

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
▶ Go to www.irs.gov/Form990PF for instructions and the latest information

OMB No. 1545-0052

2018

Open to Public Inspection

For calendar year 2018 or tax year beginning , and ending

Name of foundation THE ACCEL FOUNDATION **A Employer identification number** 20-8359918

Number and street (or P.O. box number if mail is not delivered to street address) 3100 OAKLAND ROAD NE **Room/suite**

City or town, state or province, country, and ZIP or foreign postal code CEDAR RAPIDS, IA 52402 **B Telephone number** 319-247-7831

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

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation **D 1 Foreign organizations, check here** ☐
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation **2 Foreign organizations meeting the 85% test, check here and attach computation** ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) **J Accounting method:** ☒ Cash ☐ Accrual **E If private foundation status was terminated under section 507(b)(1)(A), check here** ☐
 (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)
1	Contributions, gifts, grants, etc., received	29,095.		N/A	
2	Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments	1,346.	1,346.		STATEMENT 1
4	Dividends and interest from securities				
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 50				
b	Gross sales price for all assets on line 6a				
7	Capital gain net income (from Part IV, line 2)		0.		
8	Net short-term capital gain				
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	30,441.	1,346.		
13	Compensation of officers, directors, trustees, etc.	3,272.	0.		3,272.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees				
c	Other professional fees				
17	Interest				
18	Taxes STMT 2	286.	0.		271.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses STMT 3	3,565.	0.		3,565.
24	Total operating and administrative expenses. Add lines 13 through 23	7,123.	0.		7,108.
25	Contributions, gifts, grants paid	22,412.			18,360.
26	Total expenses and disbursements. Add lines 24 and 25	29,535.	0.		25,468.
27	Subtract line 26 from line 12.				
a	Excess of revenue over expenses and disbursements	906.			
b	Net investment income (if negative enter -0-)		1,346.		
c	Adjusted net income (if negative enter -0-)			N/A	

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Part II Balance Sheets <small>Attached schedules and amounts in the description column should be for end-of-year amounts only</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing		7,609.	7,609.
	2 Savings and temporary cash investments	118,668.	111,965.	111,965.
	3 Accounts receivable <input type="checkbox"/> Less: allowance for doubtful accounts <input type="checkbox"/>			
	4 Pledges receivable <input type="checkbox"/> Less: allowance for doubtful accounts <input type="checkbox"/>			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable <input type="checkbox"/> Less: allowance for doubtful accounts <input type="checkbox"/>			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U S and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments: land, buildings, and equipment: basis <input type="checkbox"/> Less: accumulated depreciation <input type="checkbox"/>			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis <input type="checkbox"/> Less: accumulated depreciation <input type="checkbox"/>			
	15 Other assets (describe <input type="checkbox"/>)			
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	118,668.	119,574.	119,574.
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 <input type="checkbox"/>)			
	23 Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26, and lines 30 and 31			
	24 Unrestricted	118,668.	119,574.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	118,668.	119,574.	
	31 Total liabilities and net assets/fund balances	118,668.	119,574.	

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	118,668.
2 Enter amount from Part I, line 27a	2	906.
3 Other increases not included in line 2 (itemize) <input type="checkbox"/>	3	0.
4 Add lines 1, 2, and 3	4	119,574.
5 Decreases not included in line 2 (itemize) <input type="checkbox"/>	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	119,574.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, 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				
b NONE				
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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(i) Gains (Col (h) gain minus col. (k), but not less than -0-) or Losses (from col (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col (j), if any		
a				
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	
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	

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 doesn't 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))
2017	28,344.	121,346.	.233580
2016	28,955.	118,985.	.243350
2015	16,294.	113,193.	.143949
2014	20,568.	100,893.	.203860
2013	17,406.	92,670.	.187828

2 Total of line 1, column (d)	2	1.012567
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	.202513
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5	4	120,172.
5 Multiply line 4 by line 3	5	24,336.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	13.
7 Add lines 5 and 6	7	24,349.
8 Enter qualifying distributions from Part XII, line 4 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	8	25,468.

