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Form **990-PF**

Department of the Treasury Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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

▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No. 1545-0052

2016

Open to Public Inspection

For calendar year 2016 or tax year beginning , and ending

Name of foundation
Garbutt Family Charitable Trust
Wilmington Trust Company

A Employer identification number
38-6932769

Number and street (or P O box number if mail is not delivered to street address) Room/suite
1100 North Market Street

B Telephone number
302-651-1341

City or town, state or province, country, and ZIP or foreign postal code
Wilmington, DE 19890-0001

C If exemption application is pending, check here ▶ ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1 Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization: ☐ Section 501(c)(3) exempt private foundation ☒ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

04

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶$ 688477.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received	0.			
2 Check ▶ ☒ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	19805.	19805.		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	9505.			
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		9505.		
8 Net short-term capital gain			N/A	
9 Income modifications				
10a Gross sales less returns and allowances				
b Less: Cost of goods sold				
c Gross profit or (loss)				
11 Other income				
12 Total. Add lines 1 through 11	29310.	29310.	0.	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	4554.	2277.	0.	2277.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees Stmt 1	750.	375.	0.	375.
c Other professional fees				
17 Interest				
18 Taxes Stmt 2	3416.	0.	0.	0.
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses Stmt 3	1899.	1899.	0.	0.
24 Total operating and administrative expenses. Add lines 13 through 23	10619.	4551.	0.	2652.
25 Contributions, gifts, grants paid	35250.			35250.
26 Total expenses and disbursements. Add lines 24 and 25	45869.	4551.	0.	37902.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	16559.			
b Net investment income (if negative, enter -0-)		24759.		
c Adjusted net income (if negative, enter -0-)			0.	

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STATUTE UNIT RECEIVED DEC 17 2021 TPR BRANCH OGDEN

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Statute Cleared

SCANNED MAY 05 2022

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year (a) Book Value	End of year (b) Book Value	End of year (c) Fair Market Value
Assets	1 Cash - non-interest-bearing	20042.	870.	870.
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock Stmt 4	667852.	670830.	687607.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less: accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	687894.	671700.	688477.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [X] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds	687894.	671700.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	0.	0.	
29	30 Total net assets or fund balances	687894.	671700.	
30	31 Total liabilities and net assets/fund balances	687894.	671700.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	687894.
2	Enter amount from Part I, line 27a	2	-16559.
3	Other increases not included in line 2 (itemize) ▶ Common Trust Fd. Adj.	3	365.
4	Add lines 1, 2, and 3	4	671700.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	671700.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	sales of securities			
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				9505.
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
	(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a				9505.
b				
c				
d				
e				

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 } . . . . 2 9505.

3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):
If gain, also enter in Part I, line 8, column (c).
If (loss), enter -0- in Part I, line 8 . . . . 3 9505.

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? . . . ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2015	31303.	707358.	.044253
2014	18450.	714377.	.025827
2013	22208.	684678.	.032436
2012	17643.	620073.	.028453
2011	21509.	621282.	.034620

2	Total of line 1, column (d)	2	.165589
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.033118
4	Enter the net value of noncharitable-use assets for 2016 from Part X, line 5	4	688279.
5	Multiply line 4 by line 3	5	22794.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	248.
7	Add lines 5 and 6	7	23042.
8	Enter qualifying distributions from Part XII, line 4	8	37902.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.
See the Part VI instructions.

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Garbutt Family Charitable Trust
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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ______ (attach copy of letter if necessary-see instructions)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b	1	248.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3 Add lines 1 and 2	3	248.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5 **Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	248.
6 Credits/Payments:		
a 2016 estimated tax payments and 2015 overpayment credited to 2016 — 6a		
b Exempt foreign organizations - tax withheld at source — 6b		
c Tax paid with application for extension of time to file (Form 8868) — 6c		
d Backup withholding erroneously withheld — 6d		
7 Total credits and payments. Add lines 6a through 6d	7	0.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9 **Tax due.** If the total of lines 5 and 8 is more than line 7, enter amount owed ▶	9	248.
10 **Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the amount overpaid ▶	10	
11 Enter the amount of line 10 to be: Credited to 2017 estimated tax ▶ Refunded ▶	11	

