

**Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation**

2022

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/Form990PF for instructions and the latest information.

Open to Public Inspection

For calendar year 2022 or tax year beginning _____, **2022, and ending** _____, **20**

CAPE ELIZABETH HOME
DBA JONAH AND ELIZABETH DYER CHAR. CORP
PMB #395, 50 MARKET STREET 1A
SOUTH PORTLAND, ME 04106

A	Employer identification number 01-0238086
B	Telephone number (see instructions) (207) 767-3412
C	If exemption application is pending, check here <input type="checkbox"/>
D	1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
E	If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
F	If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

G Check all that apply:

<input type="checkbox"/> Initial return	<input type="checkbox"/> Initial return of a former public charity
<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return
<input type="checkbox"/> Address change	<input type="checkbox"/> Name change

H Check type of organization: Section 501(c)(3) exempt private foundation
 Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16)
\$ 1,528,400.

J Accounting method: Cash Accrual
 Other (specify) _____
 (Part I, column (d), must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)	1,975.			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	1.	1.		
	4 Dividends and interest from securities	33,374.	33,374.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	27,813.			
	b Gross sales price for all assets on line 6a	380,513.			
	7 Capital gain net income (from Part IV, line 2)		27,813.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	63,163.	61,188.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0.			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	SEE ST 1 185.			
	b Accounting fees (attach sch)	SEE ST 2 2,295.			
	c Other professional fees (attach sch)	SEE ST 3 13,167.	13,167.		
	17 Interest				
	18 Taxes (attach schedule)(see instrs)	SEE STM 4 4,700.			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	SEE STATEMENT 5 1,453.			1,453.
	24 Total operating and administrative expenses. Add lines 13 through 23	21,800.	13,167.		1,453.
	25 Contributions, gifts, grants paid	PART XIV 65,000.			65,000.
26 Total expenses and disbursements. Add lines 24 and 25	86,800.	13,167.		66,453.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-23,637.				
b Net investment income (if negative, enter -0-)		48,021.			
c Adjusted net income (if negative, enter -0-)					

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash – non-interest-bearing			
	2	Savings and temporary cash investments	61,160.	35,930.	35,930.
	3	Accounts receivable			
		Less: allowance for doubtful accounts			
	4	Pledges receivable			
		Less: allowance for doubtful accounts			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach sch)			
		Less: allowance for doubtful accounts			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments – U.S. and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule)			
	c	Investments – corporate bonds (attach schedule)			
	11	Investments – land, buildings, and equipment: basis			
	Less: accumulated depreciation (attach schedule)				
12	Investments – mortgage loans				
13	Investments – other (attach schedule) STATEMENT 6	1,840,012.	1,492,470.	1,492,470.	
14	Land, buildings, and equipment: basis				
	Less: accumulated depreciation (attach schedule)				
15	Other assets (describe _____)				
16	Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	1,901,172.	1,528,400.	1,528,400.	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, & other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe _____)			
	23	Total liabilities (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. <input checked="" type="checkbox"/>				
	24	Net assets without donor restrictions	1,901,172.	1,528,400.	
	25	Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. <input type="checkbox"/>				
	26	Capital stock, trust principal, or current funds			
	27	Paid-in or capital surplus, or land, bldg., and equipment fund			
	28	Retained earnings, accumulated income, endowment, or other funds			
29	Total net assets or fund balances (see instructions)	1,901,172.	1,528,400.		
30	Total liabilities and net assets/fund balances (see instructions)	1,901,172.	1,528,400.		

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year – Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1 1,901,172.
2	Enter amount from Part I, line 27a	2 -23,637.
3	Other increases not included in line 2 (itemize)	3
4	Add lines 1, 2, and 3	4 1,877,535.
5	Decreases not included in line 2 (itemize) SEE STATEMENT 7	5 349,135.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 29	6 1,528,400.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a BROKERED PUBLICLY TRADED SECURITIES				
b CAPITAL GAIN DIVIDENDS				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a 352,063.		352,700.	-637.	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a			-637.	
b			28,450.	
c				
d				
e				
2 Capital gain net income or (net capital loss)		<input type="checkbox"/> If gain, also enter in Part I, line 7 <input type="checkbox"/> If (loss), enter -0- in Part I, line 7		2 27,813.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):		<input type="checkbox"/> If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- <input type="checkbox"/> in Part I, line 8.		3 -637.

