

Form **990-PF**Department of the Treasury  
Internal Revenue Service**Return of Private Foundation**  
or Section 4947(a)(1) Trust Treated as Private FoundationDo not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

OMB No. 1545-0047

**2024**

Open to Public Inspection

For calendar year 2024 or tax year beginning , and ending

Name of foundation <b>Howard Family Foundation, Inc. c/o Sally Thomas</b>		A Employer identification number <b>16-1589334</b>	
Number and street (or P.O. box number if mail is not delivered to street address) <b>2645 W. Marion Ave., #312</b>		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code <b>Punta Gorda FL 33950</b>		B Telephone number (see instructions) <b>941-787-4534</b>	
G Check all that apply: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Initial return  <input type="checkbox"/> Final return  <input type="checkbox"/> Address change         </div> <div> <input type="checkbox"/> Initial return of a former public charity  <input type="checkbox"/> Amended return  <input type="checkbox"/> Name change         </div> </div>		C If exemption application is pending, check here <input type="checkbox"/> D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>599,400</b>		J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	
(Part I, column (d), must be on cash basis.)			

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) (see instructions).)		(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 (attach schedule)				
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	7,245	7,245	7,245	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10 Stmt 1	18,141			
	b Gross sales price for all assets on line 6a 25,924				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less: Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	25,386	7,245	7,245	
	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) Stmt 2	3,095	3,095	3,095	3,095
	c Other professional fees (attach schedule) Stmt 3	2,805	2,805	2,805	2,805
	17 Interest				
	18 Taxes (attach schedule) (see instructions) Stmt 4	14	14	14	14
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch.) Stmt 5	500	500	500	500
	24 Total operating and administrative expenses. Add lines 13 through 23	6,414	6,414	6,414	6,414
	25 Contributions, gifts, grants paid	26,346			26,346
	26 Total expenses and disbursements. Add lines 24 and 25	32,760	6,414	6,414	32,760
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-7,374			
	b Net investment income (if negative, enter -0-)		831		
	c Adjusted net income (if negative, enter -0-)			831	

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2024)

<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
<b>Assets</b>	<b>1</b> Cash — non-interest-bearing .....	<b>3,402</b>	<b>3,812</b>	<b>3,812</b>		
	<b>2</b> Savings and temporary cash investments .....					
	<b>3</b> Accounts receivable .....					
	Less: allowance for doubtful accounts .....					
	<b>4</b> Pledges receivable .....					
	Less: allowance for doubtful accounts .....					
	<b>5</b> Grants receivable .....					
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) .....					
	<b>7</b> Other notes and loans receivable (att. schedule) .....					
	Less: allowance for doubtful accounts <b>0</b> .....					
	<b>8</b> Inventories for sale or use .....					
	<b>9</b> Prepaid expenses and deferred charges .....					
	<b>10a</b> Investments — U.S. and state government obligations (attach schedule) .....					
	<b>b</b> Investments — corporate stock (attach schedule) .....					
	<b>c</b> Investments — corporate bonds (attach schedule) .....					
	<b>11</b> Investments — land, buildings, and equipment: basis .....					
	Less: accumulated depreciation (attach sch.) .....					
	<b>12</b> Investments — mortgage loans .....					
	<b>13</b> Investments — other (attach schedule) <b>See Statement 6</b> .....	<b>128,194</b>	<b>120,410</b>	<b>595,588</b>		
	<b>14</b> Land, buildings, and equipment: basis .....					
	Less: accumulated depreciation (attach sch.) .....					
	<b>15</b> Other assets (describe .....) )					
	<b>16 Total assets</b> (to be completed by all filers — see the instructions. Also, see page 1, item I) .....	<b>131,596</b>	<b>124,222</b>	<b>599,400</b>		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....					
	<b>18</b> Grants payable .....					
	<b>19</b> Deferred revenue .....					
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons .....					
	<b>21</b> Mortgages and other notes payable (attach schedule) .....					
	<b>22</b> Other liabilities (describe .....) )					
	<b>23 Total liabilities</b> (add lines 17 through 22) .....	<b>0</b>	<b>0</b>			
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30</b> <input checked="" type="checkbox"/> <b>X</b> .....					
	<b>24</b> Net assets without donor restrictions .....	<b>131,596</b>	<b>124,222</b>			
	<b>25</b> Net assets with donor restrictions .....					
	<b>Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30</b> <input type="checkbox"/> .....					
	<b>26</b> Capital stock, trust principal, or current funds .....					
	<b>27</b> Paid-in or capital surplus, or land, bldg., and equipment fund .....					
	<b>28</b> Retained earnings, accumulated income, endowment, or other funds .....					
	<b>29 Total net assets or fund balances</b> (see instructions) .....	<b>131,596</b>	<b>124,222</b>			
	<b>30 Total liabilities and net assets/fund balances</b> (see instructions) .....	<b>131,596</b>	<b>124,222</b>			

