

Forms 990 / 990-EZ Return Summary

For calendar year 2019, or tax year beginning _____, and ending _____

VIRGINIA WAR MEMORIAL FOUNDATION **31-1647903**
INC.

Net Asset / Fund Balance at Beginning of Year		<u>4,466,606</u>
Revenue		
Contributions	<u>2,058,220</u>	
Program service revenue	<u> </u>	
Investment income	<u>13,608</u>	
Capital gain / loss	<u>-1,881</u>	
Fundraising / Gaming:		
Gross revenue	<u>100,955</u>	
Direct expenses	<u>66,654</u>	
Net income	<u>34,301</u>	
Other income	<u>35,043</u>	
Total revenue		<u>2,139,291</u>
Expenses		
Program services	<u>1,088,501</u>	
Management and general	<u>91,588</u>	
Fundraising	<u>126,150</u>	
Total expenses		<u>1,306,239</u>
Excess / (deficit)		<u>833,052</u>
Changes		<u>8,655</u>
Net Asset / Fund Balance at End of Year		<u><u>5,308,313</u></u>

Reconciliation of Revenue	
Total revenue per financial statements	<u>2,138,540</u>
Less:	
Unrealized gains	<u>8,655</u>
Donated services	<u> </u>
Recoveries	<u> </u>
Other	<u> </u>
Plus:	
Investment expenses	<u>9,406</u>
Other	<u> </u>
Total revenue per return	<u><u>2,139,291</u></u>

Reconciliation of Expenses	
Total expenses per financial statements	<u>1,296,833</u>
Less:	
Donated services	<u> </u>
Prior year adjustments	<u> </u>
Losses	<u> </u>
Other	<u> </u>
Plus:	
Investment expenses	<u>9,406</u>
Other	<u> </u>
Total expenses per return	<u><u>1,306,239</u></u>

Balance Sheet			
	Beginning	Ending	Differences
Assets	<u>5,236,723</u>	<u>5,369,739</u>	
Liabilities	<u>770,117</u>	<u>61,426</u>	
Net assets	<u><u>4,466,606</u></u>	<u><u>5,308,313</u></u>	<u><u>841,707</u></u>

Miscellaneous Information

Amended return _____
Return / extended due date 11/16/20
Failure to file penalty _____

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or fiscal year beginning 2019, and ending 20

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879EO for the latest information.

2019

Name of exempt organization **VIRGINIA WAR MEMORIAL FOUNDATION INC.**

Employer identification number
31-1647903

Name and title of officer
MICHAEL L. SANTORO, JR.
TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>2,139,291</u>
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **HARRIS, HARDY & JOHNSTONE, P.C.** to enter my PIN **47903** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature } _____ Date } **09/25/20**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

51222340601
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature } **HILBERT W. WILKINSON III** Date } **09/25/20**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2019
Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning , **and ending** _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **VIRGINIA WAR MEMORIAL FOUNDATION INC.**
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) **621 SOUTH BELVIDERE STREET** Room/suite _____
 City or town, state or province, country, and ZIP or foreign postal code **RICHMOND VA 23220-6504**

D Employer identification number **31-1647903**
E Telephone number **804-786-2060**
G Gross receipts \$ **3,315,694**

F Name and address of principal officer:
MICHAEL L. SANTORO, JR.
621 SOUTH BELVIDERE STREET
RICHMOND VA 23220

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

I Tax-exempt status: 501(c)(3) 501(c) () t (insert no.) 4947(a)(1) or 527

J Website: **WWW.VAWARMEMORIAL.ORG** **H(c)** Group exemption number **u**

K Form of organization: Corporation Trust Association Other **u** **L** Year of formation: **1999** **M** State of legal domicile: **VA**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	26
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	26
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	59
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	5,486,786	2,058,220
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,579	11,727
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	79,017	69,344
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,575,382	2,139,291
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) u 126,150		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,167,844	1,306,239
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,167,844	1,306,239	
19	Revenue less expenses. Subtract line 18 from line 12	3,407,538	833,052	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	5,236,723	5,369,739
	22	Net assets or fund balances. Subtract line 21 from line 20	770,117	61,426
		4,466,606	5,308,313	

Part II Signature Block

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

Sign Here

Signature of officer: **MICHAEL L. SANTORO, JR.** Date: _____
 Type or print name and title: **TREASURER**

Paid Preparer Use Only

Print/Type preparer's name: **HILBERT W. WILKINSON III** Preparer's signature: **HILBERT W. WILKINSON III** Date: **09/25/20** Check if self-employed PTIN: **P00735352**

Firm's name: **HARRIS, HARDY & JOHNSTONE, P.C.** Firm's EIN: **54-1451026**
 Firm's address: **300 ARBORETUM PL STE 660 RICHMOND, VA 23236** Phone no.: **804-560-0560**

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **1,088,501** including grants of \$) (Revenue \$)

PROGRAM SERVICES INCLUDE HISTORIC INTERVIEWS, ELECTRONIC NEWSLETTERS, A SERIES OF ON-SITE AND OFF-SITE EDUCATION PROGRAMS AND VARIOUS OTHER PROGRAMS AND CEREMONIES TO EDUCATE AND RECOGNIZE THE SACRIFICES THAT VETERANS HAVE MADE FOR THEIR COUNTRY.

Client Copy

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **u 1,088,501**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

1a	8
1b	0

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization 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? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, 1a, 26, Yes, No. Rows include questions 1a through 9 regarding governing body members, relationships, and documentation.

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include questions 10a through 16b regarding local chapters, conflict of interest policies, whistleblower policies, and compensation review.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed u VA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records u

THE ORGANIZATION 621 SOUTH BELVIDERE STREET VA 23220 804-786-2060 RICHMOND

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) FRANK F. RENNIE, IV	5.00									
CHAIRMAN	0.00	X		X			0	0	0	
(2) DAVID A. CHRISTIAN	1.00									
IMMEDIATE PAST CHAIR	0.00	X		X			0	0	0	
(3) STEPHEN DICKINSON	5.00									
1ST VICE CHAIRMAN	0.00	X		X			0	0	0	
(4) JOHN COGBILL, III	1.00									
2ND VICE CHAIR	0.00	X		X			0	0	0	
(5) JOSEPH R. INGE	1.00									
SECRETARY	0.00	X		X			0	0	0	
(6) MICHAEL L. SANTORO, JR.	5.00									
TREASURER	0.00	X		X			0	0	0	
(7) ROBERT A. ARCHER	1.00									
DIRECTOR	0.00	X					0	0	0	
(8) JOSEPH C. BARTO, III	1.00									
DIRECTOR	0.00	X					0	0	0	
(9) JUDY BROWN	1.00									
DIRECTOR	0.00	X					0	0	0	
(10) BILL DAVIS	1.00									
DIRECTOR	0.00	X					0	0	0	
(11) JOHN S. EDWARDS	1.00									
DIRECTOR	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) PAUL E. GALANTI	1.00									
DIRECTOR	0.00	X					0	0	0	
(13) LEWIS HOLMES GINN, III	1.00									
DIRECTOR	0.00	X					0	0	0	
(14) BARBARA N. HOWARD	1.00									
DIRECTOR	0.00	X					0	0	0	
(15) C. DAVID HUDGINS	1.00									
DIRECTOR	0.00	X					0	0	0	
(16) ALISON M. KAUFMANN	1.00									
DIRECTOR	0.00	X					0	0	0	
(17) MICHAEL A. KORD	1.00									
DIRECTOR	0.00	X					0	0	0	
(18) SHARI E. LITOW	1.00									
DIRECTOR	0.00	X					0	0	0	
(19) JOHN A. LUKE, JR.	1.00									
DIRECTOR	0.00	X					0	0	0	
1b Subtotal										
c Total from continuation sheets to Part VII, Section A							45,150			
d Total (add lines 1b and 1c)							45,150			

