

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2021**

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

**A For the 2021 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 \$: **9,187,278**

**F** Name and address of principal officer:  
**BILL DAVIS**  
**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) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **WWW.VAWARMEMORIAL.ORG** **H(c)** Group exemption number ▶ \_\_\_\_\_

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

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>		
	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)	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	
	6	Total number of volunteers (estimate if necessary)	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11		
<b>Revenue</b>	8	Prior Year	Current Year
	9	1,317,072	3,970,788
	10	41,043	166,764
	11	14,818	79,273
	12	1,372,933	4,216,825
<b>Expenses</b>	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	27,635	350,533
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>62,381</b>	
	17	616,919	392,503
18	644,554	743,036	
19	728,379	3,473,789	
<b>Net Assets or Fund Balances</b>	20	Beginning of Current Year	End of Year
	21	6,289,940	10,143,435
	22	23,908	17,375
	22	6,266,032	10,126,060

**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: **BILL DAVIS** Date: \_\_\_\_\_  
 Type or print name and title: **TREASURER**

**Paid Preparer Use Only**

Print/Type preparer's name: **FRANK S. WARREN, JR.** Preparer's signature: **FRANK S. WARREN, JR.** Date: **09/14/22** Check  if self-employed PTIN: **P00440601**

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

For Paperwork Reduction Act Notice, see the separate instructions.

**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 \$ **543,220** 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.**

**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 **543,220**

**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	<b>Section 501(c)(3) organizations.</b> 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 Rev. Proc. 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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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 the 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 line 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	<b>Section 501(c)(3) organizations.</b> 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 on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> 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 on 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	7
1b	0

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)		Yes	No		
<b>2a</b>	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	<b>2a</b>	<b>5</b>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>		<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>			
<b>4a</b>	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)?	<b>4a</b>			<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	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?	<b>6a</b>			<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	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?	<b>7a</b>			<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			<b>X</b>
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			<b>X</b>
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</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	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	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.	<b>15</b>			<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

**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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<b>X</b>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<b>X</b>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	<b>X</b>	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		<b>X</b>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	<b>X</b>	
<b>13</b>	Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b>	Did the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>15b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		<b>X</b>
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<b>X</b>
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ 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.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 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 **▶**

**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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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 (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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) PAMELA R. SEAY ..... PRESIDENT	40.00 ..... 0.00			X				118,456	0	0
(2) ROBERT A. ARCHER ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(3) JUDY BROWN ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(4) DAVID A. CHRISTIAN ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(5) BILL DAVIS ..... TREASURER	5.00 ..... 0.00	X		X				0	0	0
(6) STEPHEN DICKINSON ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(7) PAUL E. GALANTI ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(8) WILLIAM J. HOWELL ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(9) JOHN COGBILL, III ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(10) JOSEPH C. BARTO, III ..... SECRETARY	1.00 ..... 0.00	X		X				0	0	0
(11) LEWIS HOLMES GINN, III ..... DIRECTOR	1.00 ..... 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 (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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) <b>FRANK F. RENNIE, IV</b> ..... <b>IMMEDIATE PAST CHAIR</b>	1.00 0.00	X		X				0	0	0
(13) <b>JOSEPH R. INGE</b> ..... <b>DIRECTOR</b>	1.00 0.00	X						0	0	0
(14) <b>RICHARD ST. JOHN, JR</b> ..... <b>2ND VICE CHAIR</b>	1.00 0.00	X		X				0	0	0
(15) <b>ALEXANDER B. MCMURTRIE, JR.</b> ..... <b>DIRECTOR</b>	1.00 0.00	X						0	0	0
(16) <b>JOHN A. LUKE, JR.</b> ..... <b>DIRECTOR</b>	1.00 0.00	X						0	0	0
(17) <b>MICHAEL L. SANTORO, JR.</b> ..... <b>DIRECTOR</b>	5.00 0.00	X						0	0	0
(18) <b>ROBERT M. DYESS, JR.</b> ..... <b>DIRECTOR</b>	1.00 0.00	X						0	0	0
(19) <b>ALISON M. KAUFMANN</b> ..... <b>DIRECTOR</b>	1.00 0.00	X						0	0	0
<b>1b Subtotal</b> .....								<b>118,456</b>		
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....								<b>118,456</b>		

**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 **▶ 1**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....		<b>X</b>
<b>4</b> 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 .....		<b>X</b>
<b>5</b> 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 .....		<b>X</b>

