



**Accommodations Tax Advisory Committee**

11:00 a.m., Tuesday, October 18, 2022

1207 Palm Boulevard

City Hall Council Chambers

**Public Comment:**

Citizens may provide written public comment here:

<https://www.iop.net/public-comment-form>

**Agenda**

- 1. Call to order** and acknowledgment that the press and the public have been duly notified of the meeting in accordance with the Freedom of Information Act.
- 2. Approval of previous meeting's minutes** – August 23, 2022
- 3. Financial Statements** – Finance Director Debbie Suggs
- 4. Old Business** - None
- 5. New Business**
  - a. Quarterly presentation from the CVB – Laurie Smith and Chris Campbell
  - b. Consideration of ATAX application from the Coastal Family Vacation Foundation for a \$6,000 sponsorship
  - c. Discussion of projects and initiatives for collaboration with the CVB within the 30% allocation
  - d. Review of ATAX application guidelines
  - e. Discussion of Post & Courier article
- 6. Miscellaneous** – Date of next meeting
- 7. Adjournment**



## **ACCOMMODATIONS TAX ADVISORY COMMITTEE**

**1:00pm, Tuesday, August 23, 2022**

**1207 Palm Boulevard, Isle of Palms, SC and**

**broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

### **MINUTES**

#### **1. Call to order**

**Present:** Doug Truslow, Ray Burns, Barb Bergwerf, Chas Akers, Gloria Clarke, Rebecca Kovalich, Chrissy Lorenz

**Staff Present:** Administrator Fragoso, Treasurer Suggs

#### **2. Approval of the previous meeting's minutes**

**MOTION:** Ms. Bergwerf made a motion to approve the minutes of the July 19, 2022 meeting. Mr. Akers seconded the motion. The minutes passed unanimously.

**MOTION:** Mr. Truslow made a motion to reorder the agenda to allow for grant application requests to be heard first. Mr. Burns seconded the motion. The motion passed unanimously.

#### **3. Old Business**

##### **A. Consideration of application for funding from the VFW in the amount of \$30,000 for tourism enhancement program**

Mr. George Page and Mr. Buddy Gillam of the VFW came before the Committee requesting \$30,000 in funding for an elevator at the VFW building. Mr. Page noted the change on page 4 of the application stating that the elevator is necessary for all visitors to the building. He said the lowest bid to replace the current elevator came in at \$41,970. Mr. Gilliam said that the members had met and voted unanimously to move forward with the contract put 50% of the cost down. They anticipate the work to begin in about 8 weeks.

**MOTION:** Ms. Bergwerf made a motion to approve the request of \$30,000 for the elevator. Mr. Akers seconded the motion. The motion passed unanimously.

Administrator Fragoso said this item will be discussed at City Council's September workshop and voted on at their September meeting.

**4. Financial Statements – Finance Director Debbie Suggs**

Director Suggs stated there are two overages from the unaudited FY22 statements that need to be considered. Additional beach trash pickups resulted in a \$2,642 overage. There was an overage of \$647 in the body armor expense for the Police Department after a rebate.

**MOTION: Mr. Burns made a motion to approve both expense overages. Mr. Truslow seconded the motion. The motion passed unanimously.**

Director Suggs said the balance sheet is strong. There is \$2.9M fund balance. She reviewed the expenses incurred in July, noting on a small amount of interest income has been received.

She also shared that the 4<sup>th</sup> quarter payment of State ATAX came to \$1.369 million.

**5. New Business**

**A. Consideration of calendar for FY24 ATAX Grant Applications**

Mr. Burns asked the Committee to consider moving towards a more efficient process of approving grant applications as is done in many other municipalities. Administrator Fragoso laid out a timeline that is “baked into” the City’s budget process thereby allowing City Council to consider all grant applications approved by the ATAX Committee while discerning the budget.

This new process would also require all applicants to submit mid-year and final accountings of the monies given to them.

**B. Discussion of establishing a contract between the City and the CVB**

Mr. Burns said he previously considered a contract between the City and the CVB as a way to move forward. He has since reexamined that thought and believes such a concept requires much more research. He believes some of the accountability and transparency measures promised by the CVB in recent months could answer some of the questions that he had considered for a contract, and he would like to see how that plays out in the coming months.

Mr. Burns did say that ownership of the photography and videography the City is paying for in CVB’s FY23 does need to be discussed with the CVB, believing it needs to be owned by the City.

Ms. Bergwerf and Mr. Truslow agreed with his sentiments regarding the contract.

Mr. Akers noted that asking the CVB for an agency/client relationship is beyond the scope of the State statute and the CVB does not have to do any of it. The Committee would need to come up with the standards they expect of the CVB to create a framework for a contract that would “back up what we are trying to receive from them, and if they don’t perform, then I would say then we would have, even though the relationship is very tight in terms of our relationship in the choices that we have and so forth, we would have a good reason to pull out because of breach.”

Mr. Burns said he would like to have a meeting in October where the CVB would present their FY22 closing statements for discussion as well as a review of the first quarter of FY23. He has

also asked Council Member Streetman to share with the Committee the happenings of the Board of Governors' meetings.