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **u 0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
VIRGINIA DEPARTMENT OF VETERAN SERV 101 NORTH 14TH STREET, 17TH FLOOR RICHMOND VA 23219	EXPANSION	670,000
SMART RESOURCES INC 10442 RICHMOND VA 23238	PATTERSON AVENUE STAFF/SERVICES	374,250
KEARNEY & ASSOCIATES 17477 CULPEPER VA 22701	STEVENSBURG RD EXHIBITS	169,119

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **u 3**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,058,220					
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,102,454					
	h Total. Add lines 1a-1f	u		2,058,220				
Program Service Revenue	2a	Business Code						
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f	u						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u		13,608			13,608	
	4 Income from investment of tax-exempt bond proceeds	u						
	5 Royalties	u						
	6a Gross rents	6a	(i) Real	29,675				
			(ii) Personal					
	b Less: rental expenses	6b						
	c Rental inc. or (loss)	6c	29,675					
	d Net rental income or (loss)	u		29,675			29,675	
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,100,532				
			(ii) Other	41				
	b Less: cost or other basis and sales exps.	7b	1,102,454					
	c Gain or (loss)	7c	-1,922	41				
	d Net gain or (loss)	u		-1,881			-1,881	
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a		100,955					
b Less: direct expenses	8b	66,654						
c Net income or (loss) from fundraising events	u		34,301					
9a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities	u							
10a Gross sales of inventory, less returns and allowances	10a		12,663					
b Less: cost of goods sold	10b	7,295						
c Net income or (loss) from sales of inventory	u		5,368			5,368		
Miscellaneous Revenue	11a	Business Code						
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d	u						
12 Total revenue. See instructions	u		2,139,291	0	0	46,770		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,225		8,225	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	9,406		9,406	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	10,861	2,275	8,586	
12 Advertising and promotion	13,868	12,048		1,820
13 Office expenses	7,390	6,404	110	876
14 Information technology				
15 Royalties				
16 Occupancy	4,404	1,907		2,497
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	148	74	74	
23 Insurance	1,698		1,698	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a VWMF CAPITAL	543,290	543,290		
b OUTSIDE SERVICES	434,569	267,853	56,679	110,037
c PROGRAM FILM PRODUCTION	76,369	76,369		
d EDUCATION PROGRAMS	50,847	50,847		
e All other expenses	145,164	127,434	6,810	10,920
25 Total functional expenses. Add lines 1 through 24e	1,306,239	1,088,501	91,588	126,150
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	149,507	1	124,065
	2	Savings and temporary cash investments	1,143,909	2	1,375,129
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	28,636	4	17,389
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	14,421	8	11,192
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	15,888		
	10b	Less: accumulated depreciation	15,704		
	10c		332		184
	11	Investments—publicly traded securities	47,022	11	66,379
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	3,852,896	15	3,775,401	
16	Total assets. Add lines 1 through 15 (must equal line 33)	5,236,723	16	5,369,739	
Liabilities	17	Accounts payable and accrued expenses	770,117	17	51,857
	18	Grants payable		18	
	19	Deferred revenue		19	9,569
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	770,117	26	61,426
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	863,550	27	2,124,590
	28	Net assets with donor restrictions	3,603,056	28	3,183,723
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	4,466,606	32	5,308,313
33	Total liabilities and net assets/fund balances	5,236,723	33	5,369,739	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,139,291
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,306,239
3	Revenue less expenses. Subtract line 2 from line 1	3	833,052
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,466,606
5	Net unrealized gains (losses) on investments	5	8,655
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,308,313

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) ALEXANDER B. MCMURTRIE, JR. DIRECTOR	1.00 0.00	X						0	0	0
(21) BARRY MOORE, JR. DIRECTOR	1.00 0.00	X						0	0	0
(22) JOHN M. O'BANNON DIRECTOR	1.00 0.00	X						0	0	0
(23) KATHLEEN P. OWENS DIRECTOR	1.00 0.00	X						0	0	0
(24) LINDA V. SCHREINER DIRECTOR	1.00 0.00	X						0	0	0
(25) RICHARD ST. JOHN DIRECTOR	1.00 0.00	X						0	0	0
(26) JAMAL A. THOMAS DIRECTOR	1.00 0.00	X						0	0	0
(27) RONALD O. WHITE DIRECTOR	1.00 0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(28) JOHN G. HEKMAN	20.00									
EXECUTIVE DIRECTOR	0.00			X			45,150	0	0	
(29) PAMELA R. SEAY	3.00									
PRESIDENT	0.00			X			0	0	0	
1b Subtotal							u	45,150		
c Total from continuation sheets to Part VII, Section A							u			
d Total (add lines 1b and 1c)							u			

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

u Attach to Form 990 or Form 990-EZ.

u Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

**VIRGINIA WAR MEMORIAL FOUNDATION
INC.**

Employer identification number

31-1647903

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	792,741	576,908	802,741	5,486,786	2,058,220	9,717,396
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	792,741	576,908	802,741	5,486,786	2,058,220	9,717,396
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2,102,645
6 Public support. Subtract line 5 from line 4						7,614,751

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	792,741	576,908	802,741	5,486,786	2,058,220	9,717,396
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	52,758	54,755	62,077	54,358	43,283	267,231
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	14,393	12,063	15,349	13,823	12,663	68,291
11 Total support. Add lines 7 through 10						10,052,918

12 Gross receipts from related activities, etc. (see instructions) 12 258,074

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	75.75 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	93.88 %

16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instructions).</i>		
2 Activities Test. <i>Answer (a) and (b) below.</i>		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations. <i>Answer (a) and (b) below.</i>		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

GIFT SHOP	\$	55,628
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Client Copy

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

Schedule of Contributors

OMB No. 1545-0047

2019

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

Name of the organization VIRGINIA WAR MEMORIAL FOUNDATION INC.	Employer identification number 31-1647903
------------------------------------------------------------------------------	-----------------------------------------------------

Organization type (check one):

- Filers of:** **Section:**
- Form 990 or 990-EZ 501(c)(**3**) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

Name of organization

VIRGINIA WAR MEMORIAL FOUNDATION

Employer identification number

31-1647903

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MR. & MRS. DAVID A. CHRISTIAN 117 LAKEVIEW DRIVE TOANO VA 23168	\$ 60,611	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	ALEXANDER B MCMURTRIE 3716 OLD GUN ROAD EAST MIDLOTHIAN VA 23113	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	C. KENNETH AND DIANNE WRIGHT FOUNDATION PO BOX 4433 GLEN ALLEN VA 23058	\$ 1,000,049	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4	E. CLAIBORNE ROBINS 9878 MAYLAND DRIVE RICHMOND VA 23233	\$ 200,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	GERTRUDE M. CONDUFF FOUNDATION P.O. BOX 397 RICHMOND VA 23218	\$ 54,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CONNIE SLEWITZKE TRUST 8621 N. GARY PLAYER DRIVE TUCSON AZ 85742	\$ 68,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

VIRGINIA WAR MEMORIAL FOUNDATION

Employer identification number

31-1647903

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	650 SHARES DOMINION ENERGY	\$ 50,304	05/03/19
1	127 SHARES DOMINION ENERGY	\$ 10,307	12/16/19
3	669 SHS OF BOEING COMPANY	\$ 250,092	06/19/19
3	1,914 SHS CATERPILLAR, INC.	\$ 250,169	06/19/19
3	1,500 SHS CUMMINS, INC.	\$ 250,605	06/19/19
3	3,300 SHS OF EXXON MOBIL	\$ 249,183	06/19/19

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

u Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

VIRGINIA WAR MEMORIAL FOUNDATION INC.

