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# Return of Organization Exempt From Income Tax

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 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

2014

Open to Public  
Inspection

|                                                                                                                                                                                  |                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> For the 2014 calendar year, or tax year beginning , 2014, and ending ,                                                                                                  |                                                                                                                          |
| <b>B</b> Check if applicable                                                                                                                                                     | <b>C</b> Name of organization RICHMOND CHRISTMAS MOTHER                                                                  |
| <input type="checkbox"/> Address change                                                                                                                                          | Doing business as                                                                                                        |
| <input type="checkbox"/> Name change                                                                                                                                             | Number and street (or P O box if mail is not delivered to street address) Room/suite                                     |
| <input type="checkbox"/> Initial return                                                                                                                                          | 300 E FRANKLIN ST                                                                                                        |
| <input type="checkbox"/> Final return/terminated                                                                                                                                 | City or town, state or province, country, and ZIP or foreign postal code                                                 |
| <input type="checkbox"/> Amended return                                                                                                                                          | RICHMOND VA 23219                                                                                                        |
| <input type="checkbox"/> Application pending                                                                                                                                     | <b>F</b> Name and address of principal officer                                                                           |
|                                                                                                                                                                                  | THOMAS SILVESTRI 300 E FRANKLIN ST RICHMOND VA 23219                                                                     |
| <b>I</b> Tax-exempt status                                                                                                                                                       | <b>D</b> Employer identification number                                                                                  |
| <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               | 54-6047070                                                                                                               |
| <b>J</b> Website: N/A                                                                                                                                                            | <b>E</b> Telephone number                                                                                                |
| <b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | (804) 649-6280                                                                                                           |
|                                                                                                                                                                                  | <b>G</b> Gross receipts \$ 354,957.                                                                                      |
|                                                                                                                                                                                  | <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|                                                                                                                                                                                  | <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No           |
|                                                                                                                                                                                  | If "No," attach a list (see instructions)                                                                                |
|                                                                                                                                                                                  | <b>H(c)</b> Group exemption number                                                                                       |
| <b>L</b> Year of formation 1958                                                                                                                                                  | <b>M</b> State of legal domicile VA                                                                                      |

**Part I Summary**

|                                    |                 |                                                                                                                                                                                               |                                                                                   |              |
|------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------|
| <b>Activities &amp; Governance</b> | 1               | Briefly describe the organization's mission or most significant activities                                                                                                                    | Annual Christmas Mother Fund -                                                    |              |
|                                    |                 | An organization appealing to the public for funds to be used for charitable purposes by supporting holiday assistance programs and programs that support urgent basic human needs year-round. |                                                                                   |              |
|                                    | 2               | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets                                                        |                                                                                   |              |
|                                    | 3               | Number of voting members of the governing body (Part VI, line 1a)                                                                                                                             | 3                                                                                 | 5            |
|                                    | 4               | Number of independent voting members of the governing body (Part VI, line 1b)                                                                                                                 | 4                                                                                 | 0            |
|                                    | 5               | Total number of individuals employed in calendar year 2014 (Part V, line 2a)                                                                                                                  | 5                                                                                 |              |
|                                    | 6               | Total number of volunteers (estimate if necessary)                                                                                                                                            | 6                                                                                 | 15           |
| <b>Revenue</b>                     | 7a              | Total unrelated business revenue from Part VIII, column (C), line 12                                                                                                                          | 7a                                                                                | 0.           |
|                                    | b               | Net unrelated business taxable income from Form 990-T, line 34                                                                                                                                | 7b                                                                                | 0.           |
|                                    | 8               | Contributions and grants (Part VIII, line 1h)                                                                                                                                                 | Prior Year                                                                        | Current Year |
|                                    | 9               | Program service revenue (Part VIII, line 2g)                                                                                                                                                  | 275,438.                                                                          | 332,482.     |
|                                    | 10              | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                                                                                                                                 |                                                                                   |              |
|                                    | 11              | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)                                                                                                                      |                                                                                   | 22,475.      |
|                                    | 12              | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)                                                                                                            | 275,438.                                                                          | 354,957.     |
|                                    | 13              | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                                                                                                                              | 150,000.                                                                          | 256,028.     |
|                                    | 14              | Benefits paid to or for members (Part IX, column (A), line 4)                                                                                                                                 |                                                                                   |              |
|                                    | <b>Expenses</b> | 15                                                                                                                                                                                            | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) |              |
| 16a                                |                 | Professional fundraising fees (Part IX, column (A), line 11e)                                                                                                                                 |                                                                                   |              |
| b                                  |                 | Total fundraising expenses (Part IX, column (D), line 25)                                                                                                                                     | 0.                                                                                |              |
| 17                                 |                 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                                                                                                                                  | 254.                                                                              | 1,547.       |
| 18                                 |                 | Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)                                                                                                                      | 150,254.                                                                          | 257,575.     |
| <b>Net Assets or Fund Balances</b> | 19              | Revenue less expenses Subtract line 18 from line 12                                                                                                                                           | 125,184.                                                                          | 97,382.      |
|                                    | 20              | Total assets (Part X, line 16)                                                                                                                                                                | Beginning of Current Year                                                         | End of Year  |
|                                    | 21              | Total liabilities (Part X, line 26)                                                                                                                                                           | 276,196.                                                                          | 291,001.     |
|                                    | 22              | Net assets or fund balances Subtract line 21 from line 20                                                                                                                                     | 150,000.                                                                          | 67,423.      |
|                                    |                 | 126,196.                                                                                                                                                                                      | 223,578.                                                                          |              |

**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                                                 |
|                               | Raymond W. McDowell           | 5/14/15                                              |
| <b>Paid Preparer Use Only</b> | Type or print name and title  |                                                      |
|                               | Raymond W. McDowell TREASURER |                                                      |
|                               | Print/Type preparer's name    | Preparer's signature                                 |
|                               | Date                          | Check <input type="checkbox"/> if self-employed PTIN |
| <b>Paid Preparer Use Only</b> | Firm's name                   | BH Media Group, Inc.                                 |
|                               | Firm's address                | 1314 Douglas St, Ste 1500                            |
|                               | Omaha NE 68102                | Firm's EIN                                           |
|                               | Phone no                      |                                                      |

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

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 05/28/14

Form 990 (2014)

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**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's missionAppealing to the public for funds to be used for charitable purposes.**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ 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 ☒ 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**4 a** (Code           ) (Expenses \$ 257,575. including grants of \$ 256,028.) (Revenue \$ 332,482.)Annual Christmas Mother Fund -An organization appealing to the public for funds to be used for charitable purposes by supporting holiday assistance programs and programs that support urgent basic human needs year-round.**4 b** (Code           ) (Expenses \$            including grants of \$           ) (Revenue \$           )**4 c** (Code           ) (Expenses \$            including grants of \$           ) (Revenue \$           )**4 d** Other program services (Describe in Schedule O )(Expenses \$            including grants of \$           ) (Revenue \$           )**4 e** Total program service expenses 257,575.

