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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form
Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2008**Open to Public
Inspection****A** For the 2008 calendar year, or tax year beginning

, 2008, and ending

, 20

B Check if applicable:

- ☐ Address change
☐ Name change
☒ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization**NANNIE GARY BLACKWELL TRUST**

Number and street (or P.O. box, if mail is not delivered to street address)

101 MOONFIELD DRIVE

Room/suite

City or town, state or country, and ZIP + 4

SMITHFIELD VA 23430-1613**D** Employer identification number**80 : 6106901****E** Telephone number**(757) 357-4584****F** Group Exemption
Number**N/A**• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach
a completed Schedule A (Form 990 or 990-EZ).**G** Accounting method: ☒ Cash ☐ Accrual
Other (specify) ▶**I** Website: ▶ **N/A****J** Organization type (check only one) — ☒ 501(c) (**3**) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ if the organization is not
required to attach Schedule B (Form 990,
990-EZ, or 990-PF).**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is
not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	-0-
	2	Program service revenue including government fees and contracts	2	-0-
	3	Membership dues and assessments	3	-0-
	4	Investment income	4	25,600
	5a	Gross amount from sale of assets other than inventory	5a	-0-
	5b	Less: cost or other basis and sales expenses	5b	-0-
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	-0-
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	-0-
6b	Less: direct expenses other than fundraising expenses	6b	-0-	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	-0-	
7a	Gross sales of inventory, less returns and allowances	7a	-0-	
7b	Less: cost of goods sold	7b	-0-	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-0-	
8	Other revenue (describe ▶)	8	-0-	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	25,600	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	25,600
	11	Benefits paid to or for members	11	-0-
	12	Salaries, other compensation, and employee benefits	12	-0-
	13	Professional fees and other payments to independent contractors	13	-0-
	14	Occupancy, rent, utilities, and maintenance	14	-0-
	15	Printing, publications, postage, and shipping	15	-0-
	16	Other expenses (describe ▶)	16	-0-
	17	Total expenses. Add lines 10 through 16	17	25,600
	Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18
19		Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	692,223
20		Other changes in net assets or fund balances (attach explanation) <i>See attached</i>	20	(162,913)
21		Net assets or fund balances at end of year. Combine lines 18 through 20	21	529,310

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	692,223	529,310
23 Land and buildings	-0-	-0-
24 Other assets (describe ▶)	-0-	-0-
25 Total assets	692,223	529,310
26 Total liabilities (describe ▶)	-0-	-0-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	692,223	529,310

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.

Cat. No. 106421

Form 990-EZ (2008)

SCANNED MAR 30 2010

NE 21

Expenses

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28 College scholarship awards

28a

29 Support of 501(c)(3) organization - Historic St. Luke's
Restoration, a Virginia not-for-profit corporation which

29a

30

30a

31a

32

[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . <u>See Attached Statement of Purpose</u>	☒	☐
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	☐	☒
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	☐	☒
b If "Yes," has it filed a tax return on Form 990-T for this year?	☐	☐
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	☐	☒
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a <u>NONE</u>		
b Did the organization file Form 1120-POL for this year?	☐	☒
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	☐	☒
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>NONE</u> ; section 4912 ▶ <u>NONE</u> ; section 4955 ▶ <u>NONE</u>		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	☐	☒
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ <u>N/A</u>		
d Enter amount of tax on line 40c reimbursed by the organization ▶ <u>N/A</u>		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	☐	☒
41 List the states with which a copy of this return is filed. ▶		
42a The books are in care of ▶ <u>RODHAM T. DELK JR</u> Telephone no. ▶ <u>(202) 757-357-4584</u>		
Located at ▶ <u>101 MONTEFIELD DRIVE, SMITHFIELD VA 23430</u> ZIP + 4 ▶ <u>23430-1613</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	☐	☒
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	☐	☒
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 <u>N/A</u> ☐		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	☐	☒
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	☐	☒