Employer identification number

31-1647903

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	47,022	50,000	42,333		
b Contributions	9,065		7,667	42,333	
c Net investment earnings, gains, and losses	10,292	-2,978			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	66,379	47,022	50,000	42,333	

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment **u** 70.85 %
- b** Permanent endowment **u** 29.15 %
- c** Term endowment **u** _____ %

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

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

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		14,856	14,856	
e Other		1,032	848	184
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)			u	184

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	u	

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) PLEDGES RECEIVABLE - NONCU	2,909,186
(2) PLEDGES RECEIVABLE	1,319,515
(3) PLEDGES- DOUBTFUL ACCOUNTS	-31,117
(4) DISCOUNT ON PLEDGE RECEIVABLES	-422,183
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	u 3,775,401

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	u

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,138,540
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	8,655
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	8,655
3	Subtract line 2e from line 1	3	2,129,885
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	9,406
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	9,406
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,139,291

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,296,833
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,296,833
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	9,406
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	9,406
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,306,239

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

THE ACCOUNTING STANDARD ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES ADDRESSES THE DETERMINATION OF WHETHER TAX BENEFITS CLAIMED OR EXPECTED TO BE CLAIMED ON A TAX RETURN SHOULD BE RECORDED IN THE FINANCIAL STATEMENTS. UNDER THAT GUIDANCE, THE FOUNDATION MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES BASED ON THE TECHNICAL MERITS OF THE POSITION. EXAMPLES OF TAX POSITIONS INCLUDE THE TAX-EXEMPT STATUS OF THE FOUNDATION AND VARIOUS POSITIONS RELATED TO THE POTENTIAL SOURCES OF UNRELATED BUSINESS TAXABLE INCOME (UBTI). THE FOUNDATION HAS RECOGNIZED NO UNCERTAIN TAX POSITIONS FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018.

Part XIII Supplemental Information *(continued)*

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

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

⚡ Attach to Form 990 or Form 990-EZ.

⚡ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

**VIRGINIA WAR MEMORIAL FOUNDATION
INC.**

Employer identification number

31-1647903

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>SPECIAL EVENTS</u> (event type)	_____ (event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	100,955		100,955
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	100,955		100,955
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	66,654		66,654
	10	Direct expense summary. Add lines 4 through 9 in column (d)			66,654
11	Net income summary. Subtract line 10 from line 3, column (d)			34,301	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

u Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
u Attach to Form 990.
u Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **VIRGINIA WAR MEMORIAL FOUNDATION
INC.**

Employer identification number
31-1647903

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded	X	11	1,102,454	NYSE MEAN VALUE
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other u ()				
26 Other u ()				
27 Other u ()				
28 Other u ()				

Client Copy

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART I, LINE 32B - THIRD PARTY USED TO PROCESS NONCASH CONTRIBUTIONS

THE FOUNDATION HAS ACCOUNTS WITH SCOTT AND STRINGFELLOW AND DAVENPORT & COMPANY LLC WHICH ACCEPT STOCK DONATIONS ON BEHALF OF THE FOUNDATION. ALL STOCK DONATIONS ARE LIQUIDATED IMMEDIATELY AT FAIR MARKET VALUE AND THEN CASH IS TRANSFERRED TO THE CHECKING ACCOUNT.

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.

u Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization	VIRGINIA WAR MEMORIAL FOUNDATION INC.	Employer identification number 31-1647903
--------------------------	--------------------------------------------------	-----------------------------------------------------

FORM 990 - ORGANIZATION'S MISSION

TO PROMOTE AND RAISE FUNDS FOR THE VIRGINIA WAR MEMORIAL, A STATE AGENCY OF VIRGINIA, WHICH WAS CREATED FOR THE PURPOSE OF HONORING PATRIOTIC VIRGINIANS WHO RENDERED FAITHFUL SERVICE AND SACRIFICE IN THE CAUSE OF FREEDOM AND LIBERTY FOR THE COMMONWEALTH AND THE NATION IN TIME OF WAR.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 THE TREASURER AND THE FINANCE-AUDIT COMMITTEE REVIEWS FORM 990, AND THEN FORWARDS A COPY TO THE FULL BOARD OF DIRECTORS PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY BOARD MEMBERS MEET ANNUALLY WITH THE CHAIRMAN OF THE BOARD TO DISCUSS POSSIBLE CONFLICTS OF INTEREST AND TO DISCLOSE ANY POSSIBLE CONFLICTS OF INTEREST OR SIGN A FORM STATING NO CONFLICTS ARE KNOWN TO EXIST.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL CHAIRMAN OF THE BOARD RESEARCHES COMPARABLE COMPENSATION AMOUNTS FOR THE EXECUTIVE DIRECTOR AT SIMILAR SIZED ORGANIZATIONS AND THEN PRESENTS A COMPENSATION PACKET FOR THE EXECUTIVE DIRECTOR TO BE REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS (FOR 2019 THE EXECUTIVE DIRECTOR WAS PAID UNDER OUTSIDE SERVICES).

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION THE VIRGINIA WAR MEMORIAL FOUNDATION WILL PROVIDE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND FINANCIAL STATEMENTS UPON REQUEST. IF

Name of the organization

Employer identification number

VIRGINIA WAR MEMORIAL FOUNDATION

31-1647903

THERE IS A WRITTEN OR TELEPHONE REQUEST THE FOUNDATION WILL MAKE COPIES AT THE RATE OF \$0.20 PER PAGE PLUS THE STAFF TIME REQUIRED TO MAKE THE COPIES. PAYMENT FOR ESTIMATED TIME, A MINIMUM OF ONE HOUR, WILL BE PAID UPFRONT.

FORM 990, PART IX, LINE 24E - OTHER EXPENSES

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

BAD DEBT

\$ 28,752

\$ 0

\$ 0

WEBSITE DESIGN

\$ 28,243

\$ 0

\$ 0

EVENTS

\$ 25,134

\$ 0

\$ 0

PROGRAM EXPENSE: DISPLAYS

\$ 18,846

\$ 0

\$ 0

PRINTING AND REPRODUCTION

\$ 6,785

\$ 0

\$ 6,786

BANK & MERCHANT CHARGES

\$ 0

\$ 4,659

\$ 1,739

TRAVEL & ENTERTAINMENT

\$ 4,342

\$ 1,336

\$ 46

DUES AND SUBSCRIPTIONS

\$ 4,027

\$ 805

\$ 0

POSTAGE AND DELIVERY

\$ 2,349

\$ 0

\$ 2,349

WEBSITE HOSTING

\$ 4,503

\$ 0

\$ 0

Name of the organization

Employer identification number

VIRGINIA WAR MEMORIAL FOUNDATION

31-1647903

DOCENT SUPPORT

\$ 2,212 \$ 0 \$ 0

TRAINING

\$ 1,423 \$ 0 \$ 0

EQUIPMENT RENT

\$ 818 \$ 0 \$ 0

PENALTIES

\$ 0 \$ 10 \$ 0

TOTAL

\$ 127,434 \$ 6,810 \$ 10,920

Client Copy

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

u Attach to your tax return.

u Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2019

Attachment
Sequence No. **179**

Name(s) shown on return **VIRGINIA WAR MEMORIAL FOUNDATION
INC.**

Identifying number
31-1647903

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	148

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	148
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

31-1647903

Federal Asset Report

FYE: 12/31/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	Equipment	1/01/01	2,523			2,523	7 HY S/L	2,523	0
2	Equipment	6/01/02	7,195		X	5,036	7 HY S/L	7,195	0
3	Equipment	10/15/04	2,100		X	1,050	7 HY S/L	2,100	0
4	PastPerfect Software	9/28/09	1,118		X	559	3 HY S/L	1,118	0
5	Software	9/28/09	140		X	70	3 HY S/L	140	0
7	QuickBooks PoS Basic	8/28/15	1,050			1,050	3 HY S/L	1,050	0
8	QuickBooks PoS Cash Drawer	8/28/15	93			93	3 HY S/L	93	0
9	QuickBooks PoS Receipt Printer	8/28/15	187			187	3 HY S/L	187	0
10	QuickBooks PoS Bar Code Scanner	8/28/15	170			170	3 HY S/L	170	0
11	QuickBooks PoS Tag Printer	8/28/15	280			280	3 HY S/L	280	0
			<u>14,856</u>			<u>11,018</u>		<u>14,856</u>	<u>0</u>
Other Depreciation:									
6	Pop-Up Tent	4/14/14	1,032			1,032	7 MO S/L	700	148
	Total Other Depreciation		<u>1,032</u>			<u>1,032</u>		<u>700</u>	<u>148</u>
	Total ACRS and Other Depreciation		<u>1,032</u>			<u>1,032</u>		<u>700</u>	<u>148</u>
	Grand Totals		15,888			12,050		15,556	148
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>15,888</u>			<u>12,050</u>		<u>15,556</u>	<u>148</u>