**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 **▶ 0**



**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>						
	<b>c</b> Fundraising events	<b>1c</b>						
	<b>d</b> Related organizations	<b>1d</b>						
	<b>e</b> Government grants (contributions)	<b>1e</b>						
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>		<b>3,970,788</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$	<b>3,019,676</b>				
	<b>h Total.</b> Add lines 1a-1f			<b>3,970,788</b>				
	<b>Program Service Revenue</b>	<b>2a</b>	Business Code					
<b>b</b>								
<b>c</b>								
<b>d</b>								
<b>e</b>								
<b>f</b> All other program service revenue								
<b>g Total.</b> Add lines 2a-2f								
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			<b>154,984</b>			<b>154,984</b>	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties							
	<b>6a</b> Gross rents		(i) Real	(ii) Personal				
		<b>6a</b>	<b>85,125</b>					
		<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental inc. or (loss)	<b>6c</b>	<b>85,125</b>					
	<b>d</b> Net rental income or (loss)			<b>85,125</b>			<b>85,125</b>	
	<b>7a</b> Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		<b>7a</b>	<b>4,960,442</b>					
		<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>	<b>4,948,662</b>				
		<b>c</b> Gain or (loss)	<b>7c</b>	<b>11,780</b>				
	<b>d</b> Net gain or (loss)			<b>11,780</b>			<b>11,780</b>	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>		<b>10,997</b>				
		<b>b</b> Less: direct expenses	<b>8b</b>	<b>18,378</b>				
<b>c</b> Net income or (loss) from fundraising events				<b>-7,381</b>				
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>							
	<b>b</b> Less: direct expenses	<b>9b</b>						
	<b>c</b> Net income or (loss) from gaming activities							
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>		<b>4,942</b>					
	<b>b</b> Less: cost of goods sold	<b>10b</b>	<b>3,413</b>					
	<b>c</b> Net income or (loss) from sales of inventory			<b>1,529</b>			<b>1,529</b>	
<b>Miscellaneous Revenue</b>	<b>11a</b>	Business Code						
	<b>b</b>							
	<b>c</b>							
	<b>d</b> All other revenue							
	<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions			<b>4,216,825</b>	<b>0</b>	<b>0</b>	<b>253,418</b>		

**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	118,456	85,288	17,768	15,400
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	190,846	137,666	28,132	25,048
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	16,704	12,041	2,479	2,184
10 Payroll taxes	24,527	17,680	3,640	3,207
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	15,660	3,045	12,615	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	18,376		18,376	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	14,404	2,808	11,596	
12 Advertising and promotion	4,587	3,087	1,500	
13 Office expenses	1,296		1,296	
14 Information technology				
15 Royalties				
16 Occupancy				
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	37	19	18	
23 Insurance	3,308		3,308	
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 PROGRAM EXPENSE: DISPLAYS	68,472	68,472		
b EVENTS	59,733	46,707		13,026
c STOCK TRANSFER FEES	40,740	40,740		
d PRINTING AND REPRODUCTION	39,939	28,396	8,027	3,516
e All other expenses	125,951	97,271	28,680	
25 Total functional expenses. Add lines 1 through 24e	743,036	543,220	137,435	62,381
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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	<b>137,789</b>	<b>1</b>	<b>194,579</b>
	<b>2</b> Savings and temporary cash investments	<b>1,520,236</b>	<b>2</b>	<b>1,033,884</b>
	<b>3</b> Pledges and grants receivable, net	<b>2,263,421</b>	<b>3</b>	<b>216,144</b>
	<b>4</b> Accounts receivable, net	<b>21,445</b>	<b>4</b>	
	<b>5</b> 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		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use	<b>9,787</b>	<b>8</b>	<b>9,825</b>
	<b>9</b> Prepaid expenses and deferred charges	<b>1,428</b>	<b>9</b>	<b>1,620</b>
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> <b>15,889</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> <b>15,889</b>	<b>37</b>	<b>10c</b>
	<b>11</b> Investments—publicly traded securities	<b>2,335,797</b>	<b>11</b>	<b>8,687,383</b>
	<b>12</b> Investments—other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)	<b>6,289,940</b>	<b>16</b>	<b>10,143,435</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	<b>7,589</b>	<b>17</b>	<b>9,525</b>
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	<b>16,319</b>	<b>19</b>	<b>7,850</b>
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> 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		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> 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		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25	<b>23,908</b>	<b>26</b>	<b>17,375</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions	<b>3,651,545</b>	<b>27</b>	<b>9,531,261</b>
	<b>28</b> Net assets with donor restrictions	<b>2,614,487</b>	<b>28</b>	<b>594,799</b>
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32 Total net assets or fund balances</b>	<b>6,266,032</b>	<b>32</b>	<b>10,126,060</b>
<b>33 Total liabilities and net assets/fund balances</b>	<b>6,289,940</b>	<b>33</b>	<b>10,143,435</b>	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>4,216,825</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>743,036</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>3,473,789</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>6,266,032</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>386,239</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>10,126,060</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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 on Schedule O.		
<b>2a</b>	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		<b>X</b>
<b>2b</b>	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	<b>X</b>	
<b>2c</b>	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.	<b>X</b>	
<b>3a</b>	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?		<b>X</b>
<b>3b</b>	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 (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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) MICHAEL A. KORD	1.00									
DIRECTOR	0.00	X					0	0	0	
(21) SHARI E. LITOW	1.00									
DIRECTOR	0.00	X					0	0	0	
(22) JOHN M. O'BANNON	1.00									
DIRECTOR	0.00	X					0	0	0	
(23) KATHLEEN P. OWENS	1.00									
1ST VICE CHAIR	0.00	X		X			0	0	0	
(24) LINDA V. SCHREINER	1.00									
CHAIRMAN	0.00	X		X			0	0	0	
(25) JAMAL A. THOMAS	1.00									
DIRECTOR	0.00	X					0	0	0	
(26) RONALD O. WHITE	1.00									
DIRECTOR	0.00	X					0	0	0	