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary — see instructions)		
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b).	1	667.
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-).	2	0.
3 Add lines 1 and 2	3	667.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-).	4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-.	5	667.
6 Credits/Payments:		
a 2022 estimated tax pymts and 2021 overpayment credited to 2022	6a	3,295.
b Exempt foreign organizations — tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d	7	3,295.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached.	8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,628.
11 Enter the amount of line 10 to be: Credited to 2023 estimated tax 2,628. Refunded	11	0.

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Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition		X
If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ <u>0</u> . (2) On foundation managers \$ <u>0</u> .		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ <u>0</u> .		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes.		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by <i>General Instruction T</i> .		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV.	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions <u>ME</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation.	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2022 or the tax year beginning in 2022? See the instructions for Part XIII. If "Yes," complete Part XIII.		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions.		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	X	
Website address		N/A
14 The books are in care of <u>WILLIAM J. GILCREST</u> Telephone no. <u>(207) 767-3412</u> Located at <u>PMB #395, 50 MARKET ST. 1A SOUTH PORTLAND ME</u> ZIP + 4 <u>04106</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — check here <input type="checkbox"/> N/A .. and enter the amount of tax-exempt interest received or accrued during the year.	15	N/A
16 At any time during calendar year 2022, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a (1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a (2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a (3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a (4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a (5)	X
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a (6)	X
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions.	1b	
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2022?	1d	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2022, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a	X
If "Yes," list the years 20 __ , 20 __ , 20 __ , 20 __		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.)	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. 20 __ , 20 __ , 20 __ , 20 __		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	X
b If "Yes," did it have excess business holdings in 2022 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2022.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2022?	4b	X

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

		Yes	No
5a	During the year, did the foundation pay or incur any amount to:		
(1)	Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2)	Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3)	Provide a grant to an individual for travel, study, or other similar purposes?		X
(4)	Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions		X
(5)	Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
c	Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
6b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
7b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 8		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities.....	1a	1,643,218.
b	Average of monthly cash balances.....	1b	3,225.
c	Fair market value of all other assets (see instructions).....	1c	
d	Total (add lines 1a, b, and c).....	1d	1,646,443.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).....	1e	0.
2	Acquisition indebtedness applicable to line 1 assets.....	2	0.
3	Subtract line 2 from line 1d.....	3	1,646,443.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions).....	4	24,697.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3.....	5	1,621,746.
6	Minimum investment return. Enter 5% (0.05) of line 5.....	6	81,087.

Part X **Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here and do not complete this part.)

1	Minimum investment return from Part IX, line 6.....	1	81,087.
2a	Tax on investment income for 2022 from Part V, line 5.....	2a	667.
b	Income tax for 2022. (This does not include the tax from Part V.).....	2b	
c	Add lines 2a and 2b.....	2c	667.
3	Distributable amount before adjustments. Subtract line 2c from line 1.....	3	80,420.
4	Recoveries of amounts treated as qualifying distributions.....	4	
5	Add lines 3 and 4.....	5	80,420.
6	Deduction from distributable amount (see instructions).....	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1.....	7	80,420.

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26.....	1a	66,453.
b	Program-related investments — total from Part VIII-B.....	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes.....	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required).....	3a	
b	Cash distribution test (attach the required schedule).....	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4.....	4	66,453.

