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# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

## 2014

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

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2014 calendar year, or tax year beginning		and ending	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>LOWCOUNTRY LOWLINE</b>		<b>D</b> Employer identification number <b>46-2003223</b>
	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite		<b>E</b> Telephone number <b>843-437-5565</b>
	1630-2 MEETING ST		<b>F</b> Group Exemption Number ▶
	City or town, state or province, country, and ZIP or foreign postal code <b>CHARLESTON, SC 29405</b>		<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<b>G</b> Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶		<b>I</b> Website: ▶ <b>N/A</b>	
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>4</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<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> Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ <span style="float: right;">▶ \$ <b>0.</b></span>			

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

<b>Revenue</b>	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	<b>0.</b>	
<b>Expenses</b>	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	<b>3,819.</b>
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	<b>412.</b>
	16	Other expenses (describe in Schedule O)	16	
	17	<b>Total expenses.</b> Add lines 10 through 16	17	<b>4,231.</b>
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<b>-4,231.</b>
	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	<b>41,427.</b>
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	<b>0.</b>
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	<b>37,196.</b>	

**A** For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2014)

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	41,427.	22	37,196.
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	41,427.	25	37,196.
26 Total liabilities (describe in Schedule O)	0.	26	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	41,427.	27	37,196.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III  Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 <b>SEE SCHEDULE O</b>			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	
29			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		29a	
30			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		30a	
31 Other program services (describe in Schedule O)			
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>		31a	
32 Total program service expenses (add lines 28a through 31a)		32	0.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
TOM BRADFORD				
CHAIRMAN	1.00	0.	0.	0.
SCOTT PARKER				
DIRECTOR	1.00	0.	0.	0.
BARNEY BLAKENEY				
DIRECTOR	1.00	0.	0.	0.
HARRY LESESNE				
DIRECTOR	1.00	0.	0.	0.
KATE NEVIN				
DIRECTOR	1.00	0.	0.	0.
MIKE MESSNER				
DIRECTOR	1.00	0.	0.	0.
MIMI VAN WYCK				
DIRECTOR	1.00	0.	0.	0.
RAY HUFF				
DIRECTOR	1.00	0.	0.	0.
SCOTT WATSON				
DIRECTOR	1.00	0.	0.	0.
TODD WIGFIELD				
DIRECTOR	1.00	0.	0.	0.
WINSLOW HASTIE				
DIRECTOR	1.00	0.	0.	0.

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float:right">▶ <u>37a</u>   <u>0.</u></span>		
37b	Did the organization file Form 1120-POL for this year?		X
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 outstanding at the end of the tax year covered by this return?		X
38b	If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float:right">▶ <u>38b</u>   <u>N/A</u></span>		
39	Section 501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9 <span style="float:right">▶ <u>39a</u>   <u>N/A</u></span>		
39b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">▶ <u>39b</u>   <u>N/A</u></span>		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <span style="float:right">▶ <u>N/A</u></span> ; section 4912 <span style="float:right">▶ <u>N/A</u></span> ; section 4955 <span style="float:right">▶ <u>N/A</u></span>		
40b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
40c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶ <u>0.</u></span>		
40d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶ <u>0.</u></span>		
40e	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		X
41	List the states with which a copy of this return is filed <span style="float:right">▶ <u>SC</u></span>		
42a	The organization's books are in care of <span style="float:right">▶ <u>GINNY DEERIN</u></span> Telephone no. <span style="float:right">▶ <u>843-437-5565</u></span> Located at <span style="float:right">▶ <u>16 CHARLOTTE ST, CHARLESTON, SC</u></span> ZIP + 4 <span style="float:right">▶ <u>29403</u></span>		
42b	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: <span style="float:right">▶ _____</span> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	Yes	No
42c	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: <span style="float:right">▶ _____</span>		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <span style="float:right">▶ <input type="checkbox"/></span> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶ <u>43</u>   <u>N/A</u></span>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c	Did the organization receive any payments for indoor tanning services during the year?		X
44d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?  
If "Yes," complete Schedule C, Part I

	Yes	No
46		X

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

	Yes	No
47		
48		
49a		
49b		

50 Complete this table for the organization's 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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000 ▶ \_\_\_\_\_

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶ \_\_\_\_\_

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A  Yes  No

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: *Winslow Hastie*  
 Date: 5.3.17  
 Type or print name and title: **WINSLOW HASTIE**

**Paid Preparer Use Only**  
 Print/Type preparer's name: **BARRY GUMB**  
 Preparer's signature: *Barry Gumb*  
 Date: 05/01/17  
 Check  if self-employed  
 PTIN: P00240996  
 Firm's name: **DIXON HUGHES GOODMAN LLP**  
 Firm's EIN: **56-0747981**  
 Firm's address: **P.O. BOX 973 CHARLESTON, SC 29402**  
 Phone no.: **843-722-6443**

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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

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Name of the organization

LOWCOUNTRY LOWLINE

Employer identification number

46-2003223

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - TO BUILD, PROGRAM, AND  
PROMOTE THE LOWLINE AS A GREAT PUBLIC SPACE FOR ALL

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:

THE LOWCOUNTRY LOWLINE IS ENGAGED IN CREATING PUBLIC

SPACES WHERE CITIZENS CAN COME TOGETHER TO RECREATE AND

CONNECT WITH ONE ANOTHER. OUR WORK IS FOCUSED ON

NEIGHBORHOODS THAT HAVE DETERIORATED AS A RESULT OF AN INTERSTATE THAT  
SEVERED MANY STREETS.

THE LOWCOUNTRY LOWLINE PLAN IS TO CREATE PATHWAYS FOR PEDESTRIANS AND

BICYCLISTS TO SAFELY GET TO AND FROM WORK, CHURCH, STORES, AND OTHER

NECESSARY DESTINATIONS. THESE PATHWAYS WILL ALSO PROVIDE SAFE PASSAGE

FOR CHILDREN AND YOUTH TO GET TO EXTRA-CURRICULAR ACTIVITIES; ACCESS TO

THESE ACTIVITIES WILL DISCOURAGE JUVENILE DELINQUENCY.

THE LOWCOUNTRY LOWLINE WILL OFFER EDUCATIONAL PROGRAMS AND ACTIVITIES

IN THE PUBLIC SPACES IT CREATES, AS WELL AS OFFER A SPACE TO CELEBRATE

CREATIVE ARTS.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,

OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,

OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.