<b>1b Subtotal</b> .....	▶			
<b>c Total from continuation sheets to Part VII, Section A</b> .....	▶			
<b>d Total (add lines 1b and 1c)</b> .....	▶			

**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 ▶

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		
<b>4</b> 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> .....		
<b>5</b> 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> .....		

**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 ▶

**SCHEDULE A**  
(Form 990)

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

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).)
- 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 on 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)						
<b>Total</b>						

**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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	802,741	5,486,786	2,058,220	1,317,072	3,970,788	13,635,607
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 <b>Total.</b> Add lines 1 through 3	802,741	5,486,786	2,058,220	1,317,072	3,970,788	13,635,607
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)						5,058,779
6 <b>Public support.</b> Subtract line 5 from line 4						8,576,828

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	802,741	5,486,786	2,058,220	1,317,072	3,970,788	13,635,607
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	62,077	54,358	43,283	47,008	240,109	446,835
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.)	15,349	13,823	12,663	4,926	4,942	51,703
11 <b>Total support.</b> Add lines 7 through 10						14,134,145

12 Gross receipts from related activities, etc. (see instructions) 12 281,185

13 **First 5 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 2021 (line 6, column (f) divided by line 11, column (f))	14	60.68 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	75.99 %

16a **33 1/3% support test—2021.** 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—2020.** 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—2021.** 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—2020.** 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First 5 years.</b> 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 <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17	<b>18</b>	%

- 19a 33 1/3% support tests—2021.** 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—2020.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined on 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>		
<b>c</b> Did a disqualified person (as defined on 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>		
<b>10a</b> 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 line 10b below.</i>		
<b>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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>		
<b>1</b>		
<b>2</b> 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>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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>		
<b>2</b>		
<b>3</b> By reason of the relationship described on line 2, above, 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>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>			
<b>2</b> Activities Test. <i>Answer lines 2a and 2b below.</i>			
<b>a</b> 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>			
<b>2a</b>			
<b>b</b> Did the activities described on line 2a, above, 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>			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>			
<b>a</b> 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>If "Yes" or "No," provide details in Part VI.</i>			
<b>3a</b>			
<b>b</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>			
<b>3b</b>			

**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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B – Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 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	<b>Distributable Amount.</b> 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
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i> )	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	
<b>9</b> Distributable amount for 2021 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required— <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016 .....			
<b>b</b> From 2017 .....			
<b>c</b> From 2018 .....			
<b>d</b> From 2019 .....			
<b>e</b> From 2020 .....			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7 Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017 .....			
<b>b</b> Excess from 2018 .....			
<b>c</b> Excess from 2019 .....			
<b>d</b> Excess from 2020 .....			
<b>e</b> Excess from 2021 .....			

**Part 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** **\$ 51,703**

**Schedule B  
(Form 990)**

**Schedule of Contributors**

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-PF.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

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

**Organization type** (check one):

<b>Filers of:</b>	<b>Section:</b>	
Form 990 or 990-EZ	<input checked="" type="checkbox"/> 501(c)( <b>3</b> ) (enter number) organization	
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation	
	<input type="checkbox"/> 527 political organization	
Form 990-PF	<input type="checkbox"/> 501(c)(3) exempt private foundation	
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation	
	<input type="checkbox"/> 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<sup>1/3</sup>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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), 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).