Part VII-A Statements Regarding Activities

		Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c Did the foundation file Form 1120-POL for this year?	1c		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0.			
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		X
If "Yes," attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
If "Yes," attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7 Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV*	7	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ None			
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b		X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		X
10 Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

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Part VII-A Statements Regarding Activities *(continued)*

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13		X
	Website address ▶ N/A			
14	The books are in care of ▶ Telephone no. ▶			
	Located at ▶ ZIP+4 ▶			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A			
			Yes	No
16	At any time during calendar year 2016, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2016?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? ☒ Yes ☐ No			
	If "Yes," list the years ▶ 2014 , 2013 , ,			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	2b	X	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ , , ,			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2016 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2016.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2016?	4b		X

Part VII-B | Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? N/A | 5b

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | | X (No)

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A | 7b

Part VIII | Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Wilmington Trust Company 1100 North Market Street Wilmington, DE 19890-0001	Trustee 1.00	4554.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 ▶ 0

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		0

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	688081.
b	Average of monthly cash balances	1b	10679.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	698760.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	698760.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	10481.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	688279.
6	Minimum investment return. Enter 5% of line 5	6	34414.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	34414.
2a	Tax on investment income for 2016 from Part VI, line 5 2a 248.		
b	Income tax for 2016. (This does not include the tax from Part VI.) 2b		
c	Add lines 2a and 2b	2c	248.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	34166.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	34166.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	34166.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	37902.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	37902.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	248.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	37654.

Note The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII **Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				34166.
2 Undistributed income, if any, as of the end of 2016:				
a Enter amount for 2015 only			34590.	
b Total for prior years: 2014, 2013,		19597.		
3 Excess distributions carryover, if any, to 2016:				
a From 2011				
b From 2012				
c From 2013				
d From 2014				
e From 2015				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2016 from Part XII, line 4: ▶ $ 37902.				
a Applied to 2015, but not more than line 2a			34590.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2016 distributable amount				3312.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2016 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		19597.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		19597.		
e Undistributed income for 2015. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2016. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2017				30854.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2011 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2012				
b Excess from 2013				
c Excess from 2014				
d Excess from 2015				
e Excess from 2016				

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Part XIV **Private Operating Foundations** (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2016, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2016	(b) 2015	(c) 2014	(d) 2013	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year-see instructions.)**

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

None

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

None

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient: Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
Various Charities - See Attached Schedule				35250.
Total ▶ 3a				35250.
b Approved for future payment				
None				
Total ▶ 3b				0.

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Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	19805.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income			41		
8 Gain or (loss) from sales of assets other than inventory					9505.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		19805.	9505.

13 Total. Add line 12, columns (b), (d), and (e) ... 13 29310.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

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

J. Woody Whittle on Behalf of Wilmington Trust | 5/19/21 | Vice President

Signature of officer or trustee | Date | Title

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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Form 990-PF | Accounting Fees | Statement 1

Description	(a) Expenses Per Books	(b) Net Invest-ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
ACCOUNTING FEES	750.	375.	0.	375.
To Form 990-PF, Pg 1, ln 16b	750.	375.	0.	375.

Form 990-PF | Taxes | Statement 2

Description	(a) Expenses Per Books	(b) Net Invest-ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Excise Taxes	1248.	0.	0.	0.
Quarterly Estimate Tax Payment	2168.	0.	0.	0.
To Form 990-PF, Pg 1, ln 18	3416.	0.	0.	0.

Form 990-PF | Other Expenses | Statement 3

Description	(a) Expenses Per Books	(b) Net Invest-ment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Other Expenses	1899.	1899.	0.	0.
To Form 990-PF, Pg 1, ln 23	1899.	1899.	0.	0.

Form 990-PF | Corporate Stock | Statement 4

Description	Book Value	Fair Market Value
	670830.	687607.
Total to Form 990-PF, Part II, line 10b	670830.	687607.