Ms. Lorenz asked what about the Committee's role. Administrator Fragoso said the conversation about the contract was new but was not a recommendation out of the ATAX Taskforce. She agreed that the contract first described by the ATAX Committee would not come about due to the restraints of the State statute. She said, "Developing a contract or suggesting what a contract looks like, it is not part of the statutory requirements or responsibilities of this Committee." She said the Committee could make a recommendation to City Council in their "efforts to expand and improve what we currently have."

Mr. Burns said he is still in favor of a contract between the City and the CVB, but he needs to do more research. He said his preference is a working relationship with the CVB that continues to progress. He would like to work with the CVB and "we can start talking to them about specific things that we would like to understand" like the ownership of the photography and videography.

**7. Miscellaneous Business**

The next meeting of the ATAX Committee will be held on Tuesday, October 18, 2022 at 1pm.

**8. Adjournment**

Ms. Bergwerf made a motion to adjourn, and Mr. Burns seconded the motion. The meeting was adjourned at 1:52pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk



**City of Isle of Palms  
State Accommodations Tax  
Balance Sheet  
as of September 30, 2022**

	<b>9/30/2021</b>	<b>9/30/2022</b>
CASH @ BB&T	\$ (34,594)	\$ 184,842
CASH @ SC LOCAL GOVERNMENT INVESTMENT POOL	1,813,708	2,533,430
ACCOUNTS RECEIVABLE	-	-
AMOUNTS DUE FROM OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>1,779,114</u>	<u>2,718,273</u>
ACCOUNTS PAYABLE	1,120	5,333
AMOUNTS DUE TO OTHER FUNDS	<u>22,440</u>	<u>-</u>
TOTAL LIABILITIES	<u>23,560</u>	<u>5,333</u>
FUND BALANCE Beginning	1,798,371	2,913,157
Excess Revenues Over/(Under) Expenditures	(42,816)	(200,217)
FUND BALANCE	<u>1,755,554</u>	<u>2,712,939</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,779,114</u>	<u>\$ 2,718,273</u>

**City of Isle of Palms**  
**State Accommodations Tax**  
**Revenue Statement for the 3 Months Ending September 30, 2022**  
**Fiscal Year Ending June 30, 2023**

Date	Description	Total
------	-------------	-------

**Revenues**

September Quarterly Payment from State  
December Quarterly Payment from State  
March Quarterly Payment from State  
June Quarterly Payment from State

YTD Interest Income 12,617

<b>Grand Total</b>	<u>12,617</u>
--------------------	---------------

**State Accommodations Tax**  
**Detailed Expense Statement for the 3 Months Ending September 30, 2022**  
Fiscal Year Ending June 30, 2023

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2023 Budget	Committee Approved	(Over)/ Under
<b>Public Restroom Operations</b>					
Dominion	YTD electricity for restrooms	133	700		
IOP WSC	YTD water & irrigation	4,717	12,000		
Blitch, etc	YTD maintenance	270	45,080		
Port City Paper	YTD paper & cleaning supplies	2,341	10,000		
SCMIRF/Wright Flood	YTD property & flood insurance	2,756	8,100		
Quality Touch Cleaning	YTD cleaning	6,145	40,000		
IOP Payroll	YTD attendant	6,572	24,164		
		22,934	140,044		117,110
<b>Beach Barrel &amp; Front Beach Business District Trash Pickup</b>					
JLG Enterprise LLC	YTD trash pickup per contract	33,542			
		33,542	85,000		51,458
<b>Irrigation at Breach Inlet Sign</b>					
IOP WSC	YTD irrigation				
		734	600		(134)
<b>Beach Trash Barrels</b>					
		-	7,500		7,500
<b>Repair 4500 linear feet of sidewalk in Front Beach Area</b>					
Truluck Construction	1008 Ocean Blvd curb replacement	25,108			
		25,108	70,000	-	44,892
<b>IOP website T-shirt Promo</b>					
	sold tshirts	(20)			
		(20)	15,000	-	15,020

**State Accommodations Tax**  
**Detailed Expense Statement for the 3 Months Ending September 30, 2022**  
Fiscal Year Ending June 30, 2023

Vendor	Description	A Actual Expenditure	B FY2023 Budget	C Committee Approved	B+C-A (Over)/ Under
<b>Charleston CVB - 30% Tourism Promotion Funds</b>					
Charleston Area CVB	30% distribution for Sept Qtr				
Charleston Area CVB	30% distribution for Dec Qtr				
Charleston Area CVB	30% distribution for Mar Qtr				
Charleston Area CVB	30% distribution for Jun Qtr				
		-	826,528	-	826,528
<b>Transfer to IOP Marina for 75% of Bond Debt Service</b>					
Isle of Palms Marina Enterprise Fund			250,419	-	250,419
<b>4th of July Fireworks - Year 2023</b>					
		-	35,000	-	35,000
<b>4th of July Fireworks - Year 2022</b>					
carryover from FY22				16,865	
Costco, Walmart, Sams	staff meal	1,211			
Munnerlyn Pyrotechnics	balance on 7/4/22 show (10k incr fr 2019)	17,500			
		18,711	-	16,702	(2,009)
<b>Recreation Dept Replace or Add Playground Equipment as Needed</b>					
Peggs Recreation	Replacement deck steps and rails	3,649			
Peggs Recreation	Freestyle vertical net climber	7,781			
Peggs Recreation	New outdoor swingset	3,416			
		14,846	15,000	-	154
<b>Sponsor Isle of Palms Beach Run (annually in July)</b>					
		-	3,000	-	3,000