**Part IV Checklist of Required Schedules**

|                                                                                                                                                                                                                                                                                                              | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.                                                                                                                                                                         | X   |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?                                                                                                                                                                                                          | X   |    |
| 3 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.                                                                                                                      |     | X  |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.                                                                                                       |     | X  |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.                                                                               |     | X  |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.                                                    |     | X  |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.                                                                                            |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.                                                                                                                                                         |     | X  |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.            |     | X  |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.                                                                                                     |     | X  |
| 11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.                                                                                                                                                           |     |    |
| a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI.                                                                                                                                                                        |     | X  |
| b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.                                                                                                   |     | X  |
| c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII.                                                                                                   |     | X  |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.                                                                                                                      |     | X  |
| e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.                                                                                                                                                                                     | X   |    |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.                                                            |     | X  |
| 12 a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.                                                                                                                                                      |     | X  |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.                                                                           |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.                                                                                                                                                                                                        |     | X  |
| 14 a Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                             |     | X  |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV. |     | X  |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV.                                                                                                           |     | X  |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV.                                                                                                     |     | X  |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).                                                                                            |     | X  |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.                                                                                                                           |     | X  |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.                                                                                                                                                     |     | X  |
| 20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.                                                                                                                                                                                                            |     | X  |
| b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                               |     |    |

**Part IV Checklist of Required Schedules (continued)**

|                                                                                                                                                                                                                                                                                                                               | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II . . . . .                                                                                             | X   |    |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III . . . . .                                                                                                                 |     | X  |
| <b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J . . . . .                                                      |     | X  |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a . . . . .                           |     | X  |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .                                                                                                                                                                                                        |     |    |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .                                                                                                                                                               |     |    |
| <b>24d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? . . . . .                                                                                                                                                                                                  |     |    |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I . . . . .                                                                                        |     | X  |
| <b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I . . . . .                                      |     | X  |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If 'Yes,' complete Schedule L, Part II . . . . .                                 |     | X  |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III . . . . . |     | X  |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)                                                                                                                        |     |    |
| <b>28a</b> A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV . . . . .                                                                                                                                                                                                  |     | X  |
| <b>28b</b> A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV . . . . .                                                                                                                                                                               |     | X  |
| <b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV . . . . .                                                                                   |     | X  |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M . . . . .                                                                                                                                                                                                  |     | X  |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M . . . . .                                                                                                                                  |     | X  |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I . . . . .                                                                                                                                                                                        |     | X  |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II . . . . .                                                                                                                                                                      |     | X  |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I . . . . .                                                                                                                      |     | X  |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .                                                                                                                                                                  |     | X  |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .                                                                                                                                                                                                                  |     | X  |
| <b>35b</b> If 'Yes' to line 35a, 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,' complete Schedule R, Part V, line 2 . . . . .                                                                                        |     |    |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2 . . . . .                                                                                                                           |     | X  |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI . . . . .                                                                             |     | X  |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .                                                                                                                       | X   |    |

BAA

Form 990 (2014)

**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 ☐

|                                                                                                                                                                                                                                                       |       | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----|----|
| <b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.                                                                                                                                                              | 1 a 0 |     |    |
| <b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.                                                                                                                                                             | 1 b 0 |     |    |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                     | 1 c   |     |    |
| <b>2 a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.                                                             | 2 a   |     |    |
| <b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?                                                                                                                               | 2 b   |     |    |
| <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).                                                                                                                                     |       |     |    |
| <b>3 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                              | 3 a   |     | X  |
| <b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No,' to line 3b, provide an explanation in Schedule O.                                                                                                                                | 3 b   |     |    |
| <b>4 a</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)? | 4 a   |     | X  |
| <b>b</b> If 'Yes,' enter the name of the foreign country: _____                                                                                                                                                                                       |       |     |    |
| See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).                                                                                                                                   |       |     |    |
| <b>5 a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                      | 5 a   |     | X  |
| <b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                             | 5 b   |     | X  |
| <b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?                                                                                                                                                                           | 5 c   |     |    |
| <b>6 a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                    | 6 a   |     | X  |
| <b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                                | 6 b   |     |    |
| <b>7 Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                |       |     |    |
| <b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                              | 7 a   |     | X  |
| <b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided?                                                                                                                                              | 7 b   |     |    |
| <b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                         | 7 c   |     | X  |
| <b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year.                                                                                                                                                                           | 7 d   |     |    |
| <b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                              | 7 e   |     | X  |
| <b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                 | 7 f   |     | X  |
| <b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                             | 7 g   |     |    |
| <b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                           | 7 h   |     |    |
| <b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?                                                      | 8     |     |    |
| <b>9 Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                    |       |     |    |
| <b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?                                                                                                                                                           | 9 a   |     |    |
| <b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                            | 9 b   |     |    |
| <b>10 Section 501(c)(7) organizations.</b> Enter                                                                                                                                                                                                      |       |     |    |
| <b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.                                                                                                                                                                    | 10 a  |     |    |
| <b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.                                                                                                                                                 | 10 b  |     |    |
| <b>11 Section 501(c)(12) organizations.</b> Enter                                                                                                                                                                                                     |       |     |    |
| <b>a</b> Gross income from members or shareholders.                                                                                                                                                                                                   | 11 a  |     |    |
| <b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)                                                                                                                 | 11 b  |     |    |
| <b>12 a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                | 12 a  |     |    |
| <b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.                                                                                                                                                       | 12 b  |     |    |
| <b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                            |       |     |    |
| <b>a</b> Is the organization licensed to issue qualified health plans in more than one state?                                                                                                                                                         | 13 a  |     |    |
| <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                                                                                                                              |       |     |    |
| <b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.                                                                                   | 13 b  |     |    |
| <b>c</b> Enter the amount of reserves on hand.                                                                                                                                                                                                        | 13 c  |     |    |
| <b>14 a</b> Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                | 14 a  |     | X  |
| <b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.                                                                                                                                   | 14 b  |     |    |

**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 in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                         | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .                                                                                                                                | 5   |    |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O                        |     |    |
| <b>1 b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .                                                                                                                                 | 0   |    |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .                                                |     | X  |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . . |     | X  |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .                                                                                                     |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .                                                                                                           |     | X  |
| <b>6</b> Did the organization have members or stockholders? . . . . .                                                                                                                                                                   |     | X  |
| <b>7 a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .                                                                 |     | X  |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .                                                            |     | X  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following                                                                                               |     |    |
| <b>a</b> The governing body? . . . . .                                                                                                                                                                                                  | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .                                                                                                                                                |     | X  |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O . . . . .          |     | X  |

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

|                                                                                                                                                                                                                                                                                                                 | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>10 a</b> Did the organization have local chapters, branches, or affiliates? . . . . .                                                                                                                                                                                                                        |     | X  |
| <b>b</b> If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .                                                                   |     |    |
| <b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .                                                                                                                                                               |     | X  |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990                                                                                                                                                                                                           |     |    |
| <b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13 . . . . .                                                                                                                                                                                                   |     | X  |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .                                                                                                                                                          |     |    |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done . . . . .                                                                                                                                           |     |    |
| <b>13</b> Did the organization have a written whistleblower policy? . . . . .                                                                                                                                                                                                                                   |     | X  |
| <b>14</b> Did the organization have a written document retention and destruction policy? . . . . .                                                                                                                                                                                                              |     | X  |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?                                                                                  |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official . . . . .                                                                                                                                                                                                                       |     | X  |
| <b>b</b> Other officers or key employees of the organization . . . . .                                                                                                                                                                                                                                          |     | X  |
| If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions)                                                                                                                                                                                                                              |     |    |
| <b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .                                                                                                                                     |     | X  |
| <b>b</b> If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . |     |    |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ►

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in 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 ►  
 RICHMOND TIMES DISPATCH 300 E FRANKLIN ST RICHMOND VA 23219 (804) 649-6280

