

DIAGNOSTIC REPORT

TRUST NAME: SHEAFFER LEWIS J COMMUNITY PFDN 200-2161502  
FEDERAL EIN: 61-6621247  
TRUST NUMBER: 200-2161502

\*\* No Severe Diagnostics Detected \*\*

Informational Diagnostics: Total 1

-----  
Federal (1)

1. Form 2220

The Form 2220 will be printed and sorted in front of Form 990-PF

\*\* No Electronic Filing Alerts Detected \*\*

\*\* No Electronic Filing Rejects Detected \*\*

\*\* No Electronic Extensions Detected \*\*

\*\* No Electronic Filing XML Validation Errors Detected \*\*

Date 04/29/2024

To: KEYBANK BY:P S CHMURA

RE: SHEAFFER LEWIS J COMMUNITY PFDN  
12/31/2023

Subject: Minimum Required Payout for Private Foundation

Part I: Undistributed Income

A private foundation that is not an operating foundation must spend a minimum amount annually in the form of grants to public charities and private operating foundations to accomplish its charitable purposes. The tax statute prescribes a minimum payout of at least 5% of the total fair market value of the foundation's assets, subject to certain adjustments. The foundation is given two years in which to make the qualifying distributions - the year for which the minimum distributable amount is calculated and the subsequent year. Failure to comply with the minimum payout requirement results initially in a penalty tax of 30% on the undistributed amount.

Please be aware that if an initial 30% tax is imposed under IRC Sec. 4942(a) and any portion of such income remains undistributed as of the end of the subsequent fiscal year, the IRS is authorized to impose a tax equal to 100% of the amount remaining undistributed pursuant to IRC Sec. 4942(b).

Required distribution for 12/31/2023	\$	482,063.		
Undistributed from prior years	\$	319,714.		
Total Required Distributions			\$	801,777.
Qualifying distributions for 12/31/2023	\$	617,874.		
Excess distributions carried over from PY	\$	0.		
Total Distributions			\$	617,874.
<b>Undistributed income for 12/31/2023</b>			<b>\$</b>	<b>183,903.</b>
or				
Excess Distribution Carryover to 12/31/2024			\$	0.

The undistributed income if any must be distributed by no later than 12/31/2024 or the trust will be subject to the 30% penalty tax.

---

Part II: Excess Distributions carryover to 12/31/2024

Excess from 12/31/2019	\$	0.
Excess from 12/31/2020	\$	0.
Excess from 12/31/2021	\$	0.
Excess from 12/31/2022	\$	0.
Excess from 12/31/2023	\$	0.
Total	\$	0.

Please note the excess distribution in the amount of \$ 0. for the 12/31/2019 tax year will be lost if not used by 12/31/2024.

Form **8879-TE**

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 01/01 and ending 12/31

**2023**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

EIN or SSN

SHEAFFER LEWIS J COMMUNITY PFDN

61-6621247

Name and title of officer or person subject to tax

KEYBANK BY: P S CHMURA, VICE PRESIDENT

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here . . . . .	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here . . . . .	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here . . . . .	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here . . . . .	<input checked="" type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	<b>4b</b> <u>40,048.</u>
<b>5a</b> Form 8868 check here . . . . .	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) . . . . .	<b>5b</b> _____
<b>6a</b> Form 990-T check here . . . . .	<input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) . . . . .	<b>6b</b> _____
<b>7a</b> Form 4720 check here . . . . .	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) . . . . .	<b>7b</b> _____
<b>8a</b> Form 5227 check here . . . . .	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) . . . . .	<b>8b</b> _____
<b>9a</b> Form 5330 check here . . . . .	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) . . . . .	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here . . . . .	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . . . .	<b>10b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize PwC US TAX LLP to enter my PIN 44144 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Peggy S. Chmura Date 04/29/2024

**Part III Certification and Authentication**

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

86983444144

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Jeffrey E. Keuhli Date 04/29/2024

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

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2023)

### ESTIMATED TAX WORKSHEET

A. 2024 Estimated Tax . . . . .			<b>A</b>	
B. Enter 100 % of Line A . . . . .	<b>B</b>			
C. Enter 100 % of tax on 2023 FORM 990-PF . . . . .	<b>C</b>	40,048.		
D. Required Annual Payment (Smaller of lines B or C) . . . . .			<b>D</b>	40,048.
E. Income tax withheld (if applicable) . . . . .			<b>E</b>	NONE
F. <b>Balance</b> (As rounded to the nearest multiple of 4 ) . . . . .			<b>F</b>	40,048.

#### Record of Estimated Tax Payments

Payment number	(a) Date	(b) Amount	(c) 2023 overpayment credit applied	(d) Total amount paid and credited (add (b) and (c))
<b>1</b>	05/15/2024	10,012.		10,012.
<b>2</b>	06/17/2024	10,012.		10,012.
<b>3</b>	09/16/2024	10,012.		10,012.
<b>4</b>	12/16/2024	10,012.		10,012.
<b>Total</b>		40,048.		40,048.