Statement Under Internal Revenue Code Section 6651(a) and Treasury Regulation Section 301.6652-2(f) Requesting Abatement of Penalties Under Internal Revenue Code Sections 6651(a) and 6652(c) (As Well As Any Other Applicable Penalties Imposed by the Service) for Failure to Timely File Form 990-PF for the Tax Year Ended December 31, 2016

The Garbutt Family Charitable Trust (the "Taxpayer" or the "Trust") respectfully requests from the Internal Revenue Service (the "Service"), pursuant to Internal Revenue Code ("Code") section 6651(a) and Treasury Regulation ("Regulation") section 301.6652-2(f), an abatement of the penalties it could impose under Code sections 6651(a) and 6652(c) (as well as any other applicable penalties imposed by the Service) for failure to timely file Form 990-PF for the tax year ending on December 31, 2016 on the basis that the failure to file the Form 990-PF was due to reasonable cause and not willful neglect.

STATUTE UNIT
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I. **STATEMENT OF FACTS**

A. Taxpayer and Trustee Information

1. **Taxpayer Name: Garbutt Family Charitable Trust**

a. Address: Wilmington Trust Company, 1100 North Market Street, Wilmington, DE 19890-0001

b. Telephone Number: 302-651-1772

c. EIN: 38-6932769

2. **Co-Trustee 1 Name: Wilmington Trust Company**

a. Address: 1100 North Market Street, Wilmington, DE 19890-0001

3. **Co-Trustee 2 Name: Gail Garbutt**

a. Address: 102 McCoy Way, Bethany Beach, DE 19930-9016

B. Facts Relating to Statement

Thomas E. Garbutt executed a revocable trust agreement on August 8, 2002. The Taxpayer was created pursuant to this agreement at his death in 2009. The co-trustees of the trust are Gail Garbutt and Wilmington Trust Company. The trustees can select the charities to receive income from the Trust.

The Trust is a non-exempt charitable trust under Code section 4947(a)(1) and is treated as a private foundation subject to the distribution requirements of Code section 4942. Wilmington Trust Company, as trustee for the Trust (the "Trustee") recently discovered that the individual responsible for handling the filing matters for the Trust overlooked the requirement to file the Form 990-PF, although the individual did file a Form 1041 and paid the applicable tax if any for each year. It appears that the individual responsible for handling the filings for the Trust

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may not have realized that a Form 990-PF was required for this charitable trust. He filed the Form 1041 for each year of the Trust's existence, but did not file any Forms 990-PF for any of those years. Additionally, the individual also overlooked the requirement that the Trust make the required distributions under Code section 4942. This oversight is consistent with the individual's assumptions that this charitable trust was not subject to the private foundation rules and was not required to file the Form 990-PF.

Once the Trustee learned of this oversight to file a Form 990-PF as a non-exempt charitable trust, it took immediate action to correct the above noted failures. The Trustee prepared and is now filing Forms 990-PF for each outstanding year, computing the net investment tax, penalties for underpayments of estimated taxes if applicable, tax due, distributable amounts, and qualifying distributions made. With its filing of the delinquent Forms 990-PF, the Taxpayer is paying the excise tax on net investment income and penalties for underpayments of estimated taxes, plus interest, where applicable. This Statement is being submitted in conjunction with the Taxpayer's filing of its Form 990-PF and related documents for the tax year ending December 31, 2016.

II. ABATEMENT REQUESTED

The Taxpayer respectfully requests, pursuant to Code section 6651(a) and Regulation section 301.6652-2(f), an abatement of the penalties that the Service could impose under Code sections 6651(a) and 6652(c) (as well as any other applicable penalties imposed by the Service) for failure to timely file Form 990-PF for the tax year ended on December 31, 2016 on the basis that the failure to file the Form 990-PF was due to reasonable cause and not willful neglect.