**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****1 a** 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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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 dotted 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) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (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) Thomas A Silvestri<br>President | 0.11                                                                                       | X                                                                                                         |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (2) Raymond W McDowell<br>Treasurer | 0.05                                                                                       | X                                                                                                         |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (3) Rick E Thornton<br>Secretary    | 0.05                                                                                       | X                                                                                                         |                       | X       |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (4) Denise Bird<br>Director         | 1.00                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (5) Doris A Kane<br>Director        | 0.50                                                                                       | X                                                                                                         |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| (6)                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (7)                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (8)                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (9)                                 |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (10)                                |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (11)                                |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (12)                                |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (13)                                |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (14)                                |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

| (A)<br>Name and title                                          | (B)<br>Average hours per week (list any hours for related organizations below dotted 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) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (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 |                                                                      |                                                                           |                                                                                               |
| (15)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (16)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (17)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (18)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (19)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (20)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (21)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (22)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (23)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (24)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| (25)                                                           |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| <b>1 b Sub-total.</b>                                          |                                                                                            |                                                                                                           |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| <b>c Total from continuation sheets to Part VII, Section A</b> |                                                                                            |                                                                                                           |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| <b>d Total (add lines 1b and 1c)</b>                           |                                                                                            |                                                                                                           |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

**3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

|          | Yes | No |
|----------|-----|----|
| <b>3</b> |     | X  |
| <b>4</b> |     | X  |
| <b>5</b> |     | X  |

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►

**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

|                                                                   |                                                                                                                                         | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | 1 a Federated campaigns . . . . . 1 a                                                                                                   |                      |                                                    |                                         |                                                                  |
|                                                                   | b Membership dues . . . . . 1 b                                                                                                         |                      |                                                    |                                         |                                                                  |
|                                                                   | c Fundraising events . . . . . 1 c                                                                                                      |                      |                                                    |                                         |                                                                  |
|                                                                   | d Related organizations . . . . . 1 d                                                                                                   |                      |                                                    |                                         |                                                                  |
|                                                                   | e Government grants (contributions) . . . . . 1 e                                                                                       |                      |                                                    |                                         |                                                                  |
|                                                                   | f All other contributions, gifts, grants, and<br>similar amounts not included above . . . . . 1 f                                       | 332,482.             |                                                    |                                         |                                                                  |
|                                                                   | g Noncash contributions included in lines 1a-1f \$                                                                                      |                      |                                                    |                                         |                                                                  |
|                                                                   | h Total. Add lines 1a-1f . . . . .                                                                                                      | 332,482.             |                                                    |                                         |                                                                  |
| <b>Program Service Revenue</b>                                    | Business Code                                                                                                                           |                      |                                                    |                                         |                                                                  |
|                                                                   | 2 a                                                                                                                                     |                      |                                                    |                                         |                                                                  |
|                                                                   | b                                                                                                                                       |                      |                                                    |                                         |                                                                  |
|                                                                   | c                                                                                                                                       |                      |                                                    |                                         |                                                                  |
|                                                                   | d                                                                                                                                       |                      |                                                    |                                         |                                                                  |
|                                                                   | e                                                                                                                                       |                      |                                                    |                                         |                                                                  |
|                                                                   | f All other program service revenue . . . . .                                                                                           |                      |                                                    |                                         |                                                                  |
|                                                                   | g Total. Add lines 2a-2f . . . . .                                                                                                      |                      |                                                    |                                         |                                                                  |
| <b>Other Revenue</b>                                              | 3 Investment income (including dividends, interest and<br>other similar amounts) . . . . .                                              |                      |                                                    |                                         |                                                                  |
|                                                                   | 4 Income from investment of tax-exempt bond proceeds . . . . .                                                                          |                      |                                                    |                                         |                                                                  |
|                                                                   | 5 Royalties . . . . .                                                                                                                   |                      |                                                    |                                         |                                                                  |
|                                                                   | 6 a Gross rents . . . . . (i) Real (ii) Personal                                                                                        |                      |                                                    |                                         |                                                                  |
|                                                                   | b Less rental expenses                                                                                                                  |                      |                                                    |                                         |                                                                  |
|                                                                   | c Rental income or (loss) . . . . .                                                                                                     |                      |                                                    |                                         |                                                                  |
|                                                                   | d Net rental income or (loss) . . . . .                                                                                                 |                      |                                                    |                                         |                                                                  |
|                                                                   | 7 a Gross amount from sales of<br>assets other than inventory (i) Securities (ii) Other                                                 |                      |                                                    |                                         |                                                                  |
|                                                                   | b Less cost or other basis<br>and sales expenses . . . . .                                                                              |                      |                                                    |                                         |                                                                  |
|                                                                   | c Gain or (loss) . . . . .                                                                                                              |                      |                                                    |                                         |                                                                  |
|                                                                   | d Net gain or (loss) . . . . .                                                                                                          |                      |                                                    |                                         |                                                                  |
|                                                                   | 8 a Gross income from fundraising events<br>(not including \$ of contributions reported on line 1c)<br>See Part IV, line 18 . . . . . a |                      |                                                    |                                         |                                                                  |
|                                                                   | b Less direct expenses . . . . . b                                                                                                      |                      |                                                    |                                         |                                                                  |
|                                                                   | c Net income or (loss) from fundraising events . . . . .                                                                                |                      |                                                    |                                         |                                                                  |
|                                                                   | 9 a Gross income from gaming activities<br>See Part IV, line 19. . . . . a                                                              |                      |                                                    |                                         |                                                                  |
|                                                                   | b Less direct expenses . . . . . b                                                                                                      |                      |                                                    |                                         |                                                                  |
|                                                                   | c Net income or (loss) from gaming activities . . . . .                                                                                 |                      |                                                    |                                         |                                                                  |
|                                                                   | 10 a Gross sales of inventory, less returns<br>and allowances . . . . . a                                                               |                      |                                                    |                                         |                                                                  |
| b Less cost of goods sold . . . . . b                             |                                                                                                                                         |                      |                                                    |                                         |                                                                  |
| c Net income or (loss) from sales of inventory . . . . .          |                                                                                                                                         |                      |                                                    |                                         |                                                                  |
| Miscellaneous Revenue Business Code                               |                                                                                                                                         |                      |                                                    |                                         |                                                                  |
| 11 a                                                              |                                                                                                                                         |                      |                                                    |                                         |                                                                  |
| b                                                                 |                                                                                                                                         |                      |                                                    |                                         |                                                                  |
| c                                                                 |                                                                                                                                         |                      |                                                    |                                         |                                                                  |
| d All other revenue . . . . .                                     | 22,475.                                                                                                                                 | 22,475.              | 0.                                                 | 0.                                      |                                                                  |
| e Total. Add lines 11a-11d . . . . .                              | 22,475.                                                                                                                                 |                      |                                                    |                                         |                                                                  |
| 12 Total revenue. See instructions . . . . .                      | 354,957.                                                                                                                                | 22,475.              | 0.                                                 | 0.                                      |                                                                  |