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	<b>C. KENNETH AND DIANNE WRIGHT FOUNDATION</b> PO BOX 4433 GLEN ALLEN VA 23058	\$ 3,400,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	<b>FRANK D. HARGROVE SR TRUST</b> 618 WHITETAIL RD CONCORD VA 24538	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ .....	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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	PUBLICLY TRADED STOCK-SEE ATTACH	\$ 3,019,676	11/02/21
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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. Attach to Form 990.

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

OMB No. 1545-0047

2021

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. (2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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 2 columns: Revenue included on Form 990, Part VIII, line 1, Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

**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:
- |  | Amount          |
|--|-----------------|
| <b>c</b> Beginning balance .....             | <b>1c</b> ..... |
| <b>d</b> Additions during the year .....     | <b>1d</b> ..... |
| <b>e</b> Distributions during the year ..... | <b>1e</b> ..... |
| <b>f</b> Ending balance .....                | <b>1f</b> ..... |
- 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 .....

**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
<b>1a</b> Beginning of year balance .....	2,335,797	66,379	47,022	50,000	42,333
<b>b</b> Contributions .....	5,823,477	2,013,587	9,065		7,667
<b>c</b> Net investment earnings, gains, and losses .....	529,109	255,831	10,292	-2,978	
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....	8,688,383	2,335,797	66,379	47,022	50,000

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ **99.69 %**
  - b** Permanent endowment ▶ **0.31 %**
  - c** Term endowment ▶ %
- 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:
- |  | Yes | No       |
|--|-----|----------|
| <b>(i)</b> Unrelated organizations ..... |     | <b>X</b> |
| <b>(ii)</b> Related organizations .....  |     | <b>X</b> |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No
- 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
<b>1a</b> Land .....				
<b>b</b> Buildings .....				
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....		15,889	15,889	
<b>e</b> Other .....				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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	4,584,688
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	386,239	
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	386,239
3	Subtract line 2e from line 1		3	4,198,449
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	18,376	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	18,376
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	4,216,825

**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	724,660
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	724,660
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	18,376	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	18,376
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	743,036

**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, 2021 AND 2020.



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0074

**2021**

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

**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	<b>X</b>	<b>7</b>	<b>3,019,676</b>	<b>NYSE MEAN VALUE</b>
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 ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, 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?		<b>X</b>
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?	<b>X</b>	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	<b>X</b>	
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.**

**SCHEDULE O  
(Form 990)**

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.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

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

**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.

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 THERE IS A WRITTEN OR TELEPHONE REQUEST THE FOUNDATION WILL MAKE COPIES AT



Name of the organization

Employer identification number

VIRGINIA WAR MEMORIAL FOUNDATION

31-1647903

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
VWMF CAPITAL	\$ 33,722	\$ 0	\$ 0
PROGRAM: MIGHTY PEN	\$ 31,091	\$ 0	\$ 0
PROGRAM FILM PRODUCTION	\$ 15,925	\$ 0	\$ 0
POSTAGE AND DELIVERY	\$ 862	\$ 7,887	\$ 0
BANK & MERCHANT CHARGES	\$ 0	\$ 5,962	\$ 0
EDUCATION PROGRAMS	\$ 5,768	\$ 0	\$ 0
DUES AND SUBSCRIPTIONS	\$ 1,849	\$ 3,699	\$ 0
WEBSITE HOSTING & DESIGN	\$ 1,000	\$ 4,269	\$ 0
DOCENT SUPPORT	\$ 4,780	\$ 0	\$ 0
TRAVEL - MEALS	\$ 1,308	\$ 3,176	\$ 0
EQUIPMENT RENT			



Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2021**

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	<b>1,050,000</b>
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	<b>2,620,000</b>
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 <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 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 2022. 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	<b>37</b>

**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 2021	17	<b>0</b>
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 type="checkbox"/>	

**Section B—Assets Placed in Service During 2021 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 2021 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	<b>Total.</b> 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	<b>37</b>
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: 12/31/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
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>
<b>Other Depreciation:</b>									
6	Pop-Up Tent	4/14/14	1,032			1,032	7 MO S/L	995	37
	<b>Total Other Depreciation</b>		<u>1,032</u>			<u>1,032</u>		<u>995</u>	<u>37</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,032</u>			<u>1,032</u>		<u>995</u>	<u>37</u>
	<b>Grand Totals</b>		15,888			12,050		15,851	37
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>15,888</u>			<u>12,050</u>		<u>15,851</u>	<u>37</u>

