, WI 54911   | **_***** |                                 | 10000.                   | 0.                               |   |                                       | Fund program start up costs          |
| Orange County Department on Aging 2551 Homestead Road Chapel Hill, NC 27515                                   | **_***** |                                 | 10000.                   | 0.                               |   |                                       | Fund program start up costs          |
| Anchor Place Respite-St Patrick's Episcopal Church - 4755 North Peachtree Road - Dunwoody, GA 30338           | **_***** |                                 | 10000.                   | 0.                               |   |                                       | Fund program start up costs          |
| Vitality Respite Center-St Andrews United Methodist Church - 3315 S Bryan Road - Brandon, FL 33511            | **_***** |                                 | 10000.                   | 0.                               |   |                                       | Fund program start up costs          |

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

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

Schedule I (Form 990) 2023

**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:

RFA ask grantees to verify the seed grants were used for program start up expenditures in writing.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

Respite for All Foundation

Employer identification number

\*\*-\*\*\*\*\*

Form 990, Part I, Line 1, Description of Organization Mission:

persons suffering from Alzheimers and other forms of dementia and their  
caregivers.

Form 990, Part III, Line 1, Description of Organization Mission:

shared best practices.

Form 990, Part III, Line 2, New Program Services:

Respite For All began making grants to newly formed Respite programs  
during 2023

Form 990, Part III, Line 4d, Other Program Services:

Various dementia educational outreach, video training

Expenses \$ 8954. including grants of \$ 0. Revenue \$ 13617.

Form 990, Part VI, Section B, line 11b:

The Executive Director distributes a draft of the 990 to the board members  
via email and secures comments and approval to electronically file.

Form 990, Part VI, Section B, Line 15a:

The Exec Committee reviews the CEO annually and determines compensation and  
compares to other comparable non profit positions in the community.

Form 990, Part VI, Section C, Line 19:

RFA posts its 990 on its website

Explanation Code 11

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

Respite for All Foundation

Employer identification number

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

PT XII Line 1 Change in Accounting Method

Organization is an organization that has averaged less than \$1,000,000 in gross receipts for the last three years. Organization changed its accounting from cash to accrual effective January 1, 2023 the beginning of the fiscal year. Organization has prepared a Form 3115 Application for Change in Accounting method and has attached said form to the Form 990. No items of inc or exp requiring a Sec 481 adj at Dec 31, 2022.



# Application for Change in Accounting Method

OMB No. 1545-2070

Go to [www.irs.gov/Form3115](http://www.irs.gov/Form3115) for instructions and the latest information.

Attachment  
Sequence No. **315**

|   |  |  |  |
|---|--|--|--|
| Name of filer (name of parent corporation if a consolidated group) (see instructions)   |  | Identification number (see instructions)<br>**_*****                                   |  |
| Principal business activity code number (see instructions)  |  | Tax year of change begins (MM/DD/YYYY) <b>01/01/2023</b>                               |  |
| Tax year of change ends (MM/DD/YYYY) <b>12/31/2023</b>  |  | Name of contact person (see instructions)  |  |
| <b>Respite for All Foundation</b><br>Number, street, and room or suite no. If a P.O. box, see the instructions.<br><b>2622 Fernway Drive</b><br>City or town, state, and ZIP code<br><b>Montgomery, AL 36111-1728</b> |  | <b>Edward G Reifenberg</b><br>Contact person's telephone number<br><b>334-462-6566</b> |  |
| Name of applicant(s) (if different than filer) and identification number(s) (see instructions)  |  |  |  |

Does the filer want to receive a copy of the change in method of accounting letter ruling or other correspondence related to this Form 3115 by fax or encrypted email attachment? If "Yes," see instructions  Yes  No

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

**Check the box to indicate the type of applicant.**

- |  |   |
|--|---|
| <input type="checkbox"/> Individual  | <input type="checkbox"/> Cooperative (Sec. 1381)                            |
| <input type="checkbox"/> Corporation   | <input type="checkbox"/> Partnership  |
| <input type="checkbox"/> Controlled foreign corporation (Sec. 957)               | <input type="checkbox"/> S corporation                                      |
| <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E))                   | <input type="checkbox"/> Insurance co. (Sec. 816(a))                        |
| <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) | <input type="checkbox"/> Insurance co. (Sec. 831)                           |
| <input type="checkbox"/> Exempt organization. Enter Code section:                | <input checked="" type="checkbox"/> Other (specify): <u>501c3 Foundatio</u> |