**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. . . . .                                                                                                                                    | 256,028.              | 256,028.                        |                                        |                             |
| 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. . . . .                                                                                                                                                                |                       |                                 |                                        |                             |
| 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. . . . .                                                                                                                                                                                                                          |                       |                                 |                                        |                             |
| 11 Fees for services (non-employees)                                                                                                                                                                                                               |                       |                                 |                                        |                             |
| a Management. . . . .                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| b Legal. . . . .                                                                                                                                                                                                                                   | 1,490.                | 1,490.                          | 0.                                     | 0.                          |
| c Accounting. . . . .                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| d Lobbying. . . . .                                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| e Professional fundraising services. See Part IV, line 17. . . . .                                                                                                                                                                                 |                       |                                 |                                        |                             |
| f Investment management fees. . . . .                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| g Other (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). . . . .                                                                                                                                 |                       |                                 |                                        |                             |
| 12 Advertising and promotion. . . . .                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| 13 Office expenses. . . . .                                                                                                                                                                                                                        |                       |                                 |                                        |                             |
| 14 Information technology. . . . .                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 15 Royalties. . . . .                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| 16 Occupancy. . . . .                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| 17 Travel. . . . .                                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials. . . . .                                                                                                                                         |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings. . . . .                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 20 Interest. . . . .                                                                                                                                                                                                                               |                       |                                 |                                        |                             |
| 21 Payments to affiliates. . . . .                                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization. . . . .                                                                                                                                                                                              |                       |                                 |                                        |                             |
| 23 Insurance. . . . .                                                                                                                                                                                                                              |                       |                                 |                                        |                             |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O). . . . .                                       |                       |                                 |                                        |                             |
| a Bank Fees. . . . .                                                                                                                                                                                                                               | 57.                   | 57.                             | 0.                                     | 0.                          |
| b. . . . .                                                                                                                                                                                                                                         |                       |                                 |                                        |                             |
| c. . . . .                                                                                                                                                                                                                                         |                       |                                 |                                        |                             |
| d. . . . .                                                                                                                                                                                                                                         |                       |                                 |                                        |                             |
| e All other expenses. . . . .                                                                                                                                                                                                                      |                       |                                 |                                        |                             |
| 25 Total functional expenses. Add lines 1 through 24e. . . . .                                                                                                                                                                                     | 257,575.              | 257,575.                        | 0.                                     | 0.                          |
| 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 . . . . .                                                                                                                                                                                                                                                                                                   | 216,094.                 | <b>1</b>  | 291,001.           |
|                                                                                      | <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 . . . . .                                                                                                                                                                                                                                                                                                      | 60,102.                  | <b>4</b>  |                    |
|                                                                                      | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .                                                                                                                                                           |                          | <b>5</b>  |                    |
|                                                                                      | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . . |                          | <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>               |           | <b>10c</b>         |
|                                                                                      | <b>b</b> Less: accumulated depreciation . . . . .                                                                                                                                                                                                                                                                                                | <b>10b</b>               |           |                    |
|                                                                                      | <b>11</b> Investments — publicly traded securities . . . . .                                                                                                                                                                                                                                                                                     |                          | <b>11</b> |                    |
|                                                                                      | <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> |                    |
| <b>15</b> Other assets. See Part IV, line 11 . . . . .                               |                                                                                                                                                                                                                                                                                                                                                  | <b>15</b>                |           |                    |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 276,196.                                                                                                                                                                                                                                                                                                                                         | <b>16</b>                | 291,001.  |                    |
| <b>Liabilities</b>                                                                   | <b>17</b> Accounts payable and accrued expenses . . . . .                                                                                                                                                                                                                                                                                        |                          | <b>17</b> |                    |
|                                                                                      | <b>18</b> Grants payable . . . . .                                                                                                                                                                                                                                                                                                               | 150,000.                 | <b>18</b> |                    |
|                                                                                      | <b>19</b> Deferred revenue . . . . .                                                                                                                                                                                                                                                                                                             |                          | <b>19</b> |                    |
|                                                                                      | <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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .                                                                                                                                         |                          | <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 . . . . .                                                                                                                                                        |                          | <b>25</b> | 67,423.            |
|                                                                                      | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .                                                                                                                                                                                                                                                                            | 150,000.                 | <b>26</b> | 67,423.            |
| <b>Net Assets or Fund Balances</b>                                                   | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>                                                                                                                                                                                           |                          |           |                    |
|                                                                                      | <b>27</b> Unrestricted net assets . . . . .                                                                                                                                                                                                                                                                                                      |                          | <b>27</b> |                    |
|                                                                                      | <b>28</b> Temporarily restricted net assets . . . . .                                                                                                                                                                                                                                                                                            |                          | <b>28</b> |                    |
|                                                                                      | <b>29</b> Permanently restricted net assets . . . . .                                                                                                                                                                                                                                                                                            |                          | <b>29</b> |                    |
|                                                                                      | <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 30 through 34.</b>                                                                                                                                                                                              |                          |           |                    |
|                                                                                      | <b>30</b> Capital stock or trust principal, or current funds . . . . .                                                                                                                                                                                                                                                                           | 126,196.                 | <b>30</b> | 223,578.           |
|                                                                                      | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .                                                                                                                                                                                                                                                             |                          | <b>31</b> |                    |
|                                                                                      | <b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .                                                                                                                                                                                                                                                             |                          | <b>32</b> |                    |
| <b>33</b> <b>Total net assets or fund balances.</b> . . . . .                        | 126,196.                                                                                                                                                                                                                                                                                                                                         | <b>33</b>                | 223,578.  |                    |
| <b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .            | 276,196.                                                                                                                                                                                                                                                                                                                                         | <b>34</b>                | 291,001.  |                    |

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Form 990 (2014)

**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  | 354,957. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                      | 2  | 257,575. |
| 3  | Revenue less expenses Subtract line 2 from line 1                                                             | 3  | 97,382.  |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | 4  | 126,196. |
| 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 in Schedule O)                                          | 9  |          |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 223,578. |

**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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____                                                                                                                                                                                        |     |    |
| If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                      |     |    |
| 2 a                                                                                                                                                                                                                                                                                                                   | 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<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |                                                                                                                                                                                                                                                                                                                                                      |     |    |
| 2 b                                                                                                                                                                                                                                                                                                                   | 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<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis              |                                                                                                                                                                                                                                                                                                                                                      |     |    |
| 2 c                                                                                                                                                                                                                                                                                                                   | 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O |     |    |
| 3 a                                                                                                                                                                                                                                                                                                                   | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?                                                                                                                                                                                             |     | X  |
| 3 b                                                                                                                                                                                                                                                                                                                   | If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits                                                                                                                                 |     |    |

BAA

Form 990 (2014)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

**2014**

**Open to Public Inspection**

Name of the organization

RICHMOND CHRISTMAS MOTHER

Employer identification number

54-6047070

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
- a ☐ **Type I.** A supporting organization operated, supervised or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: \_\_\_\_\_
- g Provide the following information about the supported organization(s):

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------|----|---------------------------------------------------|-------------------------------------------------|
|                                    |          |                                                                                             | Yes                                                         | No |                                                   |                                                 |
| (A)                                |          |                                                                                             |                                                             |    |                                                   |                                                 |
| (B)                                |          |                                                                                             |                                                             |    |                                                   |                                                 |
| (C)                                |          |                                                                                             |                                                             |    |                                                   |                                                 |
| (D)                                |          |                                                                                             |                                                             |    |                                                   |                                                 |
| (E)                                |          |                                                                                             |                                                             |    |                                                   |                                                 |
| Total                              |          |                                                                                             |                                                             |    |                                                   |                                                 |