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7.....				80,420.
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only.....			0.	
b Total for prior years: 20____, 20____, 20____		0.		
3 Excess distributions carryover, if any, to 2022:				
a From 2017.....				
b From 2018.....				
c From 2019.....	4,277.			
d From 2020.....				
e From 2021.....				
f Total of lines 3a through e.....	4,277.			
4 Qualifying distributions for 2022 from Part XI, line 4: \$ <u>66,453.</u>				
a Applied to 2021, but not more than line 2a....			0.	
b Applied to undistributed income of prior years (Election required — see instructions).....		0.		
c Treated as distributions out of corpus (Election required — see instructions).....	0.			
d Applied to 2022 distributable amount.....				66,453.
e Remaining amount distributed out of corpus....	0.			
5 Excess distributions carryover applied to 2022 (If an amount appears in column (d), the same amount must be shown in column (a).)	4,277.			4,277.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5.....	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b.....		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.....		0.		
d Subtract line 6c from line 6b. Taxable amount — see instructions.....		0.		
e Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount — see instructions.....			0.	
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023.....				9,690.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required — see instructions).....	0.			
8 Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions)...	0.			
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a.....	0.			
10 Analysis of line 9:				
a Excess from 2018....				
b Excess from 2019....				
c Excess from 2020....				
d Excess from 2021....				
e Excess from 2022....				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling					
b Check box to indicate whether the foundation is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 4942(j)(5)					
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed	Tax year	Prior 3 years			(e) Total
	(a) 2022	(b) 2021	(c) 2020	(d) 2019	
b 85% (0.85) of line 2a.					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities.					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test – enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i).					
b "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test – enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization.					
(4) Gross investment income.					

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

1 Information Regarding Foundation Managers:
a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)
 NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.
 NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:
 Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:
 SEE STATEMENT 9

b The form in which applications should be submitted and information and materials they should include:
 SEE STATEMENT FOR LINE 2A

c Any submission deadlines:
 SEE STATEMENT FOR LINE 2A

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:
 SEE STATEMENT FOR LINE 2A

Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a Paid during the year</i> SEE STATEMENT 10				
Total				3a 65,000.
<i>b Approved for future payment</i>				
Total				3b

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	CAPE ELIZABETH HOME DBA JONAH AND ELIZABETH DYER CHAR. CORP	01-0238086
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions.	
	PMB #395, 50 MARKET STREET 1A	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SOUTH PORTLAND, ME 04106	

Enter the Return Code for the return that this application is for (file a separate application for each return) 04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ▶ WILLIAM J. GILCHREST PMB #395, 50 MARKET ST. 1A SOUTH PORTL

Telephone No. ▶ (207) 767-3412 Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 2022 or
- ▶ tax year beginning _____, 20____, and ending _____, 20____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.....	3 a	\$	667.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.....	3 b	\$	3,295.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.....	3 c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

FEDERAL STATEMENTS
CAPE ELIZABETH HOME
DBA JONAH AND ELIZABETH DYER CHAR. CORP

STATEMENT 1
FORM 990-PF, PART I, LINE 16A
LEGAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES.....	\$ 185.			
TOTAL	\$ 185.	\$ 0.		\$ 0.

STATEMENT 2
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES.....	\$ 2,295.			
TOTAL	\$ 2,295.	\$ 0.		\$ 0.

STATEMENT 3
FORM 990-PF, PART I, LINE 16C
OTHER PROFESSIONAL FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES.....	\$ 13,167.	\$ 13,167.		
TOTAL	\$ 13,167.	\$ 13,167.		\$ 0.

STATEMENT 4
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
EXCISE TAX ON INVESTMENT INCOME...	\$ 4,700.			
TOTAL	\$ 4,700.	\$ 0.		\$ 0.

STATEMENT 5
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OFFICE EXPENSE FOR ADMINISTERING GRANTS				
	\$ 1,453.			\$ 1,453.
TOTAL	<u>\$ 1,453.</u>	<u>\$ 0.</u>		<u>\$ 1,453.</u>

STATEMENT 6
FORM 990-PF, PART II, LINE 13
INVESTMENTS - OTHER

	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
<u>OTHER PUBLICLY TRADED SECURITIES</u>			
SEE ATTACHED SCHEDULE	MKT VAL	\$ 1,492,470.	\$ 1,492,470.
	TOTAL	<u>\$ 1,492,470.</u>	<u>\$ 1,492,470.</u>

STATEMENT 7
FORM 990-PF, PART III, LINE 5
OTHER DECREASES

NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS	\$ 349,135.
TOTAL	<u>\$ 349,135.</u>

STATEMENT 8
FORM 990-PF, PART VII, LINE 1
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
K. SCOTT BERRY 4 MARE'S HOLLOW LANE CAPE ELIZABETH, ME 04107	PRESIDENT 1.00	\$ 0.	\$ 0.	\$ 0.
WILLIAM J. GILCHREST 18 SWEET FERN ROAD CAPE ELIZABETH, ME 04107	TREASURER 10.00		0.	0.
RITA M. FARRY 216 RANGE ROAD CUMBERLAND, ME 04021	DIRECTOR 1.00		0.	0.