III. STATEMENT OF APPLICABLE LAW

A. Code section 4947(a)(1) provides that a nonexempt charitable trust is treated as an organization described in section 501(c)(3) for purposes of section 507, section 508 (other than subsections (a), (b), and (c)), and section 509. As such, unless it qualifies as a public charity under section 509(a)(1)– section 509(a)(4), a charitable trust will be treated as a private foundation under section 509(a), subject to the provisions of section 507– section 509 (other than the notification requirements of section 508).

B. Code section 6033 and Regulation section 1.6033-2(a)(2)(i) require all entities categorized as private foundations, including Code section 4947(a)(1) nonexempt charitable trusts, to file an annual information return using Form 990-PF on or before the 15th day of the fifth month following the close of the organization's annual accounting period.

C. Under Code section 6652(c)(1)(A), organizations that fail to file a complete Form 990 series return on the date (including extensions) and in the manner prescribed, with the information required under Code section 6033, are liable for a penalty of $20 a day, not to exceed the lesser of $10,000 or 5% of the organization's gross receipts for the year for any one return. The penalty is due only upon notice and demand by the Service.

D. Under Regulation section 301.6652-2(a), no penalty will be due if the organization establishes that the failure to file a timely return was due to reasonable cause.

E. Regulation section 301.6652-2(f) requires that an affirmative showing of reasonable cause must be made in the form of a written statement, under penalties of perjury, by the individual responsible for filing (or, in his or her absence, an officer, director, or trustee) that sets forth all the pertinent facts.

F. No definition of the term "reasonable cause" is given in either Code section 6652 or Regulation section 301.6652-2. Whether reasonable cause exists is generally a facts and circumstances analysis. I.R.M. 20.1.1.3.2(1) (11-21-2017). Taxpayers have reasonable cause when their conduct justifies the non-assertion or abatement of a penalty. Reasonable cause does not exist if, after the facts and circumstances that explain a taxpayer's noncompliant behavior cease to exist, the taxpayer fails to comply with the tax obligation within a reasonable period of time. I.R.M. 20.1.1.3.2(5)-(6) (11-21-2017).

G. Additionally, Regulations indicate that reasonable cause can also be interpreted as "ordinary business care and prudence." For example, in TAM 201423035 the Service ruled that the taxpayer was not required to pay certain excise taxes because "[w]here the taxpayer has obtained advice from a competent tax professional on the specific tax matter and the taxpayer has provided the advisor with all the necessary and relevant information to make a determination, the taxpayer has done all that ordinary business care and prudence can reasonably demand." As such, because the taxpayer had reasonably relied in good faith on the advice of the advisor, the Service ruled that the taxpayer's failures were due to reasonable cause and the excise taxes were abated.

H. The Supreme Court has used the "ordinary business care and prudence" definition of reasonable cause in determining whether a taxpayer was entitled to relief from failure to file penalties. United States v. Boyle, 469 U.S. 241 (1985).

I. In PLR 7902019, the Service ruled that although the organization was required to submit a completed Form 990, it had reasonable cause for not doing so because it relied upon the advice of counsel. Under the Ruling, an organization is deemed to have reasonable cause when it depends upon the reliance of its counsel's conclusions. Because the organization had relied on its counsel's reasoned opinion that it was not required to file a completed Form 990, it had reasonable cause for not doing so and was not subject to the failure to file penalty under Code section 6652(c)(1)(A).

J. In addition to the late filing penalty under Code section 6652(c)(1)(A), statutory penalties may be imposed for the late filing of Form 990-PF under Code section 6651(a).

K. Under Code section 6651(a)(1), a penalty equal to 5 percent of the tax shown on the return, if the failure is for not more than one month, with an additional 5 percent for each additional month or fraction thereof during which the failure continues, is imposed for the late filing of a Form 990-PF. The aggregate penalty for a return may not exceed 25%. The minimum penalty shall be the lesser of $205 ($330 for returns required to be filed after December 31, 2019) or 100 percent of the tax shown on the return.