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31-1647903

VA Asset Report

FYE: 12/31/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	VA Prior	VA Current	Federal Current	Difference Fed - VA
Prior MACRS:								
1	Equipment	1/01/01	2,523	2,523	2,523	0	0	0
2	Equipment	6/01/02	7,195	7,195	7,195	0	0	0
3	Equipment	10/15/04	2,100	2,100	2,100	0	0	0
4	PastPerfect Software	9/28/09	1,118	1,118	1,118	0	0	0
5	Software	9/28/09	140	140	140	0	0	0
7	QuickBooks PoS Basic	8/28/15	1,050	1,050	1,050	0	0	0
8	QuickBooks PoS Cash Drawer	8/28/15	93	93	93	0	0	0
9	QuickBooks PoS Receipt Printer	8/28/15	187	187	187	0	0	0
10	QuickBooks PoS Bar Code Scanner	8/28/15	170	170	170	0	0	0
11	QuickBooks PoS Tag Printer	8/28/15	280	280	280	0	0	0
			<u>14,856</u>	<u>14,856</u>	<u>14,856</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Depreciation:								
6	Pop-Up Tent	4/14/14	1,032	1,032	700	148	148	0
	Total Other Depreciation		<u>1,032</u>	<u>1,032</u>	<u>700</u>	<u>148</u>	<u>148</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>1,032</u>	<u>1,032</u>	<u>700</u>	<u>148</u>	<u>148</u>	<u>0</u>
	Grand Totals		15,888	15,888	15,556	148	148	0
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>15,888</u>	<u>15,888</u>	<u>15,556</u>	<u>148</u>	<u>148</u>	<u>0</u>

Client Copy

31-1647903

AMT Asset Report

FYE: 12/31/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
4	PastPerfect Software	9/28/09	1,118		X	559	3 HY S/L	1,118	0
7	QuickBooks PoS Basic	8/28/15	1,050			1,050	3 HY S/L	1,050	0
8	QuickBooks PoS Cash Drawer	8/28/15	93			93	3 HY S/L	93	0
9	QuickBooks PoS Receipt Printer	8/28/15	187			187	3 HY S/L	187	0
10	QuickBooks PoS Bar Code Scanner	8/28/15	170			170	3 HY S/L	170	0
11	QuickBooks PoS Tag Printer	8/28/15	280			280	3 HY S/L	280	0
			<u>2,898</u>			<u>2,339</u>		<u>2,898</u>	<u>0</u>
Other Depreciation:									
1	Equipment	1/01/01	0			0	0 HY	0	0
2	Equipment	6/01/02	0			0	0 HY	0	0
3	Equipment	10/15/04	0			0	0 HY	0	0
5	Software	9/28/09	0			0	0 HY	0	0
6	Pop-Up Tent	4/14/14	1,032			1,032	7 MO S/L	700	148
	Total Other Depreciation		<u>1,032</u>			<u>1,032</u>		<u>700</u>	<u>148</u>
	Total ACRS and Other Depreciation		<u>1,032</u>			<u>1,032</u>		<u>700</u>	<u>148</u>
	Grand Totals		3,930			3,371		3,598	148
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>3,930</u>			<u>3,371</u>		<u>3,598</u>	<u>148</u>

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31-1647903

Bonus Depreciation Report

FYE: 12/31/2019

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
2	Equipment	6/01/02	7,195	100	0	0	2,159	5,036
3	Equipment	10/15/04	2,100	100	0	0	1,050	1,050
4	PastPerfect Software	9/28/09	1,118		0	0	559	559
5	Software	9/28/09	140		0	0	70	70
Grand Total			<u>10,553</u>		<u>0</u>	<u>0</u>	<u>3,838</u>	<u>6,715</u>

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Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	4	PastPerfect Software	0	0	0
Page 1	1	7	QuickBooks PoS Basic	0	0	0
Page 1	1	8	QuickBooks PoS Cash Drawer	0	0	0
Page 1	1	9	QuickBooks PoS Receipt Printer	0	0	0
Page 1	1	10	QuickBooks PoS Bar Code Scanner	0	0	0
Page 1	1	11	QuickBooks PoS Tag Printer	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>
				<u>0</u>	<u>0</u>	<u>0</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	Equipment	1/01/01	2,523	0	0
2	Equipment	6/01/02	7,195	0	0
3	Equipment	10/15/04	2,100	0	0
4	PastPerfect Software	9/28/09	1,118	0	0
5	Software	9/28/09	140	0	0
7	QuickBooks PoS Basic	8/28/15	1,050	0	0
8	QuickBooks PoS Cash Drawer	8/28/15	93	0	0
9	QuickBooks PoS Receipt Printer	8/28/15	187	0	0
10	QuickBooks PoS Bar Code Scanner	8/28/15	170	0	0
11	QuickBooks PoS Tag Printer	8/28/15	280	0	0
			<u>14,856</u>	<u>0</u>	<u>0</u>
Other Depreciation:					
6	Pop-Up Tent	4/14/14	<u>1,032</u>	<u>147</u>	<u>147</u>
	Total Other Depreciation		<u>1,032</u>	<u>147</u>	<u>147</u>
	Total ACRS and Other Depreciation		<u>1,032</u>	<u>147</u>	<u>147</u>
	Grand Totals		<u>15,888</u>	<u>147</u>	<u>147</u>

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<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>VA</u>
<u>Prior MACRS:</u>				
1	Equipment	1/01/01	2,523	0
2	Equipment	6/01/02	7,195	0
3	Equipment	10/15/04	2,100	0
4	PastPerfect Software	9/28/09	1,118	0
5	Software	9/28/09	140	0
7	QuickBooks PoS Basic	8/28/15	1,050	0
8	QuickBooks PoS Cash Drawer	8/28/15	93	0
9	QuickBooks PoS Receipt Printer	8/28/15	187	0
10	QuickBooks PoS Bar Code Scanner	8/28/15	170	0
11	QuickBooks PoS Tag Printer	8/28/15	280	0
			<u>14,856</u>	<u>0</u>
<u>Other Depreciation:</u>				
6	Pop-Up Tent	4/14/14	<u>1,032</u>	<u>147</u>
	Total Other Depreciation		<u>1,032</u>	<u>147</u>
	Total ACRS and Other Depreciation		<u>1,032</u>	<u>147</u>
	Grand Totals		<u>15,888</u>	<u>147</u>

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Form 990	Two Year Comparison Report	2018 & 2019
For calendar year 2019, or tax year beginning _____, ending _____		