STATEMENT 8 (CONTINUED)
FORM 990-PF, PART VII, LINE 1
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
APRIL CARICCHIO 37 CASH STREET SOUTH PORTLAND, ME 04106	SECRETARY 1.00	\$ 0.	\$ 0.	0.
MARTHA DUNCAN 196 TWO LIGHTS ROAD CAPE ELIZABETH, ME 04107	DIRECTOR 1.00	0.	0.	0.
CAROLYN M. CARSON 515 COTTAGE ROAD CAPE ELIZABETH, ME 04107	DIRECTOR 1.00	0.	0.	0.
HELEN M. MCGUINNESS 19 ORCHARD ROAD CAPE ELIZABETH, ME 04107	DIRECTOR 1.00	0.	0.	0.
TOTAL		\$ 0.	\$ 0.	0.

STATEMENT 9
FORM 990-PF, PART XIV, LINE 2A-D
APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM:	JONAH AND ELIZABETH DYER CHARITABLE CORP
NAME:	WILLIAM J. GILCHREST
CARE OF:	
STREET ADDRESS:	PMB #395, 50 MARKET STREET 1A
CITY, STATE, ZIP CODE:	SOUTH PORTLAND, ME 04106
TELEPHONE:	(207) 741-5000
E-MAIL ADDRESS:	
FORM AND CONTENT:	ALL APPLICATIONS SHALL BE IN WRITING AND SHALL SET FORTH THE NAME AND ADDRESS OF THE APPLICANT; THE NAME AND ADDRESS OF THE QUALIFIED LICENSED NON-PROFIT NURSING HOMES, ASSISTED LIVING HOMES, BOARDING HOMES, RETIREMENT HOMES OR OTHER LIVING ACCOMMODATION; A STATEMENT OF EXPENSES THE APPLICANT ANTICIPATES WILL BE INCURRED IN CONNECTION WITH OCCUPANCY; A STATEMENT OF ASSETS AND RESOURCES AVAILABLE TO THE APPLICANT AND AN EXPLANATION OF WHY A GRANT FROM THE JONAH AND ELIZABETH DYER CHARITABLE CORPORATION IS NECESSARY TO ENABLE THE APPLICANT TO RESIDE IN SUCH FACILITY. APPLICANTS SHOULD SUBMIT A COPY OF IRS DETERMINATION LETTER.
SUBMISSION DEADLINES:	2/28, 5/31, 8/31 & 11/30 FOR MARCH, JUNE, SEP & DEC AWARDS
RESTRICTIONS ON AWARDS:	GRANTS ARE MADE TO QUALIFIED NON-PROFIT 501(C)(3) ORGANIZATIONS THAT ARE SENIOR AGENCIES, SENIOR MEDICAL PROVIDERS, NURSING HOMES, ASSISTED LIVING HOMES, BOARDING HOMES, AND RETIREMENT HOMES LOCATED IN MAINE WITH EMPHASIS ON THE TOWNS OF CAPE ELIZABETH, SOUTH PORTLAND, AND SCARBOROUGH. FUNDS ARE NOT AWARDED TO INDIVIDUALS.

CAPE ELIZABETH HOME
DBA JONAH AND ELIZABETH DYER CHAR. CORP

01-0238086

STATEMENT 10
FORM 990-PF, PART XIV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
SOUTHERN MAINE AGENCY ON AGING 136 US ROUTE ONE SCARBOROUGH ME 04074		PC	FOR THE COMMUNITY SERVICES PROGRAM	\$ 20,000.
HOSPICE OF SOUTHERN MAINE 180 US ROUTE ONE SCARBOROUGH ME 04074		PC	CARE FOR SENIORS IN SCARBOROUGH, SOUTH PORTLAND, AND CAPE ELIZABETH	20,000.
ANDROSCOGGIN HOME HEALTHCARE + HOSPICE 15 STRAWBERRY AVENUE LEWISTON ME 04240		PC	FOR THE COMMUNITY SERVICES PROGRAM	5,000.
EASTERN AREA AGENCY ON AGING 240 STATE STREET BREWER ME 04412		PC	FOR THE COMMUNITY SERVICES PROGRAM	10,000.
ISLAND COMMONS RESOURCE CENTER 132 LITTLEFIELD ROAD CHEBEAGUE ISLAND ME 04017		PC	TO UPDATE THE FIRE SPRINKLER SYSTEM SERVING THE COMMONS	10,000.
			TOTAL	\$ <u>65,000.</u>