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 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	13.
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	13.
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	13.
6 Credits/Payments.			
a 2018 estimated tax payments and 2017 overpayment credited to 2018	6a	0.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	0.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d	7	0.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.	
9 Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed	9	13.	
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 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. 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.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
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		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
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?	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	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions <input type="checkbox"/> IA		
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	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 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		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

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

6b ☐ Yes ☒ No

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 ☐ Yes ☐ No

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?

☐ Yes ☒ No**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and 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
LYNNE DEVORE PO BOX 3100 CEDAR RAPIDS, IA 52406	TREASURER 1.50	0.	0.	0.
KASSIE DOCKER PO BOX 3100 CEDAR RAPIDS, IA 52406	PRESIDENT 2.00	3,272.	0.	0.
JESSICA RHATIGAN PO BOX 3100 CEDAR RAPIDS, IA 52406	SECRETARY 0.75	0.	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	0.
b	Average of monthly cash balances	1b	122,002.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	122,002.
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	122,002.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	1,830.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	120,172.
6	Minimum investment return. Enter 5% of line 5	6	6,009.

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	6,009.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	13.
b	Income tax for 2018 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	13.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	5,996.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	5,996.
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	5,996.

Part XIII 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	25,468.
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	25,468.
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	13.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	25,455.

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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7				5,996.
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2018:				
a From 2013	12,806.			
b From 2014	15,557.			
c From 2015	10,666.			
d From 2016	23,036.			
e From 2017	22,307.			
f Total of lines 3a through e	84,372.			
4 Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ 25,468.				
a Applied to 2017, but not more than line 2a			0.	
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 2018 distributable amount				5,996.
e Remaining amount distributed out of corpus	19,472.			
5 Excess distributions carryover applied to 2018 (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	103,844.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
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		0.		
e Undistributed income for 2017 Subtract line 4a from line 2a. Taxable amount - see instr			0.	
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019				0.
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 2013 not applied on line 5 or line 7	12,806.			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	91,038.			
10 Analysis of line 9.				
a Excess from 2014	15,557.			
b Excess from 2015	10,666.			
c Excess from 2016	23,036.			
d Excess from 2017	22,307.			
e Excess from 2018	19,472.			

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 2018, 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)

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.