L. Code section 6651(a)(2) imposes a penalty for failure to pay the tax shown on a Form 990-PF on or before the due date prescribed for the return, including any extensions of time in which to file the return. The amount of the penalty is 0.5% of the tax shown on the return if the failure is for not more than one month, with an additional 0.5% for each additional month or fraction thereof during which the failure continues; the aggregate penalty on a return may not exceed 25%.

M. Code section 6651(c)(1) provides that any 5% penalty imposed under Code section 6651(a)(1) for late filing is reduced by the amount of any 0.5% penalty under Code section 6651(a)(2) for late payment of the tax shown on the return for any month during which a penalty applies for both a late filing and late payment.

N. Under Code section 6651(a)(1), the penalties imposed under Code sections 6651(a)(1) and 6651(a)(2) will not be imposed if the organization establishes that the failure to make a timely payment was due to reasonable cause and not due to willful neglect.

O. Under Regulation section 301.6651-1(c)(1), a showing of reasonable cause sufficient to prevent the imposition of penalties under Code section 6651(a)(1) and 6651(a)(2) will be present where the taxpayer makes a written statement under penalties of perjury showing that the taxpayer exercised ordinary business care and prudence and was nevertheless unable to file the return within the prescribed time.

P. In determining whether a taxpayer exercised ordinary business care and prudence, the IRS should review the taxpayer's reason for the late filing, the taxpayer's compliance history, the length of time between the taxpayer's discovery of the late filing and when the taxpayer complied with the law, and whether the taxpayer's ability to file the appropriate return was due to circumstances beyond the taxpayer's control. I.R.M. § 20.1.1.3.2.2(2) (02-22-2008).

Q. In instances where a taxpayer is not aware of specific obligations to file and pay taxes, the ordinary business care and prudence standard requires only that the taxpayer make reasonable efforts to determine his tax obligations. I.R.M. 20.1.1.3.2.2.6(1) (11-25-2011). Reasonable cause may be established if the taxpayer shows ignorance of the law in conjunction with other facts and circumstances, including that the taxpayer has never been subject to the tax before, that the taxpayer has never been penalized before, and the level of complexity of a tax or compliance issue. I.R.M. 20.1.1.3.2.2.6(2) (11-25-2011).

R. In Boyle, the Supreme Court described "willful neglect" as "meaning a conscious, intentional failure or reckless indifference."

S. The Internal Revenue Manual provides that penalties may be abated if it is the taxpayer's first incidence of noncompliant behavior. I.R.M. § 20.1.1.3.3.2.1 (11-21-2017). Under this program, the IRS will waive certain penalties where the taxpayer has filed, or filed a valid extension for, all required returns currently due and has paid or has arranged to pay any tax currently due.

T. The Service has consistently maintained that its policy in assessing civil penalties is to enhance voluntary compliance. I.R.M. at Ex. 20.1.1-1 (Penalty Policy Statement) and § 20.1.1.2.1(7) (11-25-2011). Voluntary compliance is achieved when a taxpayer makes a good faith effort to meet the tax obligations defined by the Internal Revenue Code. I.R.M. § 20.1.1.2.1(6) (11-25-2011). Penalties should do the following: (1) be severe enough to deter noncompliance; (2) encourage noncompliant taxpayers to comply; (3) be objectively proportioned to the offense; and (4) be used as an opportunity to educate taxpayers and encourage their future compliance. I.R.M. § 20.1.1.2.1(8) (11-25-2011). In Fajardo Sugar Co. v. Commissioner, 20 BTA 980, the court found that the taxpayer was not liable for late filing penalties (with respect to Form 1040) because the taxpayer voluntarily filed without request or demand from the taxing authorities. In Fajardo Sugar Co., the taxpayer misunderstood the U.S. tax filing requirements, but subsequently, without demand or suggestion from the taxing authorities, voluntarily filed a return.

IV. ANALYSIS

A. The Taxpayer is a non-exempt charitable trust treated as a private foundation subject to the Form 990-PF requirement under Regulation section 1.6033-2(a)(2)(i).