31-1647903

**VA Asset Report**

FYE: 12/31/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	VA Prior	VA Current	Federal Current	Difference Fed - VA
<b>Prior MACRS:</b>								
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>
<b>Other Depreciation:</b>								
6	Pop-Up Tent	4/14/14	<u>1,032</u>	<u>1,032</u>	<u>995</u>	<u>37</u>	<u>37</u>	<u>0</u>
	<b>Total Other Depreciation</b>		<u>1,032</u>	<u>1,032</u>	<u>995</u>	<u>37</u>	<u>37</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,032</u>	<u>1,032</u>	<u>995</u>	<u>37</u>	<u>37</u>	<u>0</u>
	<b>Grand Totals</b>		15,888	15,888	15,851	37	37	0
	<b>Less: Dispositions</b>		0	0	0	0	0	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>15,888</u>	<u>15,888</u>	<u>15,851</u>	<u>37</u>	<u>37</u>	<u>0</u>

31-1647903

**AMT Asset Report**

FYE: 12/31/2021

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>Prior MACRS:</b>									
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>
<b>Other Depreciation:</b>									
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	995	37
	<b>Total Other Depreciation</b>		<u>1,032</u>			<u>1,032</u>		<u>995</u>	<u>37</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,032</u>			<u>1,032</u>		<u>995</u>	<u>37</u>
	<b>Grand Totals</b>		3,930			3,371		3,893	37
	<b>Less: Dispositions and Transfers</b>		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>3,930</u>			<u>3,371</u>		<u>3,893</u>	<u>37</u>

31-1647903

**Bonus Depreciation Report**

FYE: 12/31/2021

**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
<b>Grand Total</b>			<u>10,553</u>		<u>0</u>	<u>0</u>	<u>3,838</u>	<u>6,715</u>

# 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>
<b><u>MACRS Adjustments:</u></b>						
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>



Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
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>
<b>Other Depreciation:</b>					
6	Pop-Up Tent	4/14/14	<u>1,032</u>	<u>0</u>	<u>0</u>
	<b>Total Other Depreciation</b>		<u>1,032</u>	<u>0</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,032</u>	<u>0</u>	<u>0</u>
	<b>Grand Totals</b>		<u>15,888</u>	<u>0</u>	<u>0</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>VA</u>
<b><u>Prior MACRS:</u></b>				
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>
<b><u>Other Depreciation:</u></b>				
6	Pop-Up Tent	4/14/14	<u>1,032</u>	<u>0</u>
	<b>Total Other Depreciation</b>		<u>1,032</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,032</u>	<u>0</u>
	<b>Grand Totals</b>		<u>15,888</u>	<u>0</u>

Form <b>990/990-PF</b>	<b>Electronic Filing - PDF Attachment Report</b>	<b>2021</b>
For calendar year 2021, or tax year beginning _____, and ending _____		

Name <b>VIRGINIA WAR MEMORIAL FOUNDATION INC.</b>	Taxpayer Identification Number <b>31-1647903</b>
--	---

Title	Attachment Source	Proforma
<p>MANUALLY ATTACHED TO RETURN SCH B ATTACHMENT</p>	<p>J:\EFILE ATTACHMENTS\EFILE ATTACHMENTS 2021\BUSINESS\130 391 STOCK GIFTS NOVEMBER 2021.PDF</p>	<p>NO</p>

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2020 &amp; 2021</b>
For calendar year 2021, or tax year beginning _____, ending _____		

Name

Taxpayer Identification Number

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

		2020	2021	Differences
<b>R e v e n u e</b>	1. Contributions, gifts, grants	1,317,072	3,970,788	2,653,716
	2. Membership dues and assessments			
	3. Government contributions and grants			
	4. Program service revenue			
	5. Investment income	35,834	154,984	119,150
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	5,209	11,780	6,571
	8. Net income or (loss) from fundraising events	1,431	-7,381	-8,812
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	-37	1,529	1,566
	11. Other revenue	13,424	85,125	71,701
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>1,372,933</b>	<b>4,216,825</b>	<b>2,843,892</b>
<b>E x p e n s e s</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	9,538	118,456	108,918
	16. Salaries, other compensation, and employee benefits	18,097	232,077	213,980
	17. Professional fundraising fees			
	18. Other professional fees	27,206	48,440	21,234
	19. Occupancy, rent, utilities, and maintenance			
	20. Depreciation and Depletion	147	37	-110
	21. Other expenses	589,566	344,026	-245,540
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>644,554</b>	<b>743,036</b>	<b>98,482</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>728,379</b>	<b>3,473,789</b>	<b>2,745,410</b>
<b>O t h e r I n f o r m a t i o n</b>	<b>24. Total exempt revenue</b>	<b>1,372,933</b>	<b>4,216,825</b>	<b>2,843,892</b>
	25. Total unrelated revenue			
	26. Total excludable revenue	54,430	253,418	198,988
	27. Total assets	6,289,940	10,143,435	3,853,495
	28. Total liabilities	23,908	17,375	-6,533
	29. Retained earnings	6,266,032	10,126,060	3,860,028
	30. Number of voting members of governing body	26	25	
	31. Number of independent voting members of governing body	26	25	
	32. Number of employees	4	5	
	33. Number of volunteers	40	43	