Name

Taxpayer Identification Number

**VIRGINIA WAR MEMORIAL FOUNDATION
INC.**
31-1647903

		2018	2019	Differences
R e v e n u e	1. Contributions, gifts, grants	5,486,786	2,058,220	-3,428,566
	2. Membership dues and assessments			
	3. Government contributions and grants			
	4. Program service revenue			
	5. Investment income	9,371	13,608	4,237
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	208	-1,881	-2,089
	8. Net income or (loss) from fundraising events	26,331	34,301	7,970
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	7,699	5,368	-2,331
	11. Other revenue	44,987	29,675	-15,312
	12. Total revenue. Add lines 1 through 11	5,575,382	2,139,291	-3,436,091
E x p e n s e s	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits			
	17. Professional fundraising fees			
	18. Other professional fees	17,994	28,492	10,498
	19. Occupancy, rent, utilities, and maintenance		4,404	4,404
	20. Depreciation and Depletion	368	148	-220
	21. Other expenses	2,149,482	1,273,195	-876,287
	22. Total expenses. Add lines 13 through 21	2,167,844	1,306,239	-861,605
	23. Excess or (Deficit). Subtract line 22 from line 12	3,407,538	833,052	-2,574,486
O t h e r I n f o r m a t i o n	24. Total exempt revenue	5,575,382	2,139,291	-3,436,091
	25. Total unrelated revenue			
	26. Total excludable revenue	62,265	46,770	-15,495
	27. Total assets	5,236,723	5,369,739	133,016
	28. Total liabilities	770,117	61,426	-708,691
	29. Retained earnings	4,466,606	5,308,313	841,707
	30. Number of voting members of governing body	26	26	
	31. Number of independent voting members of governing body	26	26	
	32. Number of employees	0	0	
33. Number of volunteers	47	59		

Form 990	Tax Return History	2019
Name VIRGINIA WAR MEMORIAL FOUNDATION INC.		Employer Identification Number 31-1647903

	2015	2016	2017	2018	2019	2020
Contributions, gifts, grants	792,741	576,908	802,741	5,486,786	2,058,220	
Membership dues						
Program service revenue						
Capital gain or loss			27	208	-1,881	
Investment income	1,279	2,016	2,344	9,371	13,608	
Fundraising revenue (income/loss)				26,331	34,301	
Gaming revenue (income/loss)						
Other revenue	58,242	59,607	67,265	52,686	35,043	
Total revenue	852,262	638,531	872,377	5,575,382	2,139,291	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees	6,500	6,750	27,966	17,994	28,492	
Occupancy costs	379	379	377		4,404	
Depreciation and depletion	631	741	629	368	148	
Other expenses	571,205	569,202	620,751	2,149,482	1,273,195	
Total expenses	578,715	577,072	649,723	2,167,844	1,306,239	
Excess or (Deficit)	273,547	61,459	222,654	3,407,538	833,052	
Total exempt revenue	852,262	638,531	872,377	5,575,382	2,139,291	
Total unrelated revenue						
Total excludable revenue	59,521	61,623	69,636	62,265	46,770	
Total Assets	930,568	956,305	1,099,045	5,236,723	5,369,739	
Total Liabilities	150,495	114,773	34,952	770,117	61,426	
Net Fund Balances	780,073	841,532	1,064,093	4,466,606	5,308,313	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 12,012		14			
TOTAL	\$ <u>12,012</u>					

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
DIVIDENDS AND INTEREST	\$ 1,596		14			
TOTAL	\$ <u>1,596</u>					

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Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROFESSIONAL FEES: CONSULTING	\$ 10,861	\$ 2,275	\$ 8,586	\$
TOTAL	\$ 10,861	\$ 2,275	\$ 8,586	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
BAD DEBT	\$ 28,752	\$ 28,752	\$	\$
WEBSITE DESIGN	28,243	28,243		
EVENTS	25,134	25,134		
PROGRAM EXPENSE: DISPLAYS	18,846	18,846		
PRINTING AND REPRODUCTION	13,571	6,785		6,786
BANK & MERCHANT CHARGES	6,398		4,659	1,739
TRAVEL & ENTERTAINMENT	5,724	4,342	1,336	46
DUES AND SUBSCRIPTIONS	4,832	4,027	805	
POSTAGE AND DELIVERY	4,698	2,349		2,349
WEBSITE HOSTING	4,503	4,503		
DOCENT SUPPORT	2,212	2,212		
TRAINING	1,423	1,423		
EQUIPMENT RENT	818	818		
PENALTIES	10		10	
TOTAL	\$ 145,164	\$ 127,434	\$ 6,810	\$ 10,920

Federal Statements

Schedule A, Part II, Line 1(e)

Description

Amount

CONTRIBUTIONS INCOME:UNRES	\$ 226,026
OTHER INCOME-SPONSORSHIPS	117,052
OTHER INCOME- OTHER	24
CASH VARIANCE	8
CONTRIBUTIONS INCOME:2017/18 CAPITAL	1,503,866
CONTRIBUTIONS INCOME:RESTRICTED NORM	211,244
TOTAL	<u>\$ 2,058,220</u>

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Federal Statements**Schedule A, Part II, Line 5 - Excess Gifts**

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
E. CLAIBORNE ROBINS	\$ 504,711	\$ 303,653
ALEXANDER B. MCMURTRIE	121,500	
CABELL FOUNDATION	150,000	
MARY MORTON PARSONS FOUNDATION	125,000	
C, KENNETH & DIANNE WRIGHT FOUNDATN	2,000,050	1,798,992
TOTAL	<u>\$ 2,901,261</u>	<u>\$ 2,102,645</u>

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Federal Statements

Schedule A, Part II, Line 8(e)

<u>Description</u>	<u>Amount</u>
INTEREST INCOME	\$ 12,012
DIVIDENDS AND INTEREST	1,596
FACILITY RENTAL	29,675
TOTAL	\$ <u>43,283</u>

Schedule A, Part II, Line 10(e)

<u>Description</u>	<u>Amount</u>
GIFT SHOP SALES	\$ 12,663
TOTAL	\$ <u>12,663</u>

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Virginia Diagnostics

Critical Messages

None

Electronic Filing

None

Informational Messages

This return is marked to be filed electronically

Informational: Input Screen Overrides

Virginia General Information

Agent name

Overrides

- Overridden field with data "12/31/2019" on Form / Schedule 102
- Overridden field with data "01/01/2019" on Form / Schedule 102

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Virginia Form 500 Return Summary

For calendar year 2019 or tax year beginning _____, ending _____
 VIRGINIA WAR MEMORIAL FOUNDATION 31-1647903

Taxable Income

Federal taxable income		
Total additions		
Total subtractions		
Savings and loan association's bad debt deduction		
Virginia taxable income		
Apportionment factor	100.00	
Taxable income		

Taxable Computation

Income tax		
Nonrefundable tax credits		
Adjusted corporate tax		

Payments and Penalties

Estimated income tax payments and overpayment credit		
Extension payment		
Refundable tax credits from Schedule 500CR		
Pass-through entity withholding from Schedule 500ADJ		
Penalty		
Interest		
Additional charge Form 500C		
Total payments and penalties		
Total Due		0
Overpayment credited to next year		
Refund		

Next Year's Estimates

1st Quarter		
2nd Quarter		
3rd Quarter		
4th Quarter		
Total		

Annual Registration Information

Gross contributions		2,058,220
Total fees		325
Registration / extended due date		ASAP

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**VIRGINIA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
OFFICE OF CHARITABLE AND REGULATORY PROGRAMS**

PO Box 526, Richmond, VA 23218-0526

Phone: 804-786-1343 • FAX: 804-225-2666 • www.vdacs.virginia.gov

OCRP-102 Revised 04/18

**REMITTANCE FORM
CHARITABLE ORGANIZATION
FORM 102**

YOU MUST USE THIS FORM TO RECEIVE PROPER CREDIT OF YOUR FEE(S)

Organization name: VIRGINIA WAR MEMORIAL FOUNDATION
INC.

Address: 621 SOUTH BELVIDERE STREET
RICHMOND VA 23220-6504

Federal Employer Identification Number: 31-1647903

REGISTRATION FEE AMOUNT

Your annual registration, which includes the annual fee payment, is due every year, four months and fifteen days from the end of the organization's most recently completed fiscal year, unless the organization has requested an extension of either three months or six months to file.

Initial: First time registrants pay a \$100 initial fee. If the organization has prior financial history, the organization is **also** required to pay an annual fee. Organizations with no financial history are **not** required to pay an annual fee.