**State Accommodations Tax**  
**Detailed Expense Statement for the 3 Months Ending September 30, 2022**  
Fiscal Year Ending June 30, 2023

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2023 Budget	Committee Approved	(Over)/ Under
<b>Sponsor IOP Connector Run and Walk for the Child (annually in October)</b>					
			7,500	-	7,500
<b>Music in the Park</b>					
		-	4,500		4,500
<b>Easter Egg Hunt</b>					
		-	4,500		4,500
<b>Replace Front Beach Christmas Tree</b>					
Display Sales Company	replace 22 ft Holiday Tree	20,963	22,000		1,037
<b>1/3 of Cost to Reconstruct Outdoor Basketball Courts</b>					
		-	50,000		50,000
<b>50% of Cost to Construct 2 Pickleball Courts</b>					
		-	25,000		25,000
<b>Fund Salary &amp; Fringes for Police and all Beach Service Officers</b>					
			205,730	-	205,730
<b>Police Dept Body Armor</b>					
SCMIT rebate		(213)			
		(213)	7,100		7,313

**State Accommodations Tax**  
**Detailed Expense Statement for the 3 Months Ending September 30, 2022**  
Fiscal Year Ending June 30, 2023

Vendor	Description	<i>A</i> Actual Expenditure	<i>B</i> FY2023 Budget	<i>C</i> Committee Approved	<i>B+C-A</i> (Over)/ Under
<b>Police Portable Radar Sign</b>					
<b>Replace 1 Police Patrol SUV</b> East Coast Upfitters		10,694			
		10,694	45,000		34,306
<b>Digital License Plate Reader for parking enforcement</b>					
<b>Police Department - replace Low Speed Vehicle</b> Baker Motor Company		18,036			
		18,036	18,000		(36)
<b>Fire Dept Debt Service on 75' Ladder Truck</b>					
<b>Fire Dept Replacement Radio Repeater</b>					
<b>Fire Dept Replacement Jet Ski</b>					

**State Accommodations Tax**  
**Detailed Expense Statement for the 3 Months Ending September 30, 2022**  
Fiscal Year Ending June 30, 2023

Vendor	Description	<i>A</i> Actual Expenditure	<i>B</i> FY2023 Budget	<i>C</i> Committee Approved	<i>B+C-A</i> (Over)/ Under
<b>Fire Dept Replacement ATV</b>					
		-	22,000		22,000
<b>Fire Department - 25% of Cost for 2nd Set of Bunker Gear for all Personnel</b>					
		-	34,000	-	34,000
<b>Fire Department - 38% of Cost for Exhaust Systems at Both Stations</b>					
		-	75,000	-	75,000
<b>Fund Salaries &amp; Fringes for 2 Firefighters</b>					
			161,252	-	161,252
<b>Public Works - Replace Pickup Truck</b>					
Vic Bailey Ford	2022 F-150 Pickup Truck	36,500			
		36,500	37,000		500

**State Accommodations Tax**  
**Detailed Expense Statement for the 3 Months Ending September 30, 2022**  
Fiscal Year Ending June 30, 2023

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2023 Budget	Committee Approved	(Over)/ Under
<b>Unexpended Projects/Miscellaneous</b>					
	Sponsor IOP Chamber of Commerce	10,000			
	Sponsor Carolina Coast Surf Club	1,000			
	Budget provision for expenditures recommended by Atax Committee		50,000		
	Add/replace/maintain fixtures at Carmen Bunch Park		1,000		
	Add marker at Leola Hanbury Park		2,000		
	Add/maintain beach wheelchairs		5,000		
	50% of Marina T Dock Improvements		200,000		
	50% of Marina Greenspace Improvements		50,000		
	Marina maintenance		50,000		
	Miscellaneous/undesignated		1,000		
		11,000	359,000	-	348,000
<b>Grand Total</b>		212,834	2,716,088	16,702	2,519,956



State Accommodations Tax Advisory Committee  
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant

For Office Use Only

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Recommendation by City of IOP Staff (yes and if so amount ;no; defer to committee; n/a) : _____	
Action Taken By Accommodations Tax Advisory Committee:	
Date _____ Approved _____ Denied _____ Amended _____ Other _____	

---

**(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)**

A. Project Name: IOP Respite Vacation for a SC Cancer Patient

B. Applicant Organization: Coastal Family Vacation Foundation, Inc (CFVF)

1. Mailing Address: P.O. Box 69, Folly Beach, SC 29439

Telephone: 843-276-9878 Email: Admin@CoastalFamilyVacation.org

2. Project Director: Deana Dockery

Telephone: 843-276-9878 Email Admin@CoastalFamilyVacation.org

3. Description of Organization, Its Goals and Objectives:

CFVF provides respite vacations so SC families can make lasting memories by taking a step back from the day-to-day grind of doctors, treatments and tests. Awardee must be nominated by their treating physician and be actively undergoing cancer treatment.

C. Description and Location of Project:

These funds will provide South Carolina families battling cancer with an all expense paid IOP vacation of up to 7 nights. The program also covers the cost of transportation, groceries, a meal in a local restaurant and an amenity such as golf cart, bikes, etc.