Form <b>990</b>	<b>Tax Return History</b>	<b>2021</b>
Name <b>VIRGINIA WAR MEMORIAL FOUNDATION INC.</b>		Employer Identification Number <b>31-1647903</b>

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants .....	802,741	5,486,786	2,058,220	1,317,072	3,970,788	
Membership dues .....						
Program service revenue .....						
Capital gain or loss .....	27	208	-1,881	5,209	11,780	
Investment income .....	2,344	9,371	13,608	35,834	154,984	
Fundraising revenue (income/loss) .....		26,331	34,301	1,431	-7,381	
Gaming revenue (income/loss) .....						
Other revenue .....	67,265	52,686	35,043	13,387	86,654	
<b>Total revenue</b> .....	<b>872,377</b>	<b>5,575,382</b>	<b>2,139,291</b>	<b>1,372,933</b>	<b>4,216,825</b>	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....				9,538	118,456	
Other compensation .....				18,097	232,077	
Professional fees .....	27,966	17,994	28,492	27,206	48,440	
Occupancy costs .....	377		4,404			
Depreciation and depletion .....	629	368	148	147	37	
Other expenses .....	620,751	2,149,482	1,273,195	589,566	344,026	
<b>Total expenses</b> .....	<b>649,723</b>	<b>2,167,844</b>	<b>1,306,239</b>	<b>644,554</b>	<b>743,036</b>	
<b>Excess or (Deficit)</b> .....	<b>222,654</b>	<b>3,407,538</b>	<b>833,052</b>	<b>728,379</b>	<b>3,473,789</b>	
<b>Total exempt revenue</b> .....	<b>872,377</b>	<b>5,575,382</b>	<b>2,139,291</b>	<b>1,372,933</b>	<b>4,216,825</b>	
Total unrelated revenue .....						
Total excludable revenue .....	69,636	62,265	46,770	54,430	253,418	
Total Assets .....	1,099,045	5,236,723	5,369,739	6,289,940	10,143,435	
Total Liabilities .....	34,952	770,117	61,426	23,908	17,375	
Net Fund Balances .....	1,064,093	4,466,606	5,308,313	6,266,032	10,126,060	

**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	\$ 8,871		14			
TOTAL	<u>\$ 8,871</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	\$ 146,113		14			
TOTAL	<u>\$ 146,113</u>					

## 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	\$ 6,628	\$ 1,292	\$ 5,336	\$
PROFESSIONAL FEES: PAYROLL	1,981	386	1,595	
PROFESSIONAL FEES: BOOKKEEPER	5,795	1,130	4,665	
TOTAL	\$ 14,404	\$ 2,808	\$ 11,596	\$ 0

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
VWMF CAPITAL	\$ 33,722	\$ 33,722	\$	\$
PROGRAM: MIGHTY PEN	31,091	31,091		
PROGRAM FILM PRODUCTION	15,925	15,925		
POSTAGE AND DELIVERY	8,749	862	7,887	
BANK & MERCHANT CHARGES	5,962		5,962	
EDUCATION PROGRAMS	5,768	5,768		
DUES AND SUBSCRIPTIONS	5,548	1,849	3,699	
WEBSITE HOSTING & DESIGN	5,269	1,000	4,269	
DOCENT SUPPORT	4,780	4,780		
TRAVEL - MEALS	4,484	1,308	3,176	
EQUIPMENT RENT	4,319	632	3,687	
PRESERVATION AND ACCESS	334	334		
TOTAL	\$ 125,951	\$ 97,271	\$ 28,680	\$ 0

**Federal Statements****Schedule A, Part II, Line 1(e)**

<u>Description</u>	<u>Amount</u>
CONTRIBUTIONS INCOME:UNRES	\$ 3,800,060
OTHER INCOME-SPONSORSHIPS	29,250
CASH VARIANCE	3
CONTRIBUTIONS INCOME:RESTRICTED NORM	<u>141,475</u>
TOTAL	<u>\$ 3,970,788</u>



## Federal Statements

### Schedule A, Part II, Line 8(e)

<u>Description</u>	<u>Amount</u>
INTEREST INCOME	\$ 8,871
DIVIDENDS	146,113
FACILITY RENTAL	85,125
TOTAL	\$ <u>240,109</u>