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

Schedule A (Form 990 or 990-EZ) 2014

**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) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (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</b> <b>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</b> <b>Public support.</b> Subtract line 5 from line 4.                                                                                                                                                  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                           | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014  | (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</b> <b>Total support.</b> Add lines 7 through 10.                                                                                                                                                 |          |          |          |          |           |                          |
| <b>12</b> Gross receipts from related activities, etc. (see instructions).                                                                                                                              |          |          |          |          | <b>12</b> |                          |
| <b>13</b> <b>First five 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 2014 (line 6, column (f) divided by line 11, column (f)).                                                                                                                                                                                                                                                                                                                    | <b>14</b>                | % |
| <b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14.                                                                                                                                                                                                                                                                                                                                          | <b>15</b>                | % |
| <b>16a</b> <b>33-1/3% support test – 2014.</b> If the organization did not check the box on line 13, and the 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</b> <b>33-1/3% support test – 2013.</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</b> <b>10%-facts-and-circumstances test – 2014.</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</b> <b>10%-facts-and-circumstances test – 2013.</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</b> <b>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"/> |   |

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Schedule A (Form 990 or 990-EZ) 2014

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

(Complete only if you checked the box on line 9 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 yr beginning in) ▶                                                                                                                                          | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|------------|
| 1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants'). . . . .                                                                           | 274,067. | 269,056. | 314,655. | 275,438. | 332,482. | 1,465,698. |
| 2 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 . . . . . |          |          |          |          |          |            |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .                                                                             |          |          |          |          |          |            |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .                                                                          |          |          |          |          |          |            |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .                                                                   |          |          |          |          |          |            |
| 6 Total. Add lines 1 through 5 . . . . .                                                                                                                                             | 274,067. | 269,056. | 314,655. | 275,438. | 332,482. | 1,465,698. |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .                                                                                                |          |          |          |          |          |            |
| 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. . . . .            |          |          |          |          |          |            |
| c Add lines 7a and 7b . . . . .                                                                                                                                                      |          |          |          |          |          |            |
| 8 Public support (Subtract line 7c from line 6) . . . . .                                                                                                                            |          |          |          |          |          | 1,465,698. |

**Section B. Total Support**

| Calendar year (or fiscal yr beginning in) ▶                                                                                                                                               | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|--------------------------|
| 9 Amounts from line 6 . . . . .                                                                                                                                                           | 274,067. | 269,056. | 314,655. | 275,438. | 332,482. | 1,465,698.               |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .                                              |          |          |          |          |          |                          |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .                                                                       |          |          |          |          |          |                          |
| c Add lines 10a and 10b . . . . .                                                                                                                                                         |          |          |          |          |          |                          |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .                                                  |          |          |          |          |          |                          |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI) . . . . .                                                                               |          |          |          |          |          |                          |
| 13 Total support. (Add lines 9, 10c, 11 and 12) . . . . .                                                                                                                                 | 274,067. | 269,056. | 314,655. | 275,438. | 332,482. | 1,465,698.               |
| 14 First five 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. . . . . |          |          |          |          |          | <input type="checkbox"/> |

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

|                                                                                                     |    |          |
|-----------------------------------------------------------------------------------------------------|----|----------|
| 15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) . . . . . | 15 | 100.00 % |
| 16 Public support percentage from 2013 Schedule A, Part III, line 15. . . . .                       | 16 | 100.00 % |

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

|                                                                                                          |    |   |
|----------------------------------------------------------------------------------------------------------|----|---|
| 17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) . . . . . | 17 | % |
| 18 Investment income percentage from 2013 Schedule A, Part III, line 17 . . . . .                        | 18 | % |

- 19a **33-1/3% support tests – 2014.** 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 – 2013.** 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes                      | No                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain . . . . .                                                                                                                                                                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2) . . . . .                                                                                                                                                                                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below . . . . .                                                                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 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)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination . . . . .                                                                                                                                                                                                                                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use . . . . .                                                                                                                                                                                                                                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| 4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below . . . . .                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations . . . . .                                                                                                                                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| c 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)? If 'Yes,' explain in <b>Part VI</b> 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 . . . . .                                                                                                                                                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , 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) . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
| 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? . . . . .                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control? . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in <b>Part VI</b> . . . . .                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990) . . . . .                                                                                                                                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990). . . . .                                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| 9a 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))? If 'Yes,' provide detail in <b>Part VI</b> . . . . .                                                                                                                                                                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> . . . . .                                                                                                                                                                                                                                                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI</b> . . . . .                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer (b) below . . . . .                                                                                                                                                                                                                                                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the organization, have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings) . . . . .                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/> | <input type="checkbox"/> |

**Part IV Supporting Organizations (continued)**

|                                                                                                                                                                       | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons?                                                                            |     |    |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | 11a |    |
| b A family member of a person described in (a) above?                                                                                                                 | 11b |    |
| c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI                                                | 11c |    |

**Section B. Type I Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year | 1   |    |
| 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? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization                                                                                                                                                                                                                                                                             | 2   |    |

**Section C. Type II Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                       | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 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)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s) | 1   |    |

**Section D. All Type III Supporting Organizations**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1   |    |
| 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? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s)                                                                                                                            | 2   |    |
| 3 By reason of the relationship described in (2), 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? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard                                                                                               | 3   |    |

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

**2 Activities Test. Answer (a) and (b) below.**

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities

b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement

**3 Parent of Supported Organizations. Answer (a) and (b) below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard

|    | Yes | No |
|----|-----|----|
| 2a |     |    |
| 2b |     |    |
| 3a |     |    |
| 3b |     |    |

**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 November 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A – Adjusted Net Income**

|   |                                                                                                                                                                                                                    | (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              |                             |

**Section B – Minimum Asset Amount**

|   |                                                                                                                                | (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 . . . . .                                                                                  | 1 a            |                             |
| b | Average monthly cash balances . . . . .                                                                                        | 1 b            |                             |
| c | Fair market value of other non-exempt-use assets . . . . .                                                                     | 1 c            |                             |
| d | <b>Total</b> (add lines 1a, 1b, and 1c). . . . .                                                                               | 1 d            |                             |
| e | <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> )                                   |                |                             |
| 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 1-1/2% 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 .035. . . . .                                                                                               | 6              |                             |
| 7 | Recoveries of prior-year distributions . . . . .                                                                               | 7              |                             |
| 8 | <b>Minimum Asset Amount</b> (add line 7 to line 6) . . . . .                                                                   | 8              |                             |

**Section C – Distributable Amount**

|   |                                                                                                                                                                          |   | Current Year |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) . . . . .                                                                                          | 1 |              |
| 2 | Enter 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) |   |              |

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

| <b>Section D – Distributions</b> |                                                                                                                                                           | <b>Current Year</b> |
|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>1</b>                         | Amounts paid to supported organizations to accomplish exempt purposes . . . . .                                                                           |                     |
| <b>2</b>                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity . . . . .           |                     |
| <b>3</b>                         | Administrative expenses paid to accomplish exempt purposes of supported organizations . . . . .                                                           |                     |
| <b>4</b>                         | Amounts paid to acquire exempt-use assets . . . . .                                                                                                       |                     |
| <b>5</b>                         | Qualified set-aside amounts (prior IRS approval required). . . . .                                                                                        |                     |
| <b>6</b>                         | Other distributions (describe in <b>Part VI</b> ) See instructions . . . . .                                                                              |                     |
| <b>7</b>                         | <b>Total annual distributions.</b> Add lines 1 through 6 . . . . .                                                                                        |                     |
| <b>8</b>                         | Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions. . . . . |                     |
| <b>9</b>                         | Distributable amount for 2014 from Section C, line 6 . . . . .                                                                                            |                     |
| <b>10</b>                        | Line 8 amount divided by Line 9 amount . . . . .                                                                                                          |                     |