Holdings

CAPE ELIZABETH HOME - CORPORATION

Bond Funds

Description	Percent of Holdings	Beginning Market Value Dec 1, 2022	Quantity Dec 31, 2022	Price Per Unit Dec 31, 2022	Ending Market Value Dec 31, 2022	Total Cost Basis	Unrealized Gain/Loss Dec 31, 2022	EAI (\$) / EY (%)
FIDELITY ADVISOR STRATEGIC INC CL I (FSRIX) -- 30-day yield: 5.67%	0.10%	\$1,569.81	142.322	\$10.8600	\$1,548.46	\$1,788.64	-\$240.18	\$50.78 3.280%
FIDELITY CAPITAL & INCOME (FAGIX) -- 30-day yield: 6.69%	0.09	1,478.36	159.135	9.0200	1,435.40	1,614.47	-179.07	62.87 4.380
STRATEGIC ADVISERS FIDELITY CORE INCOME (FIWG) -- 30-day yield: 4.38%	41.72	633,341.72	70,968.977	8.9700	636,591.72	734,213.27	-97,621.55	18,838.73 2.960
FIDELITY SAI SHORT TERM BOND FUND (FZOM) -- 30-day yield: 4.38%	2.43	35,439.19	3,915.318	9.4800	37,117.21	38,907.50	-1,790.29	323.15 0.870
FIDELITY SAI LOW DURATION INCOME FUND (FZOL) -- 30-day yield: 4.48%	4.05	58,567.87	6,242.033	9.9100	61,858.55	62,373.19	-514.64	760.30 1.230
FIDELITY SAI HIGH INCOME FUND (FSHG) -- 30-day yield: 8.18%	0.65	10,219.28	1,180.055	8.4800	10,006.87	11,821.29	-1,814.42	488.82 4.880
Total Bond Funds	49.04%	\$740,616.23			\$748,558.21	\$850,718.36	-\$102,160.15	\$20,524.65

230

Holdings

Stock Funds

Description	Percent of Holdings	Beginning Market Value Dec 1, 2022	Quantity Dec 31, 2022	Price Per Unit Dec 31, 2022	Ending Market Value Dec 31, 2022	Total Cost Basis	Unrealized Gain/Loss Dec 31, 2022	EAI (\$) / EY (%)
FIDELITY SAI INFLATION FOCUSED FD (FIFG)	0.64%	\$12,938.81	1,004.523	\$9.7900	\$9,834.28	\$11,818.55	-\$1,984.27	\$614.27 6.250%
STRATEGIC ADVISERS FID EMERGING MARKETS (FGOM)	3.92	67,069.31	5,685.998	10.5400	59,930.42	68,939.98	-9,009.56	1,449.93 2.420
STRATEGIC ADVISERS FID US TOTAL STOCK (FCTD)	34.14	556,053.59	43,887.418	11.8700	520,943.65	491,402.13	29,541.52	6,363.68 1.220
STRATEGIC ADVISERS FIDELITY INTL FUND (FUSIX)	9.47	159,144.23	14,418.847	10.0300	144,621.04	155,015.10	-10,394.06	3,056.80 2.110
FIDELITY SAI EMERG MARKETS INDEX (FERG)	0.56	9,046.67	704.021	12.1900	8,582.02	10,587.99	-2,005.97	215.43 2.510
Total Stock Funds	48.73%	\$804,252.61			\$743,911.41	\$737,763.75	\$6,147.66	\$11,700.11

P

NGZCB888HVF_BRE88 20221230

TOTAL ENDING MARKET VALUE DECEMBER 31, 2022 \$1,492,469.62