☐ Single Event?

☒ Ongoing Event/Annual Need?

1. Date(s) of project/ event or start date: Jan 2023 Completion date: May 2023
2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (100 %) compared to Isle of Palms residents (0 %) vs. visitors from within 50 miles such as "day trippers" (0 %)

---

\*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? 2023 will be our first IOP Project

\*Source of tourist data \_\_\_\_\_  
(website tracking, surveys, lodging data, sales information, etc.)

4. Is your event to be conducted entirely on Isle of Palms? yes If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.
5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to City of Isle of Palms ATAX funding.  
I have no knowledge of anyone else providing this service
6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have

measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms. 2023 will be our first IOP Project

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding. See Attached
8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? N/A  
If not, please explain fully, to include what you will do with the money. **Note:** It is impermissible to donate or "pass through" City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of "carry forwards" of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.
9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year's project/event, as well as all expenses, both incurred and paid, as well as projected.

**D. Financial Justification** ("heads on beds" and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
  - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
  - Where do you project tourists for this year's project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels, condos, house rentals, etc. )? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc.

This is our first IOP Project.(no prior IOP experience)  
CFVF will contract with a licensed STR Agent to  
secure lodging for the family in IOP.
2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation. See section C, Item 7
3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations.  
No prior IOP experience. Avg. size family so far is 5.
4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation. Five

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? Off to shoulder
6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.

No negative aspects

#### **E. Marketing Plan**

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.

Social & Print Media as well as video cost sharing

#### **F. Funding:** Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount \$ 0.00 From \_\_\_\_\_

2. Entry Fees : Amount \$ 0.00 From \_\_\_\_\_

3. Donations: Amount \$ 0.00 From \_\_\_\_\_

4. Accommodations Tax Funds Request: Amount \$6,000

Date(s) Required: Dec 2022 Lump Sum \$6,000 Installments \_\_\_\_\_

5. Other:

6. Total Funding: \$6,000 Total Budget: \$6,000

#### **G. Financial Analysis**

Please Provide a Line Item Budget for your project/event

See Attached

If awarded, Isle of Palms ATAX funds are requested as follows:

Revised February 8, 2021

(1) Lump Sum(s): \$ 6,000.00 on Dec 2022 (date),  
\$ \_\_\_\_\_ on \_\_\_\_\_ (date),  
\$ \_\_\_\_\_ on \_\_\_\_\_ (date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

#### H. Miscellaneous

1. In what category do you place your project/event and why?
  - Festival \_\_\_\_\_
  - Marketing \_\_\_\_\_
  - Other (Please Explain):  
Tourism related expenditures as defined in SC 6-10
2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom?  
Mayor Pounds & CA Fragoso gave positive encouragement
3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.  
See Attached
4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of \$300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. See attached
5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully. Yes
6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? Yes If not, please explain your justification. \_\_\_\_\_
7. In the event your project/event is awarded City of Isle of Palms ATAX grant

funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? Yes If you do not agree, please set forth fully your reasons. \_\_\_\_\_

8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnify the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? Yes If not, please explain. \_\_\_\_\_  
If not, please explain fully your basis. \_\_\_\_\_
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.  
See attached

President and responsible party  
on behalf of Coastal Family  
Vacation Foundation.

Deana S. Dockery  
Deana S. Dockery  
12 Oct 22

## **Attachment 1**

### **Section C: Description and Location of Project**

#### **7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding.**

The proposed project will send a South Carolina family (living more than 50 miles away) on an all-inclusive respite vacation in the City of Isle of Palms.

South Carolina Code of Laws Section 6-4-5 defines "Travel" and "Tourism" as "people taking trips outside their home communities for any purpose, except daily commuting to and from work".

South Carolina Code of Laws Section 6-4-10 further requires funding to be used for "tourism-related expenditures" and defines such expenditures as "advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity".

The CFVF project IOP Vacation for a S.C. Resident Battling Cancer will specifically generate tourism and publicity in the following ways:

1. Using social media, launch a call for applicants for the IOP respite vacation.
  - Benefits: IOP will appear in thousands of Facebook and Instagram feeds.
2. Using print media supplied to cancer treatment centers in the Upstate, Midlands and Charlotte areas, launch a call for applicants for the IOP respite beach vacation.
  - Benefits: IOP will be in front of hundreds of medical professionals across SC and NC as they encourage patients to apply for the respite vacation.
3. Guaranteed heads in beds by bringing a family to stay in IOP lodging, eat at IOP restaurants and shop IOP businesses.
4. Feature IOP in CFVF general social media stories and posts throughout the year highlighting families on vacation and including quotes and photos about their time in IOP.
5. Include a link to the City of Isle of Palms on our Sponsors webpage
6. Create a YouTube video explaining the mission of CFVF and highlighting the benefits families receive from a respite beach vacation
  - Benefits: Scenes from the City of Isle of Palms will be featured in this video as well as interviews with the family about their time on IOP when possible.

#### **9. Attach Project budget.**

Budget for the IOP Vacation for a S.C. Resident Battling Cancer is Attachment 2. If granted this ATAX funding, 2023 will be our first year awarding a respite vacation in IOP.