### Schedule A, Part II, Line 12 - Current year

<u>Description</u>	<u>Amount</u>
SPECIAL EVENTS	\$ 10,997
TOTAL	\$ <u>10,997</u>

# Virginia Diagnostics

## Critical Messages

None

## Electronic Filing

None

## Informational Messages

This return is marked to be filed electronically

## Missing Data

Prior Year Data

### Virginia Electronic Filing

Suppress ELF

X

## Overrides

Overridden field with data "12/31/2021" on Form / Schedule 102

Overridden field with data "01/01/2021" on Form / Schedule 102

## Virginia Form 500 Return Summary

For calendar year 2021 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	
<b>Taxable income</b>		

**Taxable Computation**

Income tax		
Nonrefundable tax credits		
<b>Adjusted corporate tax</b>		

**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		
<b>Total payments and penalties</b>		

**Total Due** 0

**Overpayment credited to next year**

**Refund**

**Next Year's Estimates**

1st Quarter		
2nd Quarter		
3rd Quarter		
4th Quarter		
<b>Total</b>		

**Annual Registration Information**

Gross contributions		3,970,788
Total fees		325
Registration / extended due date		ASAP

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

PO Box 526, Richmond, VA 23218-0526  
Phone: 804-786-1343 • www.vdacs.virginia.gov

OCRP-102 Revised 11/21

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, on the fifteenth day of the fifth month 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. 7 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 WAR MEMORIAL FOUNDATION 31-1647903  
**REGISTRATION STATEMENT FOR A CHARITABLE ORGANIZATION**  
 Form 102, Page 2

Revised 11/21

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 VA 23220  
City State Zip Code

13. Organization's fiscal year:

a) Dates of the **CURRENT** fiscal year: From: 01/01/2021 To: 12/31/2021

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 11/21

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**. In order to complete VDACS Form 102, organizations will need to refer to internal financials to list fundraising and management expenses:

**16(A): Percentage of fundraising expenses:**

- 1) Total amount of contributions received directly from the public: (found on the IRS Form 990, Page 9, Part VIII, line 1h / 990EZ, Page 1, Part 1, Line 1 (less government grants) \$ 3,970,788
- 2) Total spent on fundraising, including contracts with professional fund-raising counsel or professional solicitors: (found on IRS Form 990, Page 10, Part IX, Line 25, Column D / 990EZ, Page 1, Part 1, Line 13) \$ 62,381
- 3) Percent of fundraising expenses: (found on this form, OCRP-102 Line 16A(2) divided by Line 16A(1)) 1.5710 %
- 4) For federated fundraising 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 IRS Form 990, Page 10, Part IX, Line 25, Column B / 990EZ, Page 2, Part III, Line 32) \$ 543,220
- 2) Total amount of expenses of the organization: (found on IRS Form 990, Page 10, Part IX, Line 25, Column A / 990EZ, Page 1, Part 1, Line 17) \$ 743,036
- 3) Percent of program services expenses: (found on this form, OCRP-102, Line 16B(1) divided by Line 16B(2)) 73.1082 %

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

Revised 11/21

**16(C): Percentage of administrative expenses:**

- 1) Total amount of expenses dedicated to administrative costs: (found on IRS Form 990, Page 10, Part IX, Line 25, Column C / 990EZ, Page 1, Part 1, Line 12) \$ 137,435
- 2) Total amount of expenses of the organization: (found on IRS Form 990, Page 10, Part IX, Line 25, Column A / 990EZ, Page 1, Part 1, Line 17) \$ 743,036
- 3) Percent of administrative expenses: (found on this form, OCP-102, Line 16C(1) divided by Line 16C(2)) 18.4964 %

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 fundraising 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 11/21

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 11/21

26. OATH OR AFFIRMATION. (MUST BE WET INK SIGNATURES)

**\*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.**

\_\_\_\_\_  
Wet ink signature of the **chief fiscal officer, chief financial officer, or treasurer**

BILL DAVIS  
\_\_\_\_\_  
Print name

TREASURER  
\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Wet ink signature of the **president or other authorized officer**

LINDA V. SCHREINER  
\_\_\_\_\_  
Print name

CHAIR  
\_\_\_\_\_  
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.**

**\*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 3,970,788

**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 3,970,788**

\*\*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 Organization**Description

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 Funds**NameTitle

BILL DAVIS

TREASURER

**Statement 3 - Form 102, Page 3, Question 15b - Individuals Who Approve the Organization's Budget**NameTitleLINDA SCHREINER  
ALLCHAIR  
BOARD OF DIRECTORS