| <b>Section E – Distribution Allocations (see instructions)</b> |                                                                                                                                                             | <b>(i)<br/>Excess<br/>Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2014</b> | <b>(iii)<br/>Distributable<br/>Amount for 2014</b> |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------|----------------------------------------------------|
| <b>1</b>                                                       | Distributable amount for 2014 from Section C, line 6 . . . . .                                                                                              |                                         |                                                 |                                                    |
| <b>2</b>                                                       | Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions) . . . . .                                                |                                         |                                                 |                                                    |
| <b>3</b>                                                       | Excess distributions carryover, if any, to 2014                                                                                                             |                                         |                                                 |                                                    |
| <b>a</b>                                                       |                                                                                                                                                             |                                         |                                                 |                                                    |
| <b>b</b>                                                       |                                                                                                                                                             |                                         |                                                 |                                                    |
| <b>c</b>                                                       |                                                                                                                                                             |                                         |                                                 |                                                    |
| <b>d</b>                                                       |                                                                                                                                                             |                                         |                                                 |                                                    |
| <b>e</b>                                                       | From 2013 . . . . .                                                                                                                                         |                                         |                                                 |                                                    |
| <b>f</b>                                                       | <b>Total</b> of lines 3a through e . . . . .                                                                                                                |                                         |                                                 |                                                    |
| <b>g</b>                                                       | Applied to underdistributions of prior years . . . . .                                                                                                      |                                         |                                                 |                                                    |
| <b>h</b>                                                       | Applied to 2014 distributable amount . . . . .                                                                                                              |                                         |                                                 |                                                    |
| <b>i</b>                                                       | Carryover from 2009 not applied (see instructions) . . . . .                                                                                                |                                         |                                                 |                                                    |
| <b>j</b>                                                       | Remainder Subtract lines 3g, 3h, and 3i from 3f . . . . .                                                                                                   |                                         |                                                 |                                                    |
| <b>4</b>                                                       | Distributions for 2014 from Section D, line 7 \$ . . . . .                                                                                                  |                                         |                                                 |                                                    |
| <b>a</b>                                                       | Applied to underdistributions of prior years . . . . .                                                                                                      |                                         |                                                 |                                                    |
| <b>b</b>                                                       | Applied to 2014 distributable amount . . . . .                                                                                                              |                                         |                                                 |                                                    |
| <b>c</b>                                                       | Remainder Subtract lines 4a and 4b from 4 . . . . .                                                                                                         |                                         |                                                 |                                                    |
| <b>5</b>                                                       | Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions) . . . . . |                                         |                                                 |                                                    |
| <b>6</b>                                                       | Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions) . . . . .                        |                                         |                                                 |                                                    |
| <b>7</b>                                                       | <b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c . . . . .                                                                                |                                         |                                                 |                                                    |
| <b>8</b>                                                       | Breakdown of line 7                                                                                                                                         |                                         |                                                 |                                                    |
| <b>a</b>                                                       |                                                                                                                                                             |                                         |                                                 |                                                    |
| <b>b</b>                                                       |                                                                                                                                                             |                                         |                                                 |                                                    |
| <b>c</b>                                                       |                                                                                                                                                             |                                         |                                                 |                                                    |
| <b>d</b>                                                       | Excess from 2013 . . . . .                                                                                                                                  |                                         |                                                 |                                                    |
| <b>e</b>                                                       | Excess from 2014 . . . . .                                                                                                                                  |                                         |                                                 |                                                    |

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Schedule A (Form 990 or 990-EZ) 2014

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes,' to Form 990,  
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

RICHMOND CHRISTMAS MOTHER

54-6047070

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

|                                                               | (a) Donor advised funds | (b) Funds and other accounts |
|---------------------------------------------------------------|-------------------------|------------------------------|
| 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? . . . . . ☐ Yes ☐ No

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? . . . . . ☐ Yes ☐ No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

|                                                                                              |                                                                             |
|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat                                       | <input type="checkbox"/> Preservation of a certified historic structure     |
| <input type="checkbox"/> Preservation of open space                                          |                                                                             |

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

|                                                                                                                                                      | Held at the End of the Tax Year |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements . . . . .                                                                                                   | 2 a                             |
| b Total acreage restricted by conservation easements . . . . .                                                                                       | 2 b                             |
| c Number of conservation easements on a certified historic structure included in (a) . . . . .                                                       | 2 c                             |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . . | 2 d                             |

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? . . . . . ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ No

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' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 in 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 SFAS 116 (ASC 958) relating to these items

a Revenue included in Form 990, Part VIII, line 1 . . . . . ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ► \$ \_\_\_\_\_

**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 are a 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 programs

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' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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             | 1 c    |
| d Additions during the year     | 1 d    |
| e Distributions during the year | 1 e    |
| f Ending balance                | 1 f    |

2 a 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' to Form 990, Part IV, line 10.

|                                                  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--------------------------------------------------|------------------|----------------|--------------------|----------------------|---------------------|
| 1 a 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 Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

|        | Yes | No |
|--------|-----|----|
| 3a(i)  |     |    |
| 3a(ii) |     |    |
| 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' to 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 |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1 a Land                 |                                      |                                 |                              |                |
| b Buildings              |                                      |                                 |                              |                |
| c Leasehold improvements |                                      |                                 |                              |                |
| d Equipment              |                                      |                                 |                              |                |
| e Other                  |                                      |                                 |                              |                |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c) ☐

BAA

Schedule D (Form 990) 2014

**Part VII Investments – Other Securities.**

Complete if the organization answered 'Yes' to 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) _____                                                                   |                |                                                          |
| (I) _____                                                                   |                |                                                          |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 12) . . . ▶ |                |                                                          |

**Part VIII Investments – Program Related.**

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

| (a) Description of investment type                                          | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|-----------------------------------------------------------------------------|----------------|----------------------------------------------------------|
| (1) _____                                                                   |                |                                                          |
| (2) _____                                                                   |                |                                                          |
| (3) _____                                                                   |                |                                                          |
| (4) _____                                                                   |                |                                                          |
| (5) _____                                                                   |                |                                                          |
| (6) _____                                                                   |                |                                                          |
| (7) _____                                                                   |                |                                                          |
| (8) _____                                                                   |                |                                                          |
| (9) _____                                                                   |                |                                                          |
| (10) _____                                                                  |                |                                                          |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 13) . . . ▶ |                |                                                          |

**Part IX Other Assets.**

Complete if the organization answered 'Yes' to 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) _____                                                                        |                |
| (10) _____                                                                       |                |
| Total. (Column (b) must equal Form 990, Part X, column (B), line 15) . . . . . ▶ |                |

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

| (a) Description of liability                                                | (b) Book value |
|-----------------------------------------------------------------------------|----------------|
| (1) Federal income taxes                                                    |                |
| (2) Def Rev - Sec 481(a) Adj                                                | 67,423.        |
| (3) _____                                                                   |                |
| (4) _____                                                                   |                |
| (5) _____                                                                   |                |
| (6) _____                                                                   |                |
| (7) _____                                                                   |                |
| (8) _____                                                                   |                |
| (9) _____                                                                   |                |
| (10) _____                                                                  |                |
| (11) _____                                                                  |                |
| Total. (Column (b) must equal Form 990, Part X, column (B) line 25) . . . ▶ |                |

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 FIN 48 (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' to Form 990, Part IV, line 12a.