### **Section G: Financial Analysis**

Budget for the IOP Vacation for a S.C. Resident Battling Cancer is Attachment 2.

## **Section H: Miscellaneous**

### **3. Why have you not sought out sources of funding outside of the City of Isle of Palms, etc.?**

CFVF was founded in July 2021 and was determined a tax-exempt non-profit and a Private Operating Foundation in December 2021. In the spring of 2022, our first fundraiser met our goal of raising \$10,000. These funds, along with other donations and grants, allowed CFVF to award 3 vacations in 2022. For the first 2 families, we have rented accommodations on Folly Beach. We anticipate the third family will also vacation in Folly Beach.

This proposed project, IOP Vacation for a S.C. Resident Battling Cancer, is a new initiative; thus, there was no need to previously source funds to support this project. To our knowledge, the City of Isle of Palms does not require any matching funds as a stipulation of applying for an ATAX grant.

Without an ATAX grant, or other donations specifically pledged in support of an IOP respite beach vacation, it is unlikely that CFVF will dedicate the resources to market and advertise an IOP vacation for a family battling cancer due to the associated costs.

### **4. Does your project have insurance, etc.?**

Although CFVF carries general liability insurance, this grant application is not in support of hosting an event and thus we do not believe this project requires the City to be named on our insurance. The marketing campaign will take place outside of IOP. The families receiving the respite vacations will stay in licensed Short Term Rentals within the city just as thousands of other vacationing families do each year.

### **9. In the event the City of Isle of Palms provides ATAX grant funding, how will you acknowledge the City of Isle of Palms as a grantor of funding?**

The CFVF project IOP Vacation for a S.C. Resident Battling Cancer will specifically acknowledge the City of Isle of Palms in the following ways:

- A. Using social media, including paid advertisements, which will reach thousands of web surfers to
  - a. highlight and thank the City of Isle of Palms and
  - b. source qualified applicants to apply for this Isle of Palms respite beach vacation.
- B. Supply print media to cancer treatment centers in the Upstate, Midlands and Charlotte that simultaneously source qualified applicants and advertise this Isle of Palms respite beach vacation. Hundreds of medical professionals across SC and NC will read these marketing materials as they encourage patients to apply for the respite beach vacation.
- C. Feature the City of Isle of Palms in CFVF general social media stories and posts throughout the year highlighting the vacationing family and including quotes and photos of the vacation when / if available.
- D. Include a link to the City of Isle of Palms on our Sponsors webpage.
- E. Create a CFVF YouTube video explaining the mission of CFVF and highlighting the benefits families receive from a respite beach vacation. Scenes from the City of Isle of Palms will be featured as well as interviews with the family about their vacation there when possible.



**Coastal Family Vacation Foundation, Inc.**  
**Application for City of Isle of Palms ATAX Grant**

## **Attachment 2**

<b>BUDGET</b> <b>City of Isle of Palms</b> <b>Respite Beach Vacation for a S.C. Family Fighting Cancer</b> <b>Family of 5 Traveling from Upstate SC</b> <b>January to May 2023 Timeframe</b>	
<b>Line Item</b>	<b>Estimate</b>
Gas	\$150.00
Groceries	\$400.00
Lodging	\$4,000.00
Rental Equipment (Bed, Crib, High Chair, Etc.)	\$250.00
Restaurant Meal	\$250.00
Photography Session	\$150.00
Local Excursion (i.e. Golf Cart, Beach Chair, Show)	\$400.00
Print and Digital Marketing	\$400.00
<b>Total IOP Beach Vacation Budget Estimate</b>	<b>\$6,000.00</b>



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
P.O. Box 2508  
Cincinnati, OH 45201

COASTAL FAMILY VACATION FOUNDATION  
INCORPORATED  
P O BOX 69  
FOLLY BEACH, SC 29439

Date:  
12/08/2021  
Employer ID number:  
87-1519856  
Person to contact:  
Name: Customer Service  
ID number: 31954  
Telephone: 877-829-5500  
Accounting period ending:  
September 30  
Form 990-PF required:  
Yes  
Effective date of exemption:  
July 6, 2021  
Addendum applies:  
No  
DLN:  
26053611004991

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

We further determined you qualify as a private operating foundation under IRC Section 4942(j)(3). We'll treat you as a private operating foundation as long as you continue to meet the requirements of Section 4942(j)(3).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

Jul 07 2021  
REFERENCE ID: 819668

**STATE OF SOUTH CAROLINA  
SECRETARY OF STATE**

  
SECRETARY OF STATE OF SOUTH CAROLINA

**ARTICLES OF INCORPORATION  
Nonprofit Corporation – Domestic  
Filing Fee \$25.00**

Pursuant to S.C. Code of Laws Section 33-31-202 of the 1976 S.C. Code of Laws, as amended, the undersigned corporation submits the following information

1. The name of the nonprofit corporation is

Coastal Family Vacation Foundation, Incorporated

2. The initial registered office (registered agent's address in SC) of the nonprofit corporation is  
518 East Hudson Avenue

(Street Address)

Folly Beach, South Carolina 29439

(City, State, Zip Code)

The name of the registered agent of the nonprofit corporation at that office is

Deana S. Dockery

(Name)

I hereby consent to the appointment as registered agent of the corporation.