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> Total net assets or fund balances at beginning of year — Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) .....	<b>1</b>	<b>131,596</b>
<b>2</b> Enter amount from Part I, line 27a .....	<b>2</b>	<b>-7,374</b>
<b>3</b> Other increases not included in line 2 (itemize) .....	<b>3</b>	
<b>4</b> Add lines 1, 2, and 3 .....	<b>4</b>	<b>124,222</b>
<b>5</b> Decreases not included in line 2 (itemize) .....	<b>5</b>	
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 29 .....	<b>6</b>	<b>124,222</b>

**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>N/A</b>				
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				
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)		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). See instructions. If (loss), enter -0- in Part I, line 8.		3		

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 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)		1	12
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) 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	12
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	12
6 Credits/Payments:			
a 2024 estimated tax payments and 2023 overpayment credited to 2024	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	
8 Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	
9 <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>		9	12
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>		10	
11 Enter the amount of line 10 to be: <b>Credited to 2025 estimated tax</b> <b>Refunded</b>		11	

**Part VI-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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?		<b>X</b>
<b>b</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 <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		<b>X</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		<b>X</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. \$ _____ <b>(2)</b> On foundation managers. \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
<b>2</b> 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.		<b>X</b>
<b>3</b> 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		<b>X</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		<b>X</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? <b>N/A</b>		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		<b>X</b>
<b>6</b> 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?	<b>X</b>	
<b>7</b> 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 XIV	<b>X</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. <b>NY</b>		
<b>b</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 <i>General Instruction G</i> ? If "No," attach explanation	<b>X</b>	
<b>9</b> 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 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII		<b>X</b>
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		<b>X</b>
<b>11</b> 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		<b>X</b>
<b>12</b> 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		<b>X</b>
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>www.howardfamilyfoundation.org</b>	<b>X</b>	
<b>14</b> The books are in care of <b>Sally C. Thomas</b> Telephone no. <b>941-787-4534</b> <b>2645 W. Marion Ave., #312</b> Located at <b>Punta Gorda</b> <b>FL</b> ZIP+4 <b>33950</b>		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> — check here and enter the amount of tax-exempt interest received or accrued during the year	<b>15</b>	
<b>16</b> At any time during calendar year 2024, 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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		<b>X</b>

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
<b>1a</b> 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? .....	<b>1a(1)</b>	<b>X</b>
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? .....	<b>1a(2)</b>	<b>X</b>
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? .....	<b>1a(3)</b>	<b>X</b>
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? .....	<b>1a(4)</b>	<b>X</b>
(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)? .....	<b>1a(5)</b>	<b>X</b>
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> 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.) .....	<b>1a(6)</b>	<b>X</b>
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did <b>any</b> 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 .....	<b>N/A</b>	<b>1b</b>
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here .....		
<b>d</b> 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 2024? .....	<b>N/A</b>	<b>1d</b>
<b>2</b> 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)):		
<b>a</b> At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? If "Yes," list the years .....	<b>2a</b>	<b>X</b>
20 ....., 20 ....., 20 ....., 20 .....		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement — see instructions.) .....	<b>N/A</b>	<b>2b</b>
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. 20 ....., 20 ....., 20 ....., 20 .....		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? .....	<b>3a</b>	<b>X</b>
<b>b</b> If "Yes," did it have excess business holdings in 2024 as a result (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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.) .....	<b>N/A</b>	<b>3b</b>
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? .....	<b>4a</b>	<b>X</b>
<b>b</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 2024? .....	<b>4b</b>	<b>X</b>