|          |                                                                                                          |            |            |  |
|----------|----------------------------------------------------------------------------------------------------------|------------|------------|--|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       |            | <b>1</b>   |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                                       |            |            |  |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .                                                   | <b>2 a</b> |            |  |
| <b>b</b> | Donated services and use of facilities . . . . .                                                         | <b>2 b</b> |            |  |
| <b>c</b> | Recoveries of prior year grants . . . . .                                                                | <b>2 c</b> |            |  |
| <b>d</b> | Other (Describe in Part XIII) . . . . .                                                                  | <b>2 d</b> |            |  |
| <b>e</b> | Add lines <b>2 a</b> through <b>2 d</b> . . . . .                                                        |            | <b>2 e</b> |  |
| <b>3</b> | Subtract line <b>2 e</b> from line <b>1</b> . . . . .                                                    |            | <b>3</b>   |  |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1                                      |            |            |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b. . . . .                                | <b>4 a</b> |            |  |
| <b>b</b> | Other (Describe in Part XIII) . . . . .                                                                  | <b>4 b</b> |            |  |
| <b>c</b> | Add lines <b>4 a</b> and <b>4 b</b> . . . . .                                                            |            | <b>4 c</b> |  |
| <b>5</b> | Total revenue Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 12.) . . . . . |            | <b>5</b>   |  |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

|          |                                                                                                          |            |            |  |
|----------|----------------------------------------------------------------------------------------------------------|------------|------------|--|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                     |            | <b>1</b>   |  |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25                                         |            |            |  |
| <b>a</b> | Donated services and use of facilities . . . . .                                                         | <b>2 a</b> |            |  |
| <b>b</b> | Prior year adjustments . . . . .                                                                         | <b>2 b</b> |            |  |
| <b>c</b> | Other losses . . . . .                                                                                   | <b>2 c</b> |            |  |
| <b>d</b> | Other (Describe in Part XIII) . . . . .                                                                  | <b>2 d</b> |            |  |
| <b>e</b> | Add lines <b>2 a</b> through <b>2 d</b> . . . . .                                                        |            | <b>2 e</b> |  |
| <b>3</b> | Subtract line <b>2 e</b> from line <b>1</b> . . . . .                                                    |            | <b>3</b>   |  |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1                                        |            |            |  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b. . . . .                                | <b>4 a</b> |            |  |
| <b>b</b> | Other (Describe in Part XIII) . . . . .                                                                  | <b>4 b</b> |            |  |
| <b>c</b> | Add lines <b>4 a</b> and <b>4 b</b> . . . . .                                                            |            | <b>4 c</b> |  |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4 c</b> . (This must equal Form 990, Part I, line 18) . . . . . |            | <b>5</b>   |  |

**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.

**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' to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990

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

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

RICHMOND CHRISTMAS MOTHER

Employer identification number

54-6047070

**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' to 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 non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|-----------------------------------------------------------------------------------------------------|-------------------|-------------------------------|--------------------------|-----------------------------------|-------------------------------------------------------|----------------------------------------|------------------------------------|
| (1) <u>SALVATION ARMY</u><br><u>PO Box 12400</u><br><u>Richmond VA 23241</u>                        | <u>58-0660607</u> |                               | <u>150,000.</u>          |                                   |                                                       |                                        | <u>Christmas gift</u>              |
| (2) <u>The Community Foundation</u><br><u>7501 Boulders View Drive,</u><br><u>Richmond VA 23225</u> | <u>23-7009135</u> |                               | <u>106,028.</u>          |                                   |                                                       |                                        | <u>Community Supp</u>              |
| (3)                                                                                                 |                   |                               |                          |                                   |                                                       |                                        |                                    |
| (4)                                                                                                 |                   |                               |                          |                                   |                                                       |                                        |                                    |
| (5)                                                                                                 |                   |                               |                          |                                   |                                                       |                                        |                                    |
| (6)                                                                                                 |                   |                               |                          |                                   |                                                       |                                        |                                    |
| (7)                                                                                                 |                   |                               |                          |                                   |                                                       |                                        |                                    |
| (8)                                                                                                 |                   |                               |                          |                                   |                                                       |                                        |                                    |

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

▶ 2

3 Enter total number of other organizations listed in the line 1 table

▶ 0

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

TEEA3901 06/19/14

**Schedule I (Form 990) (2014)**

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to 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 non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|-------------------------------------------------------|----------------------------------------|
| 1                               |                          |                          |                                   |                                                       |                                        |
| 2                               |                          |                          |                                   |                                                       |                                        |
| 3                               |                          |                          |                                   |                                                       |                                        |
| 4                               |                          |                          |                                   |                                                       |                                        |
| 5                               |                          |                          |                                   |                                                       |                                        |
| 6                               |                          |                          |                                   |                                                       |                                        |
| 7                               |                          |                          |                                   |                                                       |                                        |

**Part IV** Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Pt I Line 2

Grants are approved by the Richmond Christmas Mother Board. There is no checkbook to distribute funds, and each disbursement is controlled by the three authorized names on the checking account going to the bank to authorize cashier checks. The payments are monitored through the monthly reconciliation of the bank statements.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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**

**Open to Public  
Inspection**

Employer identification number

RICHMOND CHRISTMAS MOTHER

54-6047070

Pt VI, Line 8b      The organization does not have any committees.  
After form 990 is prepared, the treasurer reviews the return prior to  
Pt VI, Line 11b      filing.  
Pt VI, Line 19      The organization's documents are available to the public upon request.  
Pt XII, Line 1      Changed from Accrual Method to Cash Method of Accounting (see Form 3115)

**Supporting Statement of:**

Form 990 p 9/Line 11d Other Rev Col A-1

| Description                | Amount         |
|----------------------------|----------------|
| Other Rev - Sec 481(a) Adj | 22,475.        |
| Total                      | <u>22,475.</u> |

Form **3115**(Rev. December 2009)  
Department of the Treasury  
Internal Revenue Service**Application for Change in Accounting Method**

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)

**Richmond Christmas Mother**

Identification number (see instructions)

**54-6047070**

Principal business activity code number (see instructions)

Number, street, and room or suite no. If a P.O. box, see the instructions

**300 E Franklin St**Tax year of change begins (MM/DD/YYYY) **01/01/2014**Tax year of change ends (MM/DD/YYYY) **12/31/2014**

City or town, state, and ZIP code

**Richmond, VA 23219**

Name of contact person (see instructions)

**Raymond McDowell**

Name of applicant(s) (if different than filer) and identification number(s) (see instructions)

Contact person's telephone number

**804-649-6280**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.**

- ☐ Individual ☐ Cooperative (Sec. 1381)
- ☐ Corporation ☐ Partnership
- ☐ Controlled foreign corporation (Sec. 957) ☐ S corporation
- ☐ 10/50 corporation (Sec. 904(d)(2)(E)) ☐ Insurance co. (Sec. 816(a))
- ☐ Qualified personal service corporation (Sec. 448(d)(2)) ☐ Insurance co. (Sec. 831)
- ☐ Other (specify) ▶ \_\_\_\_\_

☒ Exempt organization. Enter Code section ▶ **501(c)(3)****Check the appropriate box to indicate the type of accounting method change being requested.** (see instructions)

- ☐ Depreciation or Amortization
- ☐ Financial Products and/or Financial Activities of Financial Institutions
- ☒ Other (specify) ▶ **Change to Overall Cash Method of Accounting**

**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 all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

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

**Part I Information For Automatic Change Request**

- 1** Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.

▶ (a) Change No. **32** (b) Other ☐ Description ▶ \_\_\_\_\_

- 2** Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.

**Note.** Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).**Part II Information For All Requests**

- 3** Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.
- 4a** 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)? If "No," go to line 5.
- b** Is the method of accounting the applicant is requesting to change an issue (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)) either (i) under consideration or (ii) placed in suspense (see instructions)?