Late: If your registration has lapsed, you will be required to pay the \$100 late fee **and** the annual registration fee. **You will never pay** an initial and late registration fee at the same time.

Annual: See page seven of Form 102 for annual registration fee calculations.

Initial Registration Fee (\$100): \$ _____ (910-02184)

Late Registration Fee (\$100): \$ _____ (910-02184)

Annual Registration Fee: \$ 325 (910-02619)
(See pg. 6 of Form 102)

Total Fees: \$ 325

To assist us in tracking your payment,
please enter your **Check Number:** _____

MAKE CHECKS PAYABLE TO: TREASURER OF VIRGINIA

The Code of Virginia authorizes state agencies to assess interest, administrative charges and penalty fees for returned checks and past-due accounts in accordance with guidelines promulgated by the Department of Accounts.

PLEASE ATTACH COMPLETED REMITTANCE FORM TO FRONT OF REGISTRATION FORM WITH CHECK ATTACHED AND MAIL TO:

Virginia Department of Agriculture and Consumer Services
P.O. Box 526
Richmond, VA 23218-0526

**VIRGINIA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
OFFICE OF CHARITABLE AND REGULATORY PROGRAMS**

PO Box 526, Richmond, VA 23218-0526

Phone: 804-786-1343 • FAX: 804-225-2666 • www.vdacs.virginia.gov

OCR-102 Revised 04/18

**REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
FORM 102**

Please choose the type of registration:

<input type="checkbox"/>	Initial Registration
OR	
<input checked="" type="checkbox"/>	Annual Renewal

Unless otherwise noted, all information provided on this form and attachments must be for the **CURRENT** fiscal year. Financial reports (except budgets) will be for the most recently completed fiscal year. Any change in information filed must be submitted to the Office of Charitable and Regulatory Programs (OCR-102) within seven (7) days of the change.

All questions **MUST** be answered. If a question does not apply, then indicate "NO" or "N/A". Failure to properly complete this form or to submit all additional documentation required by any applicable section of the Rules Governing the Solicitation of Contributions will result in an incomplete registration. Your organization may not solicit in the Commonwealth of Virginia until it is properly registered.

1. Organization's primary name:

VIRGINIA WAR MEMORIAL FOUNDATION

2. List any other names under which you may solicit contributions in Virginia:

3. Required primary address: 621 SOUTH BELVIDERE STREET

RICHMOND VA 23220-6504
City State Zip Code

"Primary address" means the bona fide physical street address of the organization or sole proprietor. **P.O. Boxes will not be accepted.** Pursuant to §57-49.2 of the Code of Virginia, if the organization does not maintain an office, use the address of the person having custody of its financial records.

4. Does the organization maintain any other offices in Virginia?

Yes No **If "Yes,"** then attach a list of the addresses and telephone numbers for those offices.

"Other offices" will include locations where the organization may administer a program or house administrative functions. "Other offices" will not include the names and addresses of chapters, branches or affiliates soliciting in Virginia, as provided in response to question 7 of this form.

5. Mailing address if different from primary address above: _____

City State Zip Code

6. Other contact information: 804-786-2060

Telephone, including area code Fax, including area code

WWW.VAWARMEMORIAL.ORG

PSEAY@VAWARMEMORIAL.ORG

Internet URL

Organization's official e-mail address*

***The Official E-mail address entered above will be used for the notifications unless alternate email preference is indicated here:** _____

VIRGINIA WAR MEMORIAL FOUNDATION 31-1647903
REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
 Form 102, Page 2

Revised 04/18

7. Locations of other chapters, branches, affiliates:

Does the organization have any chapters, branches or affiliates in Virginia? Yes No

If "Yes,"

- i) Attach a list of the affiliates' names, addresses and telephone numbers.
- ii) Are the income and expenses of these affiliates included in your organization's financial statement?
 Yes No

If "Yes," a joint registration may be issued to the parent organization which would apply to those subordinate organizations whose finances are reported jointly with the parent organization. **Please refer to 2VAC5-610-30 of the Rules Governing the Solicitation of Contributions for information regarding whether the parent qualifies to file a consolidated or joint registration.**

8. Please check one:

Type of organization	
<input checked="" type="checkbox"/>	Corporation
<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Other (specify):

9. Date of incorporation or formation: 04/09/1999

10. In what city was the organization legally established? RICHMOND VA
City State

11. What is the main purpose of the charitable organization?

SEE STATEMENT 1

12. Name and address of designated agent for receipt of process (service of legal documents) within the Commonwealth of Virginia. **NOTE: If no agent is designated, the organization shall be deemed to have designated the Secretary of the Commonwealth.**

PAMELA R. SEAY

Name and Company Name

621 SOUTH BELVIDERE STREET

Address

RICHMOND

City

VA

State

23220

Zip Code

13. Organization's fiscal year:

a) Dates of the **CURRENT** fiscal year: From: 01/01/2019 To: 12/31/2019

b) Has the organization recently changed its fiscal year? Yes No

If "Yes," then provide the dates of the "short" fiscal year:

From: _____ To: _____

14. Is the organization exempt under the Internal Revenue Code? Yes No

VIRGINIA WAR MEMORIAL FOUNDATION 31-1647903
REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
Form 102, Page 3

Revised 04/18

15. Key personnel:

a) Full name and title of the individuals having signatory power over the organization's funds:

SEE STATEMENT 2

b) Full name and title of the individuals who approve the organization's budget:

SEE STATEMENT 3

c) Has the organization, or any officer, professional fund-raiser or professional solicitor thereof, ever been convicted of a felony?

 Yes No If "Yes," then attach a statement providing a description of the pertinent facts.

d) For the **CURRENT** fiscal year, attach a listing of the organization's officers, directors, trustees, and principal salaried executive staff which includes names, addresses, and titles. We will **not** accept the listing provided in the IRS Form 990. **Note:** Your registration will be considered incomplete if the listing does not include **titles**. Addresses are not required if the named individuals are to be contacted at the organization's primary address. SEE STATEMENT 4

16. Financial statements – please complete the following calculations using your financials from the **most recently completed fiscal year:**

16(A): Percentage of fundraising expenses:

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 1) Total amount of contributions received directly from the public:
(found on the IRS Form 990, Part VIII, line 1h (less government grants)) | \$ <u>2,058,220</u> |
| 2) Total spent on fundraising, including contracts with professional
fund-raising counsel or professional solicitors:
(found on the IRS Form 990, Part IX, Line 25, Column D) | \$ <u>126,150</u> |
| 3) Percent of fundraising expenses:
(found on this form, OCRP-102, Line 16A(2) divided by Line 16A(1)) | <u>6.1291%</u> |
| 4) For Federated fund-raising organizations ONLY: State the percentage
withheld from a donation designated for a member agency: | _____% |

16(B): Percentage of charitable services expenses:

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 1) Total amount of expenses dedicated to providing charitable services:
(found on the IRS Form 990, Part IX – Line 25, Column B) | \$ <u>1,088,501</u> |
| 2) Total amount of expenses of the organization:
(found on the IRS Form 990, Part IX – Line 25, Column A) | \$ <u>1,306,239</u> |
| 3) Percent of program services expenses:
(found on this form, OCRP-102, Line 16B(1) divided by Line 16B(2)) | <u>83.3309%</u> |

VIRGINIA WAR MEMORIAL FOUNDATION 31-1647903
REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
 Form 102, Page 4

Revised 04/18

16(C): Percentage of administrative expenses:

- 1) Total amount of expenses dedicated to administrative costs:
 (found on the IRS Form 990, Part IX – Line 25, Column C) \$ 91,588
- 2) Total amount of expenses of the organization:
 (found on the IRS Form 990, Part IX – Line 25, Column A) \$ 1,306,239
- 3) Percent of administrative expenses:
 (found on this form, OCRP-102, Line 16C(1) divided by Line 16C(2)) 7.0116%