(Agent's Signature)

3. Check "a", "b", or "c", whichever is applicable. Check only one box.

- a. ☒ The nonprofit corporation is a public benefit corporation.  
b. ☐ The nonprofit corporation is a religious corporation.  
c. ☐ The nonprofit corporation is a mutual benefit corporation.

4. Check "a" or "b" whichever is applicable

- a. ☐ This corporation will have members.  
b. ☒ This corporation will not have members.

5. The principal office of the nonprofit corporation is  
518 East Hudson Avenue

(Street Address)

Folly Beach, South Carolina 29439

(City, State, Zip Code)

CERTIFIED TO BE A TRUE AND CORRECT COPY  
AS TAKEN FROM AND COMPARED WITH THE  
ORIGINAL ON FILE IN THIS OFFICE

Jul 07 2021

REFERENCE ID: 819668

Coastal Family Vacation Foundation, Incorporated

  
SECRETARY OF STATE OF SOUTH CAROLINA

Name of Corporation

Corporation is either a **public benefit** or **religious corporation** complete either "a" or "b", whichever is applicable, to describe how the remaining assets of the corporation will be distributed upon dissolution of the corporation. **If you are going to apply for 501(c)(3) status, you must complete section "a".**

a. ☐

Upon dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future Federal tax code, or shall be distributed to the Federal government, or to a state or local government, for a public purpose. Any such asset not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.



If you choose to name a specific 501(c)(3) entity to which the assets should be distributed, please indicate the name of the selected entity.

Association of Related Churches, 1201 Lee Branch Lane, Birmingham, AL 35242

OR

b. ☐

If the dissolved corporation is not described in Section 501(c)(3) of the Internal Code, upon dissolution of the corporation, the assets shall be distributed to one or more public benefit or religious corporation or to one or more of the entities described in (a) above.



If you chose to name a specific public benefit, religious corporation or 501(c)(3) entity to which the assets should be distributed, please indicate the name of the selected entity.

7. If the corporation is mutual benefit corporation complete either "a" or "b", whichever is applicable, to describe how the (remaining) assets of the corporation will be distributed upon dissolution of the corporation.

a. ☐

Upon dissolution of the mutual benefit corporation, the (remaining) assets shall be distributed to its members, or if it has no members, to those persons to whom the corporation holds itself out as benefiting or serving.

b. ☐

Upon dissolution of the mutual benefit corporation, the (remaining) assets, consistent with the law, shall be distributed to

8. The optional provisions which the nonprofit corporation elects to include in the articles of incorporation are as follows [See S.C. Code of Laws Section 33-31-202(c)].

The Corporation is a Private Foundation subject to South Carolina Code Section 33-31-150 rules on Private Foundations and the I.R.C. rules referenced herewith. The Corporation shall apply to the IRS to be a Private Operating Foundation.

CERTIFIED TO BE A TRUE AND CORRECT COPY  
AS TAKEN FROM AND COMPARED WITH THE  
ORIGINAL ON FILE IN THIS OFFICE

Jul 07 2021

REFERENCE ID: 819668

  
SECRETARY OF STATE OF SOUTH CAROLINA

Coastal Family Vacation Foundation, Incorporated

Name of Corporation

9. The name and address of each incorporator is as follows (**only one is required, but you may have more than one**).

Deana S. Dockery

(Name)

PO Box 69

(Business Address)

Folly Beach, South Carolina 29439

(City, State, Zip Code)

(Name)

(Business Address)

(City, State, Zip Code)

(Name)

(Business Address)

(City, State, Zip Code)

10. Each original director of the nonprofit corporation must sign the articles but only if the directors are named in these articles.

Deana S. Dockery

(Name – only if names in articles)

Deana S. Dockery

(Signature of Director)

(Name – only if names in articles)

(Signature of Director)

(Name – only if names in articles)

(Signature of Director)

CERTIFIED TO BE A TRUE AND CORRECT COPY  
AS TAKEN FROM AND COMPARED WITH THE  
ORIGINAL ON FILE IN THIS OFFICE

Jul 07 2021

REFERENCE ID: 819668

  
\_\_\_\_\_  
SECRETARY OF STATE OF SOUTH CAROLINA

Coastal Family Vacation Foundation, Incorporated

Name of Corporation

11. Each incorporator listed in #9 must sign the articles

Deana S. Dockery

\_\_\_\_\_  
(Signature of Incorporator)

\_\_\_\_\_  
(Signature of Incorporator)

\_\_\_\_\_  
(Signature of Incorporator)

12. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date/time is:

\_\_\_\_\_

**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](http://www.irs.gov/Form990PF) for instructions and the latest information.