**Signature** (see instructions)

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.

**Filer****Preparer (other than filer/applicant)***Raymond W. McDowell 5/13/15*

Signature and date

*Raymond W. McDowell TREASURER*

Name and title (print or type)

Signature of individual preparing the application and date

Name of individual preparing the application (print or type)

Name of firm preparing the application

| Yes | No |
|-----|----|
|-----|----|

Form **3115** (Rev 12-2009)

| <b>Part II Information For All Requests (continued)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |    |      |                                | <b>Yes</b> | <b>No</b> |      |                                |         |    |            |           |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----|------|--------------------------------|------------|-----------|------|--------------------------------|---------|----|------------|-----------|
| <b>12</b>                                               | If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:                                                                                                                                                                                                                                                                                                                                                                                   |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>a</b>                                                | The item(s) being changed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>b</b>                                                | The applicant's present method for the item(s) being changed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>c</b>                                                | The applicant's proposed method for the item(s) being changed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>d</b>                                                | The applicant's present overall method of accounting (cash, accrual, or hybrid).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>13</b>                                               | Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. <b>See Attachment A</b> |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>14</b>                                               | Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . .<br>If "No," attach an explanation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |    |      |                                | ✓          |           |      |                                |         |    |            |           |
| <b>15a</b>                                              | Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .                                                                                                                                                                                                                                                                                                                                                                                     |         |    |      |                                | ✓          |           |      |                                |         |    |            |           |
| <b>b</b>                                                | If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.                                                                                                                                                                                                                                                                        |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>16</b>                                               | Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         |    |      |                                | ✓          |           |      |                                |         |    |            |           |
| <b>17</b>                                               | If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.                                                                                                                                                                                                                                                                                                                |         |    |      |                                |            |           |      |                                |         |    |            |           |
|                                                         | 1st preceding<br>year ended mo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 12      | yr | 2013 | 2nd preceding<br>year ended mo | 12         | yr        | 2012 | 3rd preceding<br>year ended mo | 12      | yr | 2011       |           |
|                                                         | \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 275,438 |    |      | \$                             | 314,657    |           |      | \$                             | 269,912 |    |            |           |
| <b>Part III Information For Advance Consent Request</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |    |      |                                |            |           |      |                                |         |    | <b>Yes</b> | <b>No</b> |
| <b>18</b>                                               | Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . .<br>If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.                                                                                                                                                                                                                                                                                                                                                        |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>19</b>                                               | Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.                                                                                                          |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>20</b>                                               | Attach a copy of all documents related to the proposed change (see instructions).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>21</b>                                               | Attach a statement of the applicant's reasons for the proposed change.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>22</b>                                               | If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . .<br>If "No," attach an explanation.                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>23a</b>                                              | Enter the amount of <b>user fee</b> attached to this application (see instructions) ► \$ _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>b</b>                                                | If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |    |      |                                |            |           |      |                                |         |    |            |           |
| <b>Part IV Section 481(a) Adjustment</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |    |      |                                |            |           |      |                                |         |    | <b>Yes</b> | <b>No</b> |
| <b>24</b>                                               | Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . .<br>If "Yes," do not complete lines 25, 26, and 27 below.                                                                                                                                                                                                                                                                                                                                                        |         |    |      |                                |            |           |      |                                |         |    |            | ✓         |
| <b>25</b>                                               | Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ► \$ <u>+89,898</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 more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. <b>See Sch A Part I on Page 4</b>       |         |    |      |                                |            |           |      |                                |         |    |            |           |

**Part IV Section 481(a) Adjustment (continued)**

Yes No

- 26** If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? . . . . .
- 27** 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? . . . . .
- If "Yes," attach an explanation.

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

- 1** 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 1a through 1g

|                                                                                                                                                                                                                                                    | Amount            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| <b>a</b> Income accrued but not received (such as accounts receivable) . . . . .                                                                                                                                                                   | \$ <b>-60,102</b> |
| <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>+150,000</b>   |
| <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 1a–1g.) 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 25. . . . . | \$ <b>+89,898</b> |

- 2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? . . . . . ☐ Yes ☒ No
- 3** 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 (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences. **See Attachment B**

**Part II Change to the Cash Method For Advance Consent Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1** 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.
- 2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments** (see instructions)

- 1** If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
- a** A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
- b** If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)–(c) of Rev. Proc. 2004-34.
- c** If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)–(f) of Rev. Proc. 2004-34.
- 2** If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
- a** A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
- b** A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
- c** A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
- d** A statement explaining whether the inventoryable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**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 (e.g., unit method or dollar-value method).
  - b** Pooling (e.g., 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 (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d** Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, 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 section 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 deletion) 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)? ☐ Yes ☐ No
- b** If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No  
If line 2b is "No," attach an explanation.
- c** If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
- d** 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)? ☐ Yes ☐ No  
If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.  
If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use.
- 3a** Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
- b** If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
- c** Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4** To determine a contract's completion factor using the percentage-of-completion method:
- a** Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No
- b** If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5** Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or 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. **Entity does not have inventory**
- 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 ☐ Yes ☒ No
- b** Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No  
If "No," attach a detailed explanation.
- 4a** Check the appropriate boxes below.
- |                                    | Inventory Being Changed |                 | Inventory Not Being Changed |
|------------------------------------|-------------------------|-----------------|-----------------------------|
|                                    | Present method          | Proposed method | Present method              |
| 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)         |                         |                 |                             |
- 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 advance consent.** 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 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

**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**

**Entity does not have inventory or Long-Term Contracts**

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 and, where appropriate, capitalize direct and indirect costs properly allocable 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 (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., 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 The method of capitalizing additional section 263A costs (i.e., 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** (see instructions) (continued)**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.)

|                                                                                                         | Present method | Proposed method |
|---------------------------------------------------------------------------------------------------------|----------------|-----------------|
| 1 Marketing, selling, advertising, and distribution expenses . . . . .                                  |                |                 |
| 2 Research and experimental expenses not included in Section B, line 26 . . . . .                       |                |                 |
| 3 Bidding expenses not included in Section B, line 22 . . . . .                                         |                |                 |
| 4 General and administrative costs not included in Section B . . . . .                                  |                |                 |
| 5 Income taxes . . . . .                                                                                |                |                 |
| 6 Cost of strikes . . . . .                                                                             |                |                 |
| 7 Warranty and product liability costs . . . . .                                                        |                |                 |
| 8 Section 179 costs . . . . .                                                                           |                |                 |
| 9 On-site storage . . . . .                                                                             |                |                 |
| 10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 . . . . . |                |                 |
| 11 Other costs (Attach a list of these 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 **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **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)? . . . . . ☐ Yes ☐ No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? . . . . . ☐ Yes ☐ No  
If "Yes," enter the applicable section ► \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? . . . . . ☐ Yes ☐ No  
If "Yes," state the election made ► \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? . . . ☐ Yes ☐ No
- c Is the property public utility property? . . . . . ☐ Yes ☐ No
- 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 (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 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 (e.g., section 168(g)).
  - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

Richmond Christmas Mother  
EIN 54-6047070

**Form 3115 Part II Line 13**

| Description                                                                                                                                                                                  | Principal Business<br>Activity Code | Method of<br>Accounting | Change<br>Requested                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------|----------------------------------------|
| An organization appealing to the public for funds to be used for charitable purposes by supporting holiday assistance programs and programs that support urgent basic human needs year-round | N/A - 501(c)(3)                     | Accrual                 | Change to Cash<br>Method of Accounting |