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I Yes No
46 ☐ ☒
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 47 ☐ ☒
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48 ☐ ☒
- 49a Did the organization make any transfers to an exempt non-charitable related organization? 49a ☐ ☒
- b If "Yes," was the related organization(s) a section 527 organization? 49b ☐ ☐
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
N/A - NONE				
Total number of other employees paid over \$100,000 ▶	- 0 -	- 0 -	N/A	N/A

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
N/A - NONE		
Total number of other independent contractors each receiving over \$100,000 . . ▶	- 0 -	- 0 -

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

Sign Here

Signature of officer ROYHAM T. DELK, JR. Date 15 MAY 2009

Type or print name and title. CHAIRMAN

Paid Preparer's Use Only

Preparer's signature N/A Date _____ Check if self-employed ☐ Preparer's Identifying Number (See instructions) _____

Firm's name (or yours if self-employed), address, and ZIP + 4 _____ EIN _____ Phone no. _____

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

**TRUSTEES OF CHRIST EPISCOPAL CHURCH, as
TRUSTEES OF NANNIE GARY BLACKWELL SCHOLARSHIP FUND**

STATEMENT OF PURPOSE

The Nannie Gary Blackwell Scholarship Fund was established by the will of Nannie Gary Blackwell, a native of Smithfield, Virginia, who resided in St. Petersburg, Florida, at the time of her death on March 22, 1956. By her will, which is recorded in the Clerk's Office of the Circuit Court of Isle of Wight County, Virginia, she bequeathed the residue of her estate to the "Trustees of St. Luke's Protestant Episcopal Church, commonly known as the Old Brick Church," to be held in trust. Her will stipulated that one-half of the trust income be used for educational scholarships, and one-half for a "permanent sustentation fund" for St. Luke's Church. She further provided in her will that "In the event St. Luke's . . . or the Trustees thereof shall be come inactive," then the trust was to be administered by the Bishop of the Episcopal Diocese of Southern Virginia "for the same general purposes."

At the time of her death, St. Luke's Protestant Episcopal Church was a deconsecrated shrine badly in need of repair. Christ Episcopal Church, located in the Town of Smithfield, Virginia, in Isle of Wight County, and an active church in the Episcopal Diocese of Southern Virginia, through its Trustees, laid claim to the Blackwell bequest. The Episcopal Diocese of Southern Virginia, claiming St. Luke's Church to be inactive, also claimed the bequest. The matter was litigated in Florida, and in 1959, the Florida court found in favor of the Trustees of Christ Episcopal Church, who have since then administered the trust, and fulfilled its terms.

The Trust's investment manager, currently Bank of America, directly remits trust income according to the will.

One-half of the income is remitted directly to Historic St. Luke's Restoration, a Virginia not-for-profit corporation. As an indirect result of the Blackwell litigation, Historic St. Luke's Restoration now owns, manages and operates St. Luke's Church as a deconsecrated historic shrine, and uses the funds for its general corporate purposes. The Trustees have no discretion as to the use of the direct Trust remittances to Historic St. Luke's Restoration.

The remaining one-half of the income is remitted directly to the bank account of the Nannie Gary Blackwell Scholarship Fund, also currently maintained by Bank of America.

From that account, the Trustees consider scholarship awards. The Blackwell will specifically provided that scholarships be given to ". . . one or more needy white girls, preferably the descendants of Confederate soldiers, the recipient . . . to be chosen by the Trustees . . ." The racial and genealogical restrictions have not been specifically considered or honored by the Trustees in their administration of the Trust.

NANNIE GARY BLACKWELL TRUST
FORM 990-EZ EIN 80-6106901

PART I, Line 20 Other Changes in Net Assets

TRUST GRANTS

College Scholarships	12,800	
Historic St. Luke's Restoration	12,800	25,600

DECLINE IN MARKET VALUE OF TRUST	<u>137,313</u>
	162,913