For calendar year 2021 or tax year beginning , 2021, and ending , 20

Name of foundation		A Employer identification number
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions)
City or town, state or province, country, and ZIP or foreign postal code		C If exemption application is pending, check here <input type="checkbox"/>
<b>G</b> 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>		<b>D</b> 1. Foreign organizations, check here . . . . . <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation . . . <input type="checkbox"/>
<b>H</b> Check type of organization: <div style="display: flex; justify-content: space-between;"> <input 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         </div>		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here . . . . . <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$	<b>J</b> Accounting method: <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Cash         <input type="checkbox"/> Accrual         <input type="checkbox"/> Other (specify) _____          (Part I, column (d), must be on cash basis.)       </div>	<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . <input type="checkbox"/>

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 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 . . . . .				
	5a Gross rents . . . . .				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2) . .				
	8 Net short-term capital gain . . . . .				
	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 . . . . .				
	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) . . . . .				
	b Accounting fees (attach schedule) . . . . .				
	c Other professional fees (attach schedule) . . . .				
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see instructions) . . .				
	19 Depreciation (attach schedule) and depletion . .				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .				
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . .				
	24 Total operating and administrative expenses. Add lines 13 through 23 . . . . .				
	25 Contributions, gifts, grants paid . . . . .				
	26 Total expenses and disbursements. Add lines 24 and 25				
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements				
	b Net investment income (if negative, enter -0-) .				
	c Adjusted net income (if negative, enter -0-) . .				

<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>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 (attach schedule) ▶ Less: allowance for doubtful accounts ▶			
	<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 schedule) ▶			
	<b>12</b> Investments—mortgage loans . . . . .			
	<b>13</b> Investments—other (attach schedule) . . . . .			
	<b>14</b> Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	<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>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>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/></b> <b>and complete lines 24, 25, 29, and 30.</b>			
	<b>24</b> Net assets without donor restrictions . . . . .			
	<b>25</b> Net assets with donor restrictions . . . . .			
	<b>Foundations that do not follow FASB ASC 958, check here ▶ <input type="checkbox"/></b> <b>and complete lines 26 through 30.</b>			
	<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>30 Total liabilities and net assets/fund balances</b> (see instructions) . . . . .			

**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>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</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>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>	



**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.)
<b>1a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				

  

(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))
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

  

<b>2</b> 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 }	<b>2</b>
<b>3</b> 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	<b>3</b>

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)**

<b>1a</b> 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>1</b>
<b>b</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)	
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>2</b>
<b>3</b> Add lines 1 and 2	<b>3</b>
<b>4</b> Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	<b>4</b>
<b>5</b> <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>
<b>6</b> Credits/Payments:	
<b>a</b> 2021 estimated tax payments and 2020 overpayment credited to 2021	<b>6a</b>
<b>b</b> Exempt foreign organizations—tax withheld at source	<b>6b</b>
<b>c</b> Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>
<b>d</b> Backup withholding erroneously withheld	<b>6d</b>
<b>7</b> Total credits and payments. Add lines 6a through 6d	<b>7</b>
<b>8</b> Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>
<b>9</b> <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	<b>9</b>
<b>10</b> <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	<b>10</b>
<b>11</b> Enter the amount of line 10 to be: <b>Credited to 2022 estimated tax</b> <b>Refunded</b>	<b>11</b>

**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>1a</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 . . . . .	<b>1b</b>	
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>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .	<b>1c</b>	
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ► \$ _____ (2) 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>2</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>3</b>	
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>4a</b>	
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>4b</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>5</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>6</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>7</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. ►		
<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>8b</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 2021 or the tax year beginning in 2021? See the instructions for Part XIII. If "Yes," complete Part XIII . . . . .	<b>9</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>10</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>11</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>12</b>	
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► _____	<b>13</b>	
<b>14</b> The books are in care of ► _____ Telephone no. ► _____ Located at ► _____ ZIP+4 ► _____		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —check here . . . . . ► <input type="checkbox"/> 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 2021, 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>16</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>	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<b>1a(2)</b>	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<b>1a(3)</b>	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<b>1a(4)</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>	
(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>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>1b</b>	
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here . . . . . <input type="checkbox"/>		
<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 2021? . . . . .	<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 2021, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2021? . . . . .	<b>2a</b>	
If "Yes," list the years ► 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>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>b</b> If "Yes," did it have excess business holdings in 2021 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2021.) . . . . .	<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>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 2021?	<b>4b</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>	
(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>	
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<b>5a(3)</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>	
(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>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>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?	<b>5d</b>	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<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>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>6b</b>	
If "Yes" to 6b, file Form 8870.		
<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>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	<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>	

**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

**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

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

**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
.....		
.....		
.....		
.....		
.....		
.....		

**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
<b>1</b> .....	
<b>2</b> .....	
<b>3</b> .....	
<b>4</b> .....	

**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
<b>1</b> .....	
<b>2</b> .....	
All other program-related investments. See instructions.	
<b>3</b> .....	
<b>Total.</b> 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>b</b>	Average of monthly cash balances . . . . .	<b>1b</b>	
<b>c</b>	Fair market value of all other assets (see instructions) . . . . .	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) . . . . .	<b>1d</b>	
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d . . . . .	<b>3</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>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5 . . . . .	<b>6</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>2a</b>	Tax on investment income for 2021 from Part V, line 5 . . . . .	<b>2a</b>	
<b>b</b>	Income tax for 2021. (This does not include the tax from Part V.) . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b . . . . .	<b>2c</b>	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	<b>3</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>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>	