17. Does the organization intend to solicit contributions from the public directly (including corporate grant proposals, door-to-door or telephone solicitations, special events, direct mail, etc.)?
 Yes No

18. Does the organization intend to have others outside the organization (e.g. volunteers, federated fund-raising organizations, etc.) conduct solicitations on its behalf?
 Yes No

19. For the current fiscal year, has your organization entered into an agreement or contract with any person(s) to conduct any aspects (including planning, managing, or carrying out) of a completed, current or upcoming solicitation?
 Yes No **If “Yes” to question 19, please indicate the arrangement with your agency by checking below:**

X	Category	Type of Arrangement
	A	A bona fide, salaried officer or employee of the charitable organization or its parent organization
	B	An outside consultant or professional fundraising counsel
	C	A paid professional solicitor

If in Question 19 either B or C are checked, then please provide the following information:

a) List the name and address(es) of the professional fundraising counsel or professional solicitor(s) and note the date of each contract that was previously submitted to the Commissioner:

b) **Attach a copy of the organization’s current fundraising contract(s) that were not previously submitted as required by Section 57-54 of the Code of Virginia.**

20. Please indicate how the organization will use the contributions received during the **CURRENT** fiscal year:

TO FURTHER EDUCATIONAL PROGRAMS OF THE VIRGINIA WAR MEMORIAL

21. Has the organization been authorized by any other state or governmental agency to solicit contributions?
 Yes No **If “Yes,” then name all such agencies. Submit an attachment if necessary.**

VIRGINIA WAR MEMORIAL FOUNDATION 31-1647903
REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
 Form 102, Page 5

Revised 04/18

22. Is the organization, or any officer, professional fund-raising counsel, or professional solicitor for the organization **CURRENTLY** enjoined by any court or otherwise prohibited from soliciting in any jurisdiction?

Yes No **If "Yes,"** then attach a copy of the Order that states the reasons and time period for the injunction or prohibition.

23. Has any officer, professional fund-raising counsel, or professional solicitor for the organization ever been convicted in any jurisdiction of embezzlement, larceny or other crimes involving the obtaining of money under false pretenses, or the misapplication of funds impressed with a trust?

Yes No **If "Yes,"** then attach a copy of the court Order that states the reasons for the conviction, or a copy of any applicable pardon.

24. Please indicate the type of solicitation activities that your organization may pursue during the current fiscal year (**check** all that apply):

X	Type of Solicitation
	Telephone
X	Direct mail
X	Internet
X	Special events
	Door-to-door
X	Personal contact
	Other (Specify):

25. Except as otherwise provided, all information required to be filed under Chapter 5 of Title 57 of the Code of Virginia shall become public records in the Office of the Commissioner, and shall be open to the general public for inspection. You are required by law to supply this information as a prerequisite to the solicitation of charitable contributions. If you do not provide the required information, you may not solicit in Virginia. Any change in information filed must be submitted to OCRP within seven (7) days of the change. In order to assist you in determining whether you have provided the required information, please respond to the following:

i) Are all questions on the form answered?

Yes No **If "No,"** then the registration will be considered incomplete.

ii) Are all required attachments included (see page 7 for "Checklist of Required Attachments")?

Yes No **If "No,"** then the registration will be considered incomplete.

VIRGINIA WAR MEMORIAL FOUNDATION 31-1647903
REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION
Form 102, Page 6

Revised 04/18

26. OATH OR AFFIRMATION.

***Two** (2) different officers must sign this registration form. The original signature page (page 6) must then be filed with the Office of Charitable and Regulatory Programs. **Copies are not allowed.**

We, the undersigned chief fiscal officer (chief financial officer, or treasurer) and president (or other authorized officer, if president is unavailable to sign), duly authorized to act on behalf of the organization for which this statement is made, certify that this statement and including any accompanying appendices have been examined by us and are, to the best of our knowledge and belief, true, correct and complete pursuant to the laws of the Commonwealth of Virginia.

We affirm and attest that no funds have been or will knowingly be used, directly or indirectly, to benefit or provide support, in cash or in kind, to terrorists, terrorist organizations, terrorist activities, or the family members of any terrorist. We understand that no person shall be registered by the Commonwealth or by any locality to solicit funds that are intended to benefit or support a family member of any terrorist.

Signature of the **chief fiscal officer, chief financial officer, or treasurer**

MICHAEL L. SANTORO, JR.
Print name

TREASURER
Title

Date

Signature of the **president or other authorized officer**

FRANK F. RENNIE
Print name

CHAIRMAN
Title

Date



*The persons signing this form as chief fiscal officer (chief financial officer/treasurer) and president (or other authorized officer) **must be** designated by title on the current fiscal year's list of officers, directors, trustees, and principal salaried executive staff (see §57-49.D. of the Code of Virginia).

Section 57-61.1.A. of the Code of Virginia states that "Registrations by charitable organizations, professional solicitors, and professional fund-raising counsel *are effective, if complete, upon receipt* by the Commissioner." For more information on determining whether your registration is complete, see: <http://www.vdacs.virginia.gov/consumer/pdf/oca-102registration.pdf> .

Rules Governing the Solicitation of Contributions: <http://www.vdacs.virginia.gov/forms-pdf/cp/oca/charitable/ocasolicitationreg.pdf> .

SCHEDULE OF REGISTRATION FEES

FEE CRITERIA*

- \$30 If your **gross contributions** for the preceding year do not exceed \$25,000
- \$50 If your **gross contributions** exceed \$25,000, but do not exceed \$50,000
- \$100 If your **gross contributions** exceed \$50,000, but do not exceed \$100,000
- \$200 If your **gross contributions** exceed \$100,000, but do not exceed \$500,000
- \$250 If your **gross contributions** exceed \$500,000, but do not exceed one million dollars
- \$325 If your **gross contributions** exceed one million dollars

- **“Gross contributions”** means the total contributions received by the organization from all sources, excluding government grants (this amount is found on Line E under Computation of Fee Criteria below).
- Organizations with no prior financial history filing an initial registration shall be required to pay an initial fee of \$100.
- Organizations with prior financial history filing an initial registration shall be required to pay an initial fee of \$100 **in addition to the applicable annual registration fee.**

**** Any organization which allows its registration to lapse shall be required to pay a \$100 late fee in addition to the annual registration fee.**

Client Copy

***COMPUTATION OF FEE CRITERIA**

Due to the diversity in reporting, the following computation should be used as a guide for calculating the required annual registration fee.

Total contributions, gifts, grants, etc. (IRS Form 990, Part VIII, Line 1h) A 2,058,220

Subtract

- Funds received from federated fundraising organization (FFO)**
 (IRS Form 990, Part VIII, Line 1a): B _____
- Government Grants (IRS Form 990, Part VIII, Line 1e) C _____

Total Deductions (add Lines B and C) D 0

GROSS CONTRIBUTIONS (subtract Line D from Line A) **E 2,058,220**

**The federated fundraising organization (FFO), as defined in §57-48 of the Code, must register annually with the Commissioner to qualify for subtraction of funds in the fee computation. Enter the complete name of the FFO below:

Name of FFO: _____

Statement 1 - Form 102, Page 2, Question 11 - Main Purpose of the Charitable OrganizationDescription

TO PROMOTE AND RAISE FUNDS FOR THE VIRGINIA WAR MEMORIAL, A STATE AGENCY OF VIRGINIA, WHICH WAS CREATED FOR THE PURPOSE OF HONORING PATRIOTIC VIRGINIANS WHO RENDERED FAITHFUL SERVICE AND SACRIFICE IN THE CAUSE OF FREEDOM AND LIBERTY FOR THE COMMONWEALTH AND THE NATION IN TIME OF WAR.

Statement 2 - Form 102, Page 3, Question 15a - Individuals Having Signatory Power Over FundsNameTitle

MICHAEL L. SANTORO, JR.