**Check the appropriate box to indicate the type of accounting method change being requested. See instructions.**

- |   |
|---|
| <input type="checkbox"/> Depreciation or Amortization   |
| <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions |
| <input checked="" type="checkbox"/> Other (specify): <u>cash to accrual</u>                       |

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115.

The taxpayer must attach all applicable statements requested throughout this form.

**Part I Information for Automatic Change Request**

|   |  | Yes      | No       |
|---|--|----------|----------|
| <b>1</b> Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.<br><b>a</b> (1) DCN: <u>123</u> (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____<br>(7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____<br><b>b</b> Other <input type="checkbox"/> Description: _____ |  |          |          |
| <b>2</b> Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation  |  |          | <b>X</b> |
| <b>3</b> Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions  |  | <b>X</b> |          |
| <b>Note:</b> Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.  |  |          |          |

**Part II Information for All Requests**

|   |  | Yes | No       |
|---|--|-----|----------|
| <b>4</b> During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions.   |  |     | <b>X</b> |
| <b>5</b> Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)?<br>If "No," go to line 6a.<br>If "Yes," the applicant cannot file a Form 3115 for this change. See instructions. |  |     | <b>X</b> |

|  |   |                      |  |
|--|---|----------------------|--|
| <b>Sign Here</b>                             | Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge. |                      |  |
|  | Signature of filer (and spouse, if joint return)  | Date                 | Name and title (print or type)<br><b>Scott Bamman, Pre</b> |
| <b>Preparer (other than filer/applicant)</b> | Print/Type preparer's name  | Preparer's signature | Date   |
|  | Firm's name <b>Edward G Reifenberg CPA</b>  |                      |  |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form **3115** (Rev. 12-2022)



| <b>Part II Information for All Requests</b> <i>(continued)</i>   | <b>Yes</b> | <b>No</b> |
|--|------------|-----------|
| <b>6a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)?<br>If "No," go to line 7a.  |            | <b>X</b>  |
| <b>b</b> Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions   |            |           |
| <b>c</b> Enter the name and telephone number of the examining agent and the tax year(s) under examination.<br>Name _____ Telephone no. _____ Tax year(s) _____   |            |           |
| <b>d</b> Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?  |            |           |
| <b>7a</b> Does audit protection apply to the applicant's requested change in method of accounting? See instructions<br>If "No," attach an explanation.   | <b>X</b>   |           |
| <b>b</b> If "Yes," check the applicable box and attach the required statement.<br><input checked="" type="checkbox"/> Not under exam <input type="checkbox"/> 3-month window <input type="checkbox"/> 120 day: Date examination ended _____<br><input type="checkbox"/> Method not before director <input type="checkbox"/> Negative adjustment <input type="checkbox"/> CAP: Date member joined group _____<br><input type="checkbox"/> Audit protection at end of exam <input type="checkbox"/> Other            |            |           |
| <b>8a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court?<br>If "No," go to line 9.  |            | <b>X</b>  |
| <b>b</b> Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions<br>If "Yes," attach an explanation.  |            |           |
| <b>c</b> If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court.<br>Name _____ Telephone no. _____ Tax year(s) _____   |            |           |
| <b>d</b> Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?  |            |           |
| <b>9</b> If the applicant answered "Yes" to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.   |            |           |
| <b>10</b> If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity?  |            | <b>X</b>  |
| <b>11a</b> Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the 5 tax years ending with the tax year of change?<br>If "No," go to line 12.  |            | <b>X</b>  |
| <b>b</b> If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.  |            |           |
| <b>c</b> If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.  |            |           |
| <b>12</b> Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?<br>If "Yes," for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s). |            | <b>X</b>  |
| <b>13</b> Is the applicant requesting to change its <b>overall</b> method of accounting?<br>If "Yes," complete Schedule A on page 4 of the form.   | <b>X</b>   |           |