**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>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>	

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

	(a) Corpus	(b) Years prior to 2020	(c) 2020	(d) 2021
<b>1</b> Distributable amount for 2021 from Part X, line 7				
<b>2</b> Undistributed income, if any, as of the end of 2021:				
<b>a</b> Enter amount for 2020 only . . . . .				
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2021:				
<b>a</b> From 2016 . . . . .				
<b>b</b> From 2017 . . . . .				
<b>c</b> From 2018 . . . . .				
<b>d</b> From 2019 . . . . .				
<b>e</b> From 2020 . . . . .				
<b>f</b> <b>Total</b> of lines 3a through e . . . . .				
<b>4</b> Qualifying distributions for 2021 from Part XI, line 4: ► \$ _____				
<b>a</b> Applied to 2020, 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>d</b> Applied to 2021 distributable amount . . .				
<b>e</b> Remaining amount distributed out of corpus				
<b>5</b> Excess distributions carryover applied to 2021 (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>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 2020. Subtract line 4a from line 2a. Taxable amount—see instructions . . . . .				
<b>f</b> Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2022 . . . . .				
<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>8</b> Excess distributions carryover from 2016 not applied on line 5 or line 7 (see instructions) .				
<b>9</b> <b>Excess distributions carryover to 2022.</b> Subtract lines 7 and 8 from line 6a . . . .				
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2017 . . . . .				
<b>b</b> Excess from 2018 . . . . .				
<b>c</b> Excess from 2019 . . . . .				
<b>d</b> Excess from 2020 . . . . .				
<b>e</b> Excess from 2021 . . . . .				

**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 2021, 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 . . . . .	Tax year	Prior 3 years			(e) Total
	(a) 2021	(b) 2020	(c) 2019	(d) 2018	
<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 <sup>2</sup> / <sub>3</sub> 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.)**

**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).)

---

**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.

---

**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. See instructions.

**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 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>Total</b> . . . . .			▶	<b>3a</b>
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> . . . . .			▶	<b>3b</b>

Enter gross amounts unless otherwise indicated.

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

## Line No.

Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

[illegible]

## 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:		
<b>(1)</b>	Cash . . . . .	<b>1a(1)</b>	
<b>(2)</b>	Other assets . . . . .	<b>1a(2)</b>	
<b>b</b>	Other transactions:		
<b>(1)</b>	Sales of assets to a noncharitable exempt organization . . . . .	<b>1b(1)</b>	
<b>(2)</b>	Purchases of assets from a noncharitable exempt organization . . . . .	<b>1b(2)</b>	
<b>(3)</b>	Rental of facilities, equipment, or other assets . . . . .	<b>1b(3)</b>	
<b>(4)</b>	Reimbursement arrangements . . . . .	<b>1b(4)</b>	
<b>(5)</b>	Loans or loan guarantees . . . . .	<b>1b(5)</b>	
<b>(6)</b>	Performance of services or membership or fundraising solicitations . . . . .	<b>1b(6)</b>	
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .	<b>1c</b>	
<b>d</b>	If the answer to any of the above is "Yes," complete the following schedule. Column <b>(b)</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 <b>(d)</b> 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>Sign Here</b>	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. <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
	<div style="display: flex; justify-content: space-between;"> <div style="width: 40%; border-bottom: 1px solid black; margin-bottom: 5px;"> <div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: black; margin-right: 5px;"></div> <div style="flex-grow: 1;"></div> </div> <div style="display: flex; justify-content: space-between; font-size: small;"> <span>Signature of officer or trustee</span> <span>Date</span> <span>Title</span> </div> </div> <div style="width: 50%; border-bottom: 1px solid black; margin-bottom: 5px;"></div> </div>						
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature		Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name   ▶					Firm's EIN   ▶	
	Firm's address   ▶					Phone no.	

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]



Name of the organization

Employer identification number

-----

-----

-----

-----

-----

-----

-----

-----

-----

-----

## City of Isle of Palms, SC

### Accommodations Tax Grant Application Questions & Required Documentation:

(Grant application will be available in electronic format on the City's website for ease and consistency.)

1. Event/Project
2. Organization sponsoring event & Contact Person
3. Mailing address
4. Telephone number
5. Email address
6. Amount requested
7. Date funds needed
8. Location of Specific event or project
9. **Event/Project Description** - Describe proposed project in detail. Description must include event/project title, timing, and financial results, costs, and other resources of revenue for the event/project (must include other ATAX award collections) and how your organization will support and manage the event/project.
10. **Budget** - Provide a detailed budget for the event/project. Budget must include all anticipated revenues and expenditures associated with the event/project.
11. **Tourism Impact** - Provide specific information regarding the number of tourists generated/anticipated by your event/project. Include a description of the method used to determine the tourism impact. Provide a percentage breakdown of persons that will benefit from this event/project between tourists (persons coming from more than 50 miles and expected to spend the night at Isle of Palms) vs. day trippers.
12. **Marketing Plan** - Provide a detailed marketing plan that will be utilized to increase tourism as a result of your event/project.
13. **Financial Information** - If the City allocated funds to your organization previously, provide a detailed accounting of revenues and expenditures, including receipts, for prior year's event(s)/project(s). Failure to do so will render your application ineligible for current year funding. Application must also include a copy of the organization's audited financial statements for the last two (2) years. An audit review is acceptable for smaller entities.
14. **Insurance & Indemnification** - If your event is approved, the organization must provide a Certificate of Insurance naming the City of Isle of Palms as an additional and execute a hold harmless agreement.