## 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
LINDA V. SCHREINER RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	CHAIRMAN
FRANK F. RENNIE, IV RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	IMMEDIATE PAST CHAIR
KATHLEEN P. OWENS RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	1ST VICE CHAIR
RICHARD ST. JOHN, JR RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	2ND VICE CHAIR
JOSEPH C. BARTO, III RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	SECRETARY
BILL DAVIS RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	TREASURER
ROBERT A. ARCHER RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JUDY BROWN RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
DAVID A. CHRISTIAN RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JOHN COGBILL, III RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
STEPHEN DICKINSON RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
ROBERT M. DYESS, JR. 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
WILLIAM J. HOWELL RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JOSEPH R. INGE RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
ALISON M. KAUFMANN 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
MICHAEL A. KORD RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
SHARI E. LITOW RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JOHN A. LUKE, JR. RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
ALEXANDER B. MCMURTRIE, JR. RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JOHN M. O'BANNON RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
MICHAEL L. SANTORO, JR. RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
JAMAL A. THOMAS RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
RONALD O. WHITE RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	DIRECTOR
PAMELA R. SEAY RICHMOND	621 VA	SOUTH 23220	BELVIDERE STREET	PRESIDENT

**VA-8879C**  
Virginia Department  
of Taxation

**Virginia Corporation Income Tax e-file Signature  
Authorization**

**Tax Year  
2021**

**DO NOT SEND THIS VA-8879C TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.  
IT MUST BE MAINTAINED IN YOUR FILES!**

<b>Corporation Name</b> VIRGINIA WAR MEMORIAL FOUNDATION INC .	<b>Federal ID Number</b> 31-1647903
<b>Part I Tax Return Information</b>	
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.
<b>Part II Declaration and Signature Authorization of Officer</b>	
<p>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 2021 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 2021 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.</p> <p>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.</p>	
<p>Officer's e-File PIN: check one box only</p> <p><input checked="" type="checkbox"/> I authorize the ERO named below to enter my e-File PIN <input style="width: 50px; border: 1px solid black;" type="text" value="47903"/> as my signature on the corporation's 2021 electronic Virginia corporation income tax return. Do not enter all zeros</p> <p style="text-align: center;"><u>HARRIS, HARDY &amp; JOHNSTONE, P.C.</u> ERO Firm Name</p> <p><input type="checkbox"/> I will enter my e-File PIN as my signature on the corporation's 2021 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.</p>	
Your Signature _____	Date <u>09/14/22</u>
<b>Part III Certification and Authentication</b>	
<p>ERO's EFIN/PIN: Enter your six digit EFIN followed by your five digit self-selected PIN. <input style="width: 100px; border: 1px solid black;" type="text" value="51222340601"/> Do not enter all zeros</p> <p>I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2021 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 requirement 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.</p>	
ERO's Signature <u>FRANK S. WARREN, JR.</u>	Date _____

# 2021 Virginia Schedule 500A

# Corporation Allocation and Apportionment of Income



Name as shown on Form 500 <b>VIRGINIA WAR MEMORIAL FOUNDATION</b>	FEIN <b>31-1647903</b>
--	---------------------------

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><b>1. Motor Carrier Mileage Factor</b> ..... <input type="checkbox"/><br/>                 If an exception applies, check the applicable box below</p> <p style="padding-left: 40px;"><input type="checkbox"/> Exception 1      <input type="checkbox"/> Exception 2</p> <p><b>2. Financial Corporation Cost of Performance Factor</b> ..... <input type="checkbox"/></p> <p><b>3. Construction Corporation Completed Contract Basis Sales Factor</b> ..... <input type="checkbox"/></p> <p><b>4. Railway Company Revenue Car Miles</b> ..... <input type="checkbox"/></p> <p><b>5. Retail Company Apportionment</b> ..... <input type="checkbox"/></p> <p><b>6. Debt Buyers Apportionment</b> ..... <input type="checkbox"/></p> | <p><b>7. Manufacturer's Modified Apportionment Method Sales Factor</b> ..... <input type="checkbox"/></p> <p>(a) Enter beginning date of election year _____</p> <p>(b) <b>Wage and employment certification required each year:</b> 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><b>8. Enterprise Data Center Operation</b> ..... <input type="checkbox"/></p> <p><b>9. Multi-Factor Formula With Double-Weighted Sales</b> ..... <input checked="" type="checkbox"/></p> |
|--|---|

**Section B – Apportionment Computation**

	Column A Total	Column B Virginia	Column C Percentage
<b>1. Single Factor Computation</b> 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	%
<b>2. Multi-Factor Computation</b>			
(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 %
<b>3. Income Subject to Virginia Tax</b>			
(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