| <b>Part IV Section 481(a) Adjustment</b> |  | <b>Yes</b> | <b>No</b> |
|--|--|------------|-----------|
| <b>25</b>                                | Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? .....<br>If "Yes," attach an explanation and do not complete lines 26, 27, 28, and 29 below.   |            | <b>X</b>  |
| <b>26</b>                                | Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. \$ <u>0</u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If the applicant waived any deductions with respect to the method of accounting pursuant to Regulations section 1.59A-3(c)(6)(i), include a summary of the waived deductions. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant. |            |           |
| <b>27</b>                                | Is the applicant required to take into account in the year of change any remaining portion of a section 481(a) adjustment from a prior change (see instructions)? If "Yes," enter the amount. \$ .....   |            | <b>X</b>  |
| <b>28</b>                                | Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? .....<br>If "Yes," check the box for the applicable elective provision used to make the election (see instructions).<br><input type="checkbox"/> \$50,000 de minimis election <input type="checkbox"/> Eligible acquisition transaction election   |            |           |
| <b>29</b>                                | Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? .....<br>If "Yes," attach an explanation.  |            | <b>X</b>  |

**Schedule A - Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

| <b>Part I Change in Overall Method</b> (see instructions) |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|---|---|--------|--|----|--|--|--|--|--|--|--|--|--|--|-------------|--|--|--|-------------|----|----|
| <b>1</b>  | Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.<br><b>Present method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)<br><b>Proposed method:</b> <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>2</b>  | Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>a</b>  | Income accrued but not received (such as accounts receivable) .....   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>b</b>  | Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method .....  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>c</b>  | Expenses accrued but not paid (such as accounts payable) .....  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>d</b>  | Prepaid expenses previously deducted .....  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>e</b>  | Supplies on hand previously deducted and/or not previously reported .....   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>f</b>  | Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II .....  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>g</b>  | Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ....   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>h</b>  | <b>Net section 481(a) adjustment</b> (Combine lines 2a -2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26 .....   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   | <table border="1"> <thead> <tr> <th colspan="2">Amount</th> </tr> </thead> <tbody> <tr> <td>\$</td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><u>None</u></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;"><u>None</u></td> </tr> <tr> <td>\$</td> <td style="text-align: right;">0.</td> </tr> </tbody> </table>  | Amount |  | \$ |  |  |  |  |  |  |  |  |  |  | <u>None</u> |  |  |  | <u>None</u> | \$ | 0. |
| Amount  |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| \$  |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   | <u>None</u>   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   |   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
|   | <u>None</u>   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| \$  | 0.  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>3</b>  | Is the applicant also requesting the recurring item exception under section 461(h)(3)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>4</b>  | Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on the balance sheet, attach a statement explaining the differences. |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |
| <b>5</b>  | Is the applicant making a change to the overall cash method or to a method in which a taxpayer uses an accrual method for purchases and sales of inventory and uses the cash method for computing all other items of income and expense (see instructions)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |        |  |    |  |  |  |  |  |  |  |  |  |  |             |  |  |  |             |    |    |

**Part II Change to the Cash Method for Non-Automatic Change Request** (see instructions)

- Applicants requesting a change to the cash method must attach the following information:
- A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
  - An explanation as to whether the applicant is required to use an accrual method under any section of the Code or regulations.

**Schedule B - Changes Related to the Deferral Method for Advance Payments, Cost Offset Methods, and/or the Applicable Financial Statement Income Inclusion Rule** (see instructions)

- 1 If the applicant is requesting to change to the deferral method for advance payments under Regulations section 1.451-8(c) or (d), as described in the instructions, attach the information specified in the instructions.
- 2 If the applicant is requesting to change to or within a cost offset method under Regulations section 1.451-3(c) and/or Regulations section 1.451-8(e), as described in the instructions, attach the information specified in the instructions.
- 3 If the applicant is requesting to change to or within a method to conform to the applicable financial statement (AFS) income inclusion rule under section 451(b) and Regulations section 1.451-3, as described in the instructions, attach a detailed description of the proposed method including the information specified in the instructions.