TREASURER

Statement 3 - Form 102, Page 3, Question 15b - Individuals Who Approve the Organization's BudgetNameTitleFRANK RENNIE
ALLCHAIRMAN
BOARD OF DIRECTORS

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Virginia Statements

Statement 4 - Form 102, Page 3, Question 15d - Names of Organization's Officers, Directors, Trustees, and Principal Salaried Staff

Name	Address 1			Address 2
City	State	Zip	Foreign Province or State	Title
FRANK F. RENNIE, IV RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	CHAIRMAN
DAVID A. CHRISTIAN RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	IMMEDIATE PAST CHAIR
STEPHEN DICKINSON RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	1ST VICE CHAIRMAN
JOHN COGBILL, III RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	2ND VICE CHAIR
JOSEPH R. INGE RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	SECRETARY
MICHAEL L. SANTORO, JR. RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	TREASURER
ROBERT A. ARCHER RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JOSEPH C. BARTO, III RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JUDY BROWN RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
BILL DAVIS RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JOHN S. EDWARDS RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
PAUL E. GALANTI RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
LEWIS HOLMES GINN, III RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
BARBARA N. HOWARD RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
C. DAVID HUDGINS RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
ALISON M. KAUFMANN RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
MICHAEL A. KORD RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR

Virginia Statements

Statement 4 - Form 102, Page 3, Question 15d - Names of Organization's Officers, Directors, Trustees, and Principal Salaried Staff (continued)

Name	Address 1			Address 2
City	State	Zip	Foreign Province or State	Title
SHARI E. LITOW RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
JOHN A. LUKE, JR. RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
ALEXANDER B. MCMURTRIE, JR. RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
BARRY MOORE, JR. RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
JOHN M. O'BANNON RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
KATHLEEN P. OWENS RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
LINDA V. SCHREINER RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
RICHARD ST. JOHN RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
JAMAL A. THOMAS RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
RONALD O. WHITE RICHMOND	VA	621 SOUTH BELVIDERE STREET 23220		DIRECTOR
JOHN G. HEKMAN				EXECUTIVE DIRECTOR
PAMELA R. SEAY				PRESIDENT

VA-8879C Virginia Department of Taxation	Virginia Corporation Income Tax e-file Signature Authorization	Tax Year 2019
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**DO NOT SEND THIS VA-8879C TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.
 IT MUST BE MAINTAINED IN YOUR FILES!**

Corporation Name VIRGINIA WAR MEMORIAL FOUNDATION INC .	Federal ID Number 31-1647903
----------------------------------------------------------------	----------------------------------------

Part I Tax Return Information	
1. Federal Taxable Income (Form 500, Page 2, Line 1)	1.
2. Virginia Taxable Income (Form 500, Page 2, Line 7)	2.
3. Income tax (Form 500, Page 2, Line 9)	3.
4. Total payments and credits (Form 500, Page 2, Line 16)	4.
5. Total due (Form 500, Page 2, Line 21)	5.
6. Amount to be refunded (Form 500, Page 2, Line 24)	6.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare to be the officer of the above corporation and that I have examined a copy of the corporation's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider including the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of the corporate electronic income tax return. If filing a balance due return, I authorize the Virginia Department of Taxation (Virginia Tax) and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on the 2019 Virginia income tax return for payment of state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

I understand that if Virginia Tax does not receive full and timely payment of the tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit the complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return.

Officer's e-File PIN: check one box only

I authorize the ERO named below to enter my e-File PIN 47903 as my signature on the corporation's 2019 electronic Virginia corporation income tax return.
 Do not enter all zeros

HARRIS, HARDY & JOHNSTONE, P.C.
 ERO Firm Name

I will enter my e-File PIN as my signature on the corporation's 2019 electronic Virginia corporation income tax return. Check this box only if you are entering your own e-File PIN and the return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature _____ Date 09/25/20

Part III Certification and Authentication

ERO's EFIN/PIN: Enter your six digit EFIN followed by your five digit self-selected PIN. 51222340601
 Do not enter all zeros

I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2019 Virginia corporation income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and have followed all other requirements as specified by Virginia Tax. EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature HILBERT W. WILKINSON III Date _____

2019 Virginia Schedule 500A

Corporation Allocation and Apportionment of Income



Name as shown on Form 500 VIRGINIA WAR MEMORIAL FOUNDATION	FEIN 31-1647903
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- Check if you are – Filing a consolidated or combined return.
 A certified company conducting business in certain disadvantaged localities electing to use a modified apportionment method (enclose Schedule 500AP).

Section A - Apportionment Method

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Motor Carrier Mileage Factor <input type="checkbox"/>
 If an exception applies, check the applicable box below.</p> <p style="margin-left: 20px;"><input type="checkbox"/> Exception 1 <input type="checkbox"/> Exception 2</p> <p>2. Financial Corporation Cost of Performance Factor <input type="checkbox"/></p> <p>3. Construction Corporation Completed Contract Basis Sales Factor <input type="checkbox"/></p> <p>4. Railway Company Revenue Car Miles <input type="checkbox"/></p> <p>5. Retail Company Apportionment <input type="checkbox"/></p> <p>6. Debt Buyers Apportionment <input type="checkbox"/></p> | <p>7. Manufacturer's Modified Apportionment Method Sales Factor <input type="checkbox"/></p> <p>(a) Enter beginning date of election year _____</p> <p>(b) Wage and employment certification required each year: Check to certify that the average weekly wages of the full-time employees is greater than the lower of the state or local average weekly wages for its industry, and that the average annual number of full-time employees of the manufacturing company is at least 90% of the base year employment. <input type="checkbox"/></p> <p>8. Enterprise Data Center Operation <input type="checkbox"/></p> <p>9. Multi-Factor Formula With Double-Weighted Sales <input checked="" type="checkbox"/></p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Section B – Apportionment Computation

	Column A Total	Column B Virginia	Column C Percentage
1. Single Factor Computation Motor carriers, financial corporations, construction corporations, railway companies, retail companies, debt buyers, manufacturers who elected the modified apportionment method in Section A, and certain enterprise data center operations 1	.00	.00	%
2. Multi-Factor Computation			
(a) Property Factor 2(a)	15,888 .00	15,888 .00	100.00 %
(b) Payroll Factor 2(b)	0 .00	0 .00	%
(c) Sales Factor 2(c)	0 .00	0 .00	0.00 %
(d) Double-Weighted Sales Factor Apportionment: Multiply the sales factor from Line 2(c) by 2 2(d)			0.00 %
(e) Sum of Percentages. Add Lines 2(a), 2(b), and 2(d) 2(e)			100.00 %
(f) Multi-Factor Percentage (Double-Weighted Sales): Divide Line 2(e) by 4, reduced by the number of factors, if any, having no denominator 2(f)			100.00 %
3. Income Subject to Virginia Tax			
(a) Virginia Taxable Income from Form 500, Line 7 3(a)			0 .00
(b) Total Dividends (total amount of allocable income) 3(b)			.00
(c) Nonapportionable Investment Function Income. Enter on Form 500, Line 8(c) 3(c)			.00
(d) Add Lines 3(b) and 3(c) 3(d)			.00
(e) Nonapportionable Investment Function Loss. Enter on Form 500, Line 8(d) 3(e)			.00
(f) Total Nonapportionable Income. Line 3(d) minus Line 3(e) 3(f)			.00
(g) Income Subject to Apportionment. Line 3(a) minus Line 3(f) 3(g)			0 .00
(h) Income Apportioned to Virginia. Multiply the percentage from Line 1 or Line 2(f) by Line 3(g) 3(h)			.00
(i) Dividends Allocated to Virginia. Portion of dividends reported on Line 3(b) 3(i)			.00
(j) Income Subject to Virginia Tax. Add Lines 3(h) and 3(i). Enter on Form 500, Line 8(a) 3(j)			0 .00