B. The Taxpayer failed to timely file its Form 990-PF for the tax year ending December 31, 2016. While this is true, the taxpayer should not be subject to the penalties that could be imposed by the Service under Code sections 6652(c)(1)(A), 6651(a)(1), and 6651(a)(2) (as well as any other applicable penalties imposed by the Service) because the failure to timely file the Form 990-PF was due to reasonable cause and not willful neglect.

C. The Taxpayer's failure to file its Form 990-PF for the tax year ending December 31, 2016 was due to reasonable cause. The individual responsible for handling all filing matters for the Trust was not aware of the requirement to file the Form 990-PF. As such, because of the Taxpayer's reliance on the individual to ensure all

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required filings were made, the Taxpayer exercised ordinary business care and prudence constituting reasonable cause. Because the Taxpayer had reasonable cause for its failure to file, it should not be subject to the penalties for failure to timely file its Form 990-PF for the tax year ending December 31, 2016.

D. Further, the Taxpayer's failure to timely file its Form 990-PF for the tax year ending December 31, 2016 was not the result of a disregard for its compliance requirements. The Taxpayer filed and paid any tax shown on its Form 1041 for the tax year ending December 31, 2016, as it has done for every year of its existence. This demonstrates a clear history of attempted compliance, despite the Form 990-PF for the tax year ending December 31, 2016 not being filed due to the mistake made by the individual on which the Taxpayer relied to ensure all required filings were made.

E. Additionally, after discovering that the Taxpayer was noncompliant with the requirement to timely file its Form 990-PF for the tax year ending December 31, 2016, the Trustee immediately took corrective action to bring the Taxpayer into compliance with its tax obligations within a reasonable time by preparing and filing Forms 990-PF for each year of filing deficiency. This is further evidence that the failure to file the Form 990-PF for the tax year ending December 31, 2016 was not due to willful neglect.

F. The Taxpayer's failure to timely file its Form 990-PF for the tax year ending December 31, 2016 was also not due to willful neglect, because the individual responsible for filing matters for the charitable trust did not understand that the private foundation rules applied to the Taxpayer, and thus overlooked the requirement to file the Form 990-PF. As such, this failure clearly was not due to a conscious, intentional failure or reckless indifference.

G. The Service's First Time Abate ("FTA") relief policy should also apply here, because the Taxpayer had never been required to file a Form 990-PF before it was created pursuant to a revocable trust agreement. As of the date of this filing, the Taxpayer has voluntarily brought itself current with all of its filing requirements through the tax year ending December 31, 2019, and has also either paid (or arranged to pay or abate) any tax currently due. As such, the Service FTA policy should apply here.

H. Finally, like the taxpayer in <u>Fajardo Sugar Co.</u>, the corrective actions taken by the Taxpayer were voluntary, without any request or demand from the Service. As such, under Service guidelines, the assessment of a civil penalty for failure to timely file the Form 990-PF for the tax year ending December 31, 2016 would not enhance voluntary compliance and thus the penalties should be abated.

V. CONCLUSION

As a result of the above, the Taxpayer respectfully requests, pursuant to Code section 6651(a) and Regulation section 301.6652-2(f), an abatement of the penalties the Service could impose under Code sections 6651(a) and 6652(c) (as well as any other applicable penalties imposed by the Service) for failure to timely file Form 990-PF for the tax year ending on December 31, 2016 on the basis that the failure to file the Form 990-PF was due to reasonable cause and not willful neglect.

STATEMENT BY PREPARER

This request was prepared by the undersigned. Under penalties of perjury, I declare that I do not know of my own knowledge that the facts stated in this request and accompanying documents arc truc and correct. Please call me at 716-848-1203 if you have any questions or if you need any additional information to process this request.

Very truly yours,

Marla Waiss

Marla Waiss, Esq.

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Under penalties of perjury, I declare that I have examined this statement, and, to the best of my knowledge and belief, the statement contains all the relevant facts relating to the abatement request and such facts are true, correct, and complete.

GARBUTT FAMILY CHARITABLE TRUST

Date: 5/20/20

By: Tiffany Whittle
Title: Vice President, Wilmington Trust Company
(Co-Trustee)