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

	Yes	No
<b>5a</b> 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))?	<b>5a(1)</b>	<b>X</b>
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	<b>5a(2)</b>	<b>X</b>
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<b>5a(3)</b>	<b>X</b>
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d) (4)(A)? See instructions	<b>5a(4)</b>	<b>X</b>
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<b>5a(5)</b>	<b>X</b>
<b>b</b> If any answer is "Yes" to 5a(1)–(5), did <b>any</b> 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	<b>N/A</b>	<b>5b</b>
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> 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? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	<b>N/A</b>	<b>5d</b>
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>6a</b>	<b>X</b>
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	<b>6b</b>	<b>X</b>
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<b>7a</b>	<b>X</b>
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	<b>N/A</b>	<b>7b</b>
<b>8</b> 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?	<b>8</b>	<b>X</b>

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(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
Sally C. Thomas 2645 W. Marion Ave., #312 Punta Gorda FL 33950	President 0.00	0	0	0
Breckinridge Thomas 2645 W. Marion Ave., #312 Punta Gorda FL 33950	Director 0.00	0	0	0
Merinda Hesselman 45 Otis Hill Road Hingham MA 02043	Director 0.00	0	0	0
Kimberly Heslin P.O. Box 5755 Tahoe City CA 96145	Director 0.00	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1 — see instructions). 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				
<b>Total number of other employees paid over \$50,000</b>				<b>0</b>

Part VII

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

3 Five highest-paid independent contractors for professional services. See instructions. 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

Part VIII-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 VIII-B Summary of Program-Related Investments (see instructions)

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

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	<b>554,867</b>
<b>b</b>	Average of monthly cash balances	<b>1b</b>	<b>3,607</b>
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	<b>0</b>
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	<b>558,474</b>
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	<b>0</b>
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	<b>0</b>
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	<b>558,474</b>
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	<b>4</b>	<b>8,377</b>
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3	<b>5</b>	<b>550,097</b>
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5	<b>6</b>	<b>27,505</b>

**Part X 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.)

<b>1</b>	Minimum investment return from Part IX, line 6	<b>1</b>	<b>27,505</b>
<b>2a</b>	Tax on investment income for 2024 from Part V, line 5	<b>2a</b>	<b>12</b>
<b>b</b>	Income tax for 2024. (This does not include the tax from Part V.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	<b>12</b>
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	<b>27,493</b>
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	<b>27,493</b>
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	<b>7</b>	<b>27,493</b>

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	<b>1a</b>	<b>32,760</b>
<b>b</b>	Program-related investments — total from Part VIII-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4	<b>4</b>	<b>32,760</b>



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

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
<b>1</b> Distributable amount for 2024 from Part X, line 7				<b>27,493</b>
<b>2</b> Undistributed income, if any, as of the end of 2024:				
<b>a</b> Enter amount for 2023 only				
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2024:				
<b>a</b> From 2019				
<b>b</b> From 2020				
<b>c</b> From 2021				
<b>d</b> From 2022				<b>4,910</b>
<b>e</b> From 2023				<b>8,611</b>
<b>f</b> <b>Total</b> of lines 3a through e	<b>13,521</b>			
<b>4</b> Qualifying distributions for 2024 from Part XI, line 4: \$ <b>32,760</b>				
<b>a</b> Applied to 2023, but not more than line 2a				
<b>b</b> Applied to undistributed income of prior years (Election required — see instructions)				
<b>c</b> Treated as distributions out of corpus (Election required — see instructions)	<b>5,267</b>			
<b>d</b> Applied to 2024 distributable amount				<b>27,493</b>
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	<b>18,788</b>			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b				
<b>c</b> 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				
<b>d</b> Subtract line 6c from line 6b. Taxable amount — see instructions				
<b>e</b> Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount — see instructions				
<b>f</b> Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				<b>0</b>
<b>7</b> 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)	<b>5,267</b>			
<b>8</b> Excess distributions carryover from 2019 not applied on line 5 or line 7 (see instructions)				
<b>9</b> <b>Excess distributions carryover to 2025.</b> Subtract lines 7 and 8 from line 6a	<b>13,521</b>			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2020				
<b>b</b> Excess from 2021				
<b>c</b> Excess from 2022				
<b>d</b> Excess from 2023				<b>8,254</b>
<b>e</b> Excess from 2024				<b>5,267</b>