3 Subtract line 2d from line 2c. 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 ☒ 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., to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or email 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	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
Name and address (home or business)				
a Paid during the year				
KRISTINE LUDWIG 2931 6TH ST SW APT 19 CEDAR RAPIDS, IA 52404	NONE	I	SUPPORT TO COVER MEDICAL EXPENSES	2,360.
GREEN SQUARE MEALS PO BOX 5303 CEDAR RAPIDS, IA 52406	NONE	PC	SUPPORT OF MEAL PROGRAM	150.
MIRACLE LEAGUE OF DUBUQUE 1200 CORTEZ DR DUBUQUE, IA 52001	NONE	PC	SUPPORT OF BALLPARK FOR DISABLED CHILDREN	500.
FRIENDS OF IOWA CASA 321 E 12TH ST 4TH FLOOR LUCAS BLDG DES MOINES, IA 50317	NONE	PC	SUPPORT FOR FACILITATOR FOR FOSTER CARE REVIEW BOARD	5,000.
CEDAR RAPIDS MUSEUM OF ART 410 3RD AVE SE CEDAR RAPIDS, IA 52401	NONE	PC	SUPPORT PRESCHOOL ART CLASS	500.
Total	SEE CONTINUATION SHEET(S)			22,412.
b Approved for future payment				
NONE				
Total				0.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
JUVENILE DIABETES RESEARCH FUND PO BOX 1366 CEDAR RAPIDS, IA 52406-1366	NONE	PC	SUPPORT BIKE RIDE TO RAISE RESEARCH FUNDS	100.
CEDAR RAPIDS PUBLIC LIBRARY FOUNDATION 450 5TH AVE SE CEDAR RAPIDS, IA 52401	NONE	PC	SUPPORT THE DOLLY PARTON IMAGINATION LIBRARY PROGRAM	1,000.
HENRY DAVISON YOUTH CENTER 1445 MT VERNON RD SE CEDAR RAPIDS, IA 52403	NONE	PC	SUPPORT THE AFTER-SCHOOL PROGRAM FOR DISADVANTAGED YOUTH	250.
FELLOWSHIP OF CHRISTIAN ATHLETES 18010 46TH ST NE CEDAR RAPIDS, IA 52402	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	1,000.
WILDTHUNDER WILDLIFE & ANIMAL REHABILITATION 2584 HENLEY AVE INDEPENDENCE, IA 50644	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	250.
JAMIE CHARLIER 1309 APACHE DR MARION, IA 52302	NONE	I	SUPPORT TO COVER MEDICAL EXPENSES	1,442.
GEMS OF HOPE 420 6TH ST SE STE 140 CEDAR RAPIDS, IA 52401	NONE	PC	DAFFODIL FUNDRAISER FOR CANCER PATIENTS	230.
METRO NORTH ROTARY PO BOX 10938 CEDAR RAPIDS, IA 52410	NONE	PC	SUPPORT LAGER 'LYMPICS PROGRAM	150.
DYSTONIA MEDICAL RESEARCH FOUNDATION ONE E. WACKER DR STE 1730 CHICAGO, IL 60601	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	250.
CITY OF ELY PO BOX 248 ELY, IA 52227	NONE	GOV	SUPPORT LOCAL YOUTH BASEBALL TEAM	200.
Total from continuation sheets				13,902.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
WAYPOINT SERVICES 318 5TH ST SE CEDAR RAPIDS, IA 52401	NONE	PC	SUPPORT CHILDCARE PROGRAMS AND ASSISTANCE	300.
FEED IOWA FIRST 1622 42ND ST NE CEDAR RAPIDS, IA 52402	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	1,000.
KID'S FIRST LAW CENTER 420 6TH ST SE STE 160 CEDAR RAPIDS, IA 52401	NONE	PC	SUPPORT FOR LEGAL ASSISTANCE PROGRAM FOR YOUTH	500.
CATHERINE MCAULEY CENTER 866 4TH AVE SE CEDAR RAPIDS, IA 52403	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	200.
UNITED WAY OF EAST CENTRAL IOWA 317 7TH AVE SE STE 401 CEDAR RAPIDS, IA 52401	NONE	PC	SUPPORT DAY OF CARING EVENT	500.
KIRKWOOD FOUNDATION 6301 KIRKWOOD BLVD SW CEDAR RAPIDS, IA 52404	NONE	PC	5 YEAR SCHOLARSHIP PLEDGE	500.
CAMPUS CRUSADERS FOR CHRIST 1511 GREENCASTLE AVE NW SWISHER, IA 52338	NONE	PC	SUPPORT MISSION TRIP TO SE ASIA	300.
OLIVET NEIGHBORHOOD MISSION 230 10TH ST NW CEDAR RAPIDS, IA 52405	NONE	PC	SUPPORT FOR FAMILIES AND YOUTH FIELD TRIPS	400.
VARIETY - THE CHILDREN'S CHARITY 505 5TH AVE STE 310 DES MOINES, IA 50309	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	250.
HOPEWALK PO BOX 2684 CEDAR RAPIDS, IA 52406	NONE	PC	SUPPORT FOR SUICIDE AWARENESS AND PREVENTION	500.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
DEAFINITELY DOGS' 2121 NORTH TOWNE LN NE STE A CEDAR RAPIDS, IA 52402	NONE	PC	SUPPORT FOR DOG TRAINING FUNDRAISER	280.
HACAP FOOD RESERVOIR PO BOX 490 HIAWATHA, IA 52233	NONE	PC	SUPPORT FREEDOM FROM HUNGER FOOD DRIVE	1,000.
EASTERN IOWA ARTS ACADEMY 1841 E AVE NE CEDAR RAPIDS, IA 52402	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	300.
YOUNG PARENTS NETWORK 420 6TH ST SE STE 260 CEDAR RAPIDS, IA 52401	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	250.
CHRIS SCHLOSS 202 N MAIN ST AVON, SD 57315	NONE	I	SUPPORT TO COVER MEDICAL EXPENSES	250.
HEARTLAND YOUTH FOR CHRIST 2600 1ST AVE NW CEDAR RAPIDS, IA 52405	NONE	PC	GENERAL SUPPORT OF CHARITABLE MISSION	750.
WILLIS DADY HOMELESS SERVICES 1247 4TH AVE SE CEDAR RAPIDS, IA 52404	NONE	PC	SUPPORT FOR BUS SERVICE PROGRAM	750.
CR COMMUNITY SCHOOL FOUNDATION 2500 EDGEWOOD RD NW CEDAR RAPIDS, IA 52405	NONE	PC	SUPPORT FOR LOCAL SCHOOLS	500.
LINN COUNTY DEPUTY SHERIFF'S ASSOC PO BOX 74081 CEDAR RAPIDS, IA 52407	NONE	PC	SUPPORT FOR HOLIDAY FOOD BASKET	500.
Total from continuation sheets				