**Schedule C - Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (for example, unit method or dollar-value method).
  - b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other

Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletions) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?
c Is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is "Yes," in computing the completion factor of a contract, will the applicant use the simplified cost-to-cost method described in Regulations section 1.460-5(c)?
e If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If "Yes," attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4a Does the applicant enter into cost-plus long-term contracts?
b Does the applicant enter into federal long-term contracts?

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3a Is the applicant subject to section 263A? If "No," go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation

4a Check the appropriate boxes in the chart.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Method Being Changed (Present method, Proposed method), Inventory Method Not Being Changed (Present method). Includes a row for value at the end of the tax year preceding the year of change.

- b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting a non-automatic change. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 23.01(5) of Rev. Proc. 2022-14 (or its successor).
6 Is the applicant presently using the AFS cost offset method as described in Regulations section 1.451-3(c) and/or the advance payment cost offset method described in Regulations section 1.451-8(e), or is the applicant changing to such methods for the same year of change as the requested change in inventory method? If "Yes," see the instructions for rules regarding concurrent changes

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.

**Section A - Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, modified simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B - Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

|  | Present method | Proposed method |
|--|----------------|-----------------|
| 1 Direct material  |                |                 |
| 2 Direct labor   |                |                 |
| 3 Indirect labor   |                |                 |
| 4 Officers' compensation (not including selling activities)  |                |                 |
| 5 Pension and other related costs  |                |                 |
| 6 Employee benefits  |                |                 |
| 7 Indirect materials and supplies  |                |                 |
| 8 Purchasing costs   |                |                 |
| 9 Handling, processing, assembly, and repackaging costs  |                |                 |
| 10 Offsite storage and warehousing costs   |                |                 |
| 11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle |                |                 |
| 12 Depletion   |                |                 |
| 13 Rent  |                |                 |
| 14 Taxes other than state, local, and foreign income taxes   |                |                 |
| 15 Insurance   |                |                 |
| 16 Utilities   |                |                 |
| 17 Maintenance and repairs that relate to a production, resale, or long-term contract activity                                     |                |                 |
| 18 Engineering and design costs (not including section 174 research and experimental expenses)                                     |                |                 |
| 19 Rework labor, scrap, and spoilage   |                |                 |
| 20 Tools and equipment   |                |                 |
| 21 Quality control and inspection  |                |                 |
| 22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant   |                |                 |
| 23 Licensing and franchise costs   |                |                 |
| 24 Capitalizable service costs (including mixed service costs)   |                |                 |
| 25 Administrative costs (not including any costs of selling or any return on capital)  |                |                 |
| 26 Research and experimental expenses attributable to long-term contracts  |                |                 |
| 27 Interest  |                |                 |
| 28 Other costs (Attach a list of these costs.)   |                |                 |

Part III Method of Cost Allocation (continued) See instructions.

Section C - Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs.)

Table with 3 columns: Item number, Description, Present method, Proposed method. Rows include Marketing, selling, advertising, and distribution expenses; Research and experimental expenses; Bidding expenses; General and administrative costs; Income taxes; Cost of strikes; Warranty and product liability costs; Section 179 costs; On-site storage; Depreciation, amortization, and cost recovery allowance; Other costs.

Schedule E - Change in Depreciation or Amortization. (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the Summary of the List of Automatic Accounting Method Changes in the instructions for information regarding automatic changes under sections 56, 167, 168, or 197, or former sections 168, 1400I, or 1400L. Do not file Form 3115 with respect to certain late elections and election revocations. See instructions.

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?
2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A?
3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)?
4a Attach a statement describing the property subject to the change.
b If the property is residential rental property, did the applicant live in the property before renting it?
c Is the property public utility property?
5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method...
6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change...
7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
a The Code section under which the property is or will be depreciated or amortized...
b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674...
c The facts to support the asset class for the proposed method.
d The depreciation or amortization method of the property...
e The useful life, recovery period, or amortization period of the property.
f The applicable convention of the property.
g Whether the additional first-year special depreciation allowance...
h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.