**Part XIII Private Operating Foundations** (see instructions and Part VI-A, question 9)

<b>1a</b> If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling					
<b>b</b> Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)					
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed	<b>Tax year</b>	<b>Prior 3 years</b>			<b>(e) Total</b>
	<b>(a) 2024</b>	<b>(b) 2023</b>	<b>(c) 2022</b>	<b>(d) 2021</b>	
<b>b</b> 85% (0.85) of line 2a					
<b>c</b> Qualifying distributions from Part XI, line 4, for each year listed					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test — enter:					
<b>(1)</b> Value of all assets					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test — enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
<b>c</b> "Support" alternative test — enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

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

<b>1 Information Regarding Foundation Managers:</b>
<b>a</b> 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).) <b>N/A</b>
<b>b</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. <b>N/A</b>
<b>2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:</b>
Check here <input checked="" type="checkbox"/> 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. See instructions.
<b>a</b> The name, address, and telephone number or email address of the person to whom applications should be addressed: <b>Sally Thomas 941-787-4534</b> <b>2645 W. Marion Ave., #312 Punta Gorda, FL 33950</b>
<b>b</b> The form in which applications should be submitted and information and materials they should include: <b>N/A</b>
<b>c</b> Any submission deadlines: <b>N/A</b>
<b>d</b> Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors: <b>N/A</b>

**Part XIV** **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)				
<b>a</b> <i>Paid during the year</i>				
<b>Lake Tahoe Elementary School</b> PO Box 856 Lake Tahoe CA 96145	N/A	NC	Support operations	1,500
<b>Bill Belichick Foundation</b> PO Box 812935 Wellsley MA 02482	N/A	NC	Support operations	500
<b>St. Judes Childrens Research Hospit</b> 262 Danny Thomas Pl. Memphis TN 38105	N/A	NC	Support operations	2,000
<b>Colby Sawyer College</b> 541 Main St. New London NH 03257	N/A	NC	Support operations	250
<b>WSMR 89 1 NPR</b> PO Box 917134 Orlando FL 32891	N/A	NC	Support operations	500
<b>WGCU FM 90.1 NPR</b> 10501 FGCU Blvd. S. Fort Myers FL 33965	N/A	NC	Support operations	500
<b>IVY Boating Foundation</b> 5102 N. Galina Rd. Peoria Heights IL 61614	N/A	NC	Support operations	500
<b>Peace River Wildlife</b> 3400 Ponce De Leon Pkwy Punta Gorda FL 33950	N/A	NC	Support operations	500
<b>Clay Soper Memorial Fund</b> 233 Main St. Winchester MA 01890	N/A	NC	Support operations	500
<b>Delta Gamma Foundation</b> 3250 Riverside Dr. Columbus OH 43221	N/A	NC	Support operations	500
<b>Total</b>			<b>3a</b>	<b>26,346</b>
<b>b</b> <i>Approved for future payment</i>				
<b>N/A</b>				
<b>Total</b>			<b>3b</b>	



**Part XVI** Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

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

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (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
<b>N/A</b>		

**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.

May the IRS discuss this return with the preparer shown below?  
See instructions. ☐ **Yes** ☐ **No**

---

Signature of officer or trustee

Date \_\_\_\_\_

Title.