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Name of the organization

THE ACCEL FOUNDATION

Employer identification number

20-8359918

Organization type (check one)**Filers of:****Section:**

Form 990 or 990-EZ

☐ 501(c)() (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☒ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$ _____

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

Name of organization	Employer identification number
THE ACCEL FOUNDATION	20-8359918

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MILLHISER SMITH AGENCY, INC. PO BOX 3100 CEDAR RAPIDS, IA 52406-3100	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)

Name of organization

Employer identification number

THE ACCEL FOUNDATION

20-8359918

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization THE ACCEL FOUNDATION	Employer identification number 20-8359918
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info once) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed

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

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
INTEREST INCOME	1,346.	1,346.	
TOTAL TO PART I, LINE 3	1,346.	1,346.	

FORM 990-PF TAXES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	271.	0.		271.
INCOME TAX	15.	0.		0.
TO FORM 990-PF, PG 1, LN 18	286.	0.		271.

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADMINISTRATIVE EXPENSES	1,160.	0.		1,160.
FUNDRAISING EXPENSES	2,405.	0.		2,405.
TO FORM 990-PF, PG 1, LN 23	3,565.	0.		3,565.

FORM 990-PF

REASONABLE CAUSE FOR LATE FILING

STATEMENT 4

MILHISER SMITH FOUNDATION IS BEING FILED BY THE EXTENDED DUE DATE OF 11/15/2019. THE INITIAL EXTENSION WAS NOT COMPLETED DUE TO THE FOLLOWING:

1. MILHISER SMITH FOUNDATION IS NOW THE ACCEL FOUNDATION AS THE FOR PROFIT ENTITY THAT ESTABLISHED THE FOUNDATION UNDERWENT A MERGER WITH ACCEL HOLDINGS, INC. DURING 2018. SEE NAME CHANGE.
2. DURING THIS TIME, THERE WAS A GENERAL TURNOVER IN PERSONNEL THAT ASSISTED WITH THE FOUNDATION RETURN.
3. A NEW TAX PREPARER WAS ALSO ESTABLISHED FOR THE FOUNDATION DURING THE MERGER.

DUE TO ALL THE CHANGES ABOVE, THE EXTENSION WAS MISSED FOR THE ORIGINAL DUE DATE OF MAY 15TH. THE MISSED EXTENSION WAS NOT DUE TO INTENTIONAL DISREGARD OF THE RULES.

WE ARE REQUESTING ALL LATE PENALTIES AND INTEREST BE ABATED DUE TO THE ABOVE REASONABLE CAUSE FOR MISSING THE ORIGINAL EXTENSION DEADLINE. WE UNDERSTAND THERE MAY BE SOME LATE PAYMENT PENALTIES AND INTEREST ON THE AMOUNT DUE AND ARE HAPPY TO PAY ANY PENALTIES, INTEREST IN REGARDS TO THE TAX DUE.