President

**Paid**  
**Preparer**  
**Use Only**

Preparer's name

Preparer's signature

Date \_\_\_\_\_

Check ☐ if self-employed

Jonah C. Lerner

Jonah C. Lerner

02/27/25

Firm's name	<b>LLGS Legacy Group</b>
-------------	--------------------------

PTIN P01609763

Firm's address **3 Cranberry Dr**  
**Mendon, MA 01756-1384**

Firm's EIN 03-2680100

Phone no. **617-519-1430**

Form **990-PF** (2024)

**Part XIV** **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)				
<b>a</b> <i>Paid during the year</i>				
<b>Punta Gorda Fire Dept</b> 1410 Tamiam Trail Punta Gorda FL 33950	N/A	NC	Support operations	250
<b>Friends of Guatamalan Children</b> 948 N. LaJolla Ave West Hollywood CA 90046	N/A	NC	Support operations	500
<b>Neuro Challenge Foundation for Park</b> 722 Apex Rd., Unit A Sarasota FL 34240	N/A	NC	Support operations	1,000
<b>Crossroads Hope Academy</b> 45991 Bermont Rd. Punta Gorda FL 33982	N/A	NC	Support operations	1,000
<b>Casa Guatemala FOGC</b> 948 N. LaJolla Ave. West Hollywood CA 90046	N/A	NC	Support operations	500
<b>Evanston Center</b> 120 Malabar Rd. Palm Bay FL 32907	N/A	NC	Support operations	500
<b>North Tahoe School PTO</b> 2945 Polaris Rd. Tahoe City CA 96145	N/A	NC	Support operations	750
<b>Black Oak Lake Preservation Foundat</b> PO Box 151 Land O'Lakes WI 54540	N/A	NC	Support operations	500
<b>Punta Gorda Isles Civic Association</b> 2001 Shreve St. Punta Gorda FL 33950	N/A	NC	Support operations	500
<b>Society of St. Vincent De Pau</b> 2323 N. Dizie Hwy Pompano Beach FL 33060	N/A	NC	Support operations	2,000
<b>Total</b>			<b>3a</b>	
<b>b</b> <i>Approved for future payment</i>				
<b>N/A</b>				
<b>Total</b>			<b>3b</b>	

**Part XIV** **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)				
<b>a</b> <i>Paid during the year</i>				
<b>Univ. of Colorado Foundation</b> 995 Regent Dr. Boulder CO 80309	N/A	NC	Support operations	1,000
<b>Charlotte Community Foundation</b> 227 Sullivan St. Punta Gorda FL 33950	N/A	NC	Support operations	2,000
<b>American Red Cross Central FL</b> 1777 Tamiami Trail, 410 Port Charlotte FL 33948	N/A	NC	Support operations	1,500
<b>Peoria Symphony Orchestra</b> 203 Harrison Street Peoria IL 61602	N/A	NC	Support operations	1,500
<b>Hingham Community Center</b> 70 South Street Hingham MA 02043	N/A	NC	Support operations	1,500
<b>Hingham Maritime Center</b> PO Box 492 Hingham MA 02043	N/C	NA	Support operations	1,000
<b>American Cancer Society</b> PO Box 22478 Oklahoma City OK 73123	N/A	NC	Support operations	1,500
<b>NVNA Hospice Charitable Fund</b> 120 Longwater Drive Norwell MA 02061	N/A	NC	Support operations	1,000
<b>High Fives Foundation</b> 10775 Pioneer Trail, #108 Truckee CA 96161	N/A	NC	Support operations	596
<b>Total</b>			<b>3a</b>	
<b>b</b> <i>Approved for future payment</i>				
<b>N/A</b>				
<b>Total</b>			<b>3b</b>	

## Federal Statements

### Statement 1 - Form 990-PF, Part I, Line 6a - Sale of Assets

Description			How Received					
Whom Sold	Date Acquired	Date Sold	Sale Price	Cost	Expense	Depreciation	Net Gain / Loss	
Vanguard Health Care ETF	8/24/15	9/30/24	Purchase \$ 14,293	\$ 6,098	\$	\$	\$ 8,195	
Vanguard Info Tech ETF	1/05/10	3/11/24	Purchase 8,793	952			7,841	
Vanguard Mid Cap ETF	12/28/09	2/15/24	Purchase 2,838	733			2,105	
Total			\$ 25,924	\$ 7,783	\$ 0	\$ 0	\$ 18,141	

### Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Accounting Fees	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095
Total	\$ 3,095	\$ 3,095	\$ 3,095	\$ 3,095

### Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Investment Advisory Fees	\$ 2,805	\$ 2,805	\$ 2,805	\$ 2,805
Total	\$ 2,805	\$ 2,805	\$ 2,805	\$ 2,805



Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Other	\$ 14	\$ 14	\$ 14	\$ 14
Total	\$ 14	\$ 14	\$ 14	\$ 14

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$	\$	\$	\$
Website Maintenance	500	500	500	500
Total	\$ 500	\$ 500	\$ 500	\$ 500

Statement 6 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
Investments	\$ 128,194	\$ 120,410	Market	\$ 595,588
Total	\$ 128,194	\$ 120,410		\$ 595,588

## **Filing Instructions**

**Howard Family Foundation, Inc.  
c/o Sally Thomas**

**New York Annual Report**

**Taxable Year Ended December 31, 2024**

**Date Due:** June 30, 2025

**Remittance:** The filing fee for the tax year ended 12/31/24 is \$100. Form CHAR500 should be filed and paid in the NYS Charities online portal.

**CHAR500**

NYS Annual Filing for Charitable Organizations  
www.CharitiesNYS.com

**2024**  
Open to Public  
Inspection

**WORKSHEET ONLY - DO NOT FILE****1. General Information**

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2024 and Ending (mm/dd/yyyy) 12/31/2024

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: HOWARD FAMILY FOUNDATION, INC. C/O SALLY THOMAS		Employer Identification Number (EIN): 16-1589334
	Mailing Address: 2645 W. MARION AVE., #312		NY Registration Number: 20-06-14
	City / State / Zip: PUNTA GORDA FL 33950		Telephone: 941-787-4534
	Website: WWW.HOWARDFAMILYFOUNDATION.ORG	Email: CAPRAIA@JUNO.COM	
	Check your organization's registration category: <input type="checkbox"/> 7A only <input checked="" type="checkbox"/> EPTL only <input type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT*         Confirm your Registration Category in the Charities Registry at <a href="http://www.CharitiesNYS.com">www.CharitiesNYS.com</a> .		

**2. Certification**

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

*We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.*

President or Authorized Officer:	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:	Signature	Print Name and Title	Date

**3. Annual Reporting Exemption**

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- ☐ **3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- ☐ **3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

**4. Schedules and Attachments**

See the following page for a checklist of schedules and attachments to complete your filing.	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

**5. Fee**

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ _____	EPTL filing fee: \$ _____ 100	Total fee: \$ _____ 100	Make a single check or money order payable to: <b>"Department of Law"</b>
---	----------------------------	----------------------------------	----------------------------	--

HOWARD FAMILY FOUNDATION, INC. 16-1589334

**CHAR500****Annual Filing Checklist**

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

**Checklist of Schedules and Attachments****WORKSHEET ONLY - DO NOT FILE**

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☐ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- ☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than \$250,000 and up to \$1,000,000
- ☐ Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021.  
If the fiscal year begins before that date, an Audit Report is required if total revenue and support is greater than \$750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

**Calculate Your Fee**

For 7A and DUAL filers, calculate the 7A fee:

- ☐ \$0, if you checked the 7A exemption in Part 3a
- ☐ \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ \$0, if you checked the EPTL exemption in Part 3b
- ☐ \$25, if the NET WORTH is less than \$50,000
- ☐ \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- ☒ \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- ☐ \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- ☐ \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- ☐ \$1500, if the NET WORTH is \$50,000,000 or more

**Is my Registration Category 7A, EPTL, DUAL or EXEMPT?**

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**7A** filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.**DUAL** filers are registered under both 7A and EPTL.**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).**Where do I find my organization's NET WORTH?**

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between  
Total Assets at Fair Market Value (Part II, line 16(c)) and  
Total Liabilities (Part II, line 23(b)).

**Need Assistance?**

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)  
 Call: (212) 416-8401  
 Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)