ESTIMATED PAYMENTS MUST BE MADE USING THE ELECTRONIC FEDERAL TAX PAYMENTS SYSTEM (EFTPS). THIS WORKSHEET MERELY PROVIDES THE AMOUNTS WHICH NEED TO BE PAID VIA THE ABOVE METHOD.

Department of the Treasury  
Internal Revenue Service

Attach to the corporation's tax return.

Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

**2023**

Name: SHEAFFER LEWIS J COMMUNITY PFDN Employer identification number: 61-6621247

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

Table with 5 main rows and sub-rows (2a-2d) for tax calculations. Line 1: 40,048. Line 2d: 40,048. Line 3: 40,048. Line 4: 1,285. Line 5: 1,285.

**Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation must file Form 2220 even if it does not owe a penalty. See instructions.**

- 6 [ ] The corporation is using the adjusted seasonal installment method.
7 [ ] The corporation is using the annualized income installment method.
8 [ ] The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

Table with 4 columns (a-d) and 9 rows (9-18) for installment due dates and underpayment calculations. Line 9: 05/15/2023, 06/15/2023, 09/15/2023, 12/15/2023. Line 10: 321, 321, 321, 322. Line 17: 321, 321, 321, 322.

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form **2220** (2023)

**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. <i>(C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.)</i> See instructions . . . . .	<b>19</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19. . . . .	<b>20</b>			
<b>21</b> Number of days on line 20 after 4/15/2023 and before 7/1/2023	<b>21</b>			
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 7% (0.07)	<b>22</b>	\$	\$	\$
<b>23</b> Number of days on line 20 after 6/30/2023 and before 10/1/2023	<b>23</b>			
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 7% (0.07)	<b>24</b>	\$	\$	\$
<b>25</b> Number of days on line 20 after 9/30/2023 and before 1/1/2024	<b>25</b>	SEE PENALTY COMPUTATION ATTACHMENT		
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 8% (0.08)	<b>26</b>	\$	\$	\$
<b>27</b> Number of days on line 20 after 12/31/2023 and before 4/1/2024	<b>27</b>			
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{366}$ x 8% (0.08)	<b>28</b>	\$	\$	\$
<b>29</b> Number of days on line 20 after 3/31/2024 and before 7/1/2024	<b>29</b>			
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{366}$ x %	<b>30</b>	\$	\$	\$
<b>31</b> Number of days on line 20 after 6/30/2024 and before 10/1/2024	<b>31</b>			
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{366}$ x %	<b>32</b>	\$	\$	\$
<b>33</b> Number of days on line 20 after 9/30/2024 and before 1/1/2025	<b>33</b>			
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{366}$ x %	<b>34</b>	\$	\$	\$
<b>35</b> Number of days on line 20 after 12/31/2024 and before 3/16/2025	<b>35</b>			
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{365}$ x %	<b>36</b>	\$	\$	\$
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36 . . . . .	<b>37</b>	\$	\$	\$
<b>38 Penalty.</b> Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns . . . . .	<b>38</b>	\$		75.

\*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov) You can also call 800-829-4933 to get interest rate information.

## PENALTY COMPUTATION DETAIL - FORM 2220

DATE PD	UNDERPAYMENT	BEG.DATE	END DATE	DAYS	%	PENALTY
<u>Quarter 1, Rate Period 1 (05/16/2023 - 09/30/2023)</u>						
	321.	05/15/2023	09/30/2023	138	7	8.
TOTAL FOR QUARTER 1, RATE PERIOD 1						8.
<u>Quarter 1, Rate Period 2 (10/01/2023 - 05/15/2024)</u>						
	321.	09/30/2023	05/15/2024	228	8	16.
TOTAL FOR QUARTER 1, RATE PERIOD 2						16.
<u>Quarter 2, Rate Period 1 (06/16/2023 - 09/30/2023)</u>						
	321.	06/15/2023	09/30/2023	107	7	7.
TOTAL FOR QUARTER 2, RATE PERIOD 1						7.
<u>Quarter 2, Rate Period 2 (10/01/2023 - 05/15/2024)</u>						
	321.	09/30/2023	05/15/2024	228	8	16.
TOTAL FOR QUARTER 2, RATE PERIOD 2						16.
<u>Quarter 3, Rate Period 1 (09/16/2023 - 09/30/2023)</u>						
	321.	09/15/2023	09/30/2023	15	7	1.
TOTAL FOR QUARTER 3, RATE PERIOD 1						1.
<u>Quarter 3, Rate Period 2 (10/01/2023 - 05/15/2024)</u>						
	321.	09/30/2023	05/15/2024	228	8	16.
TOTAL FOR QUARTER 3, RATE PERIOD 2						16.
<u>Quarter 4, Rate Period 2 (12/16/2023 - 05/15/2024)</u>						
	322.	12/15/2023	05/15/2024	152	8	11.
TOTAL FOR QUARTER 4, RATE PERIOD 2						11.

STATEMENT 1

PENALTY COMPUTATION DETAIL - FORM 2220

=====

DATE PD	UNDERPAYMENT	BEG. DATE	END DATE	DAYS	%	PENALTY
-----	-----	-----	-----	-----	---	-----

TOTAL UNDERPAYMENT PENALTY

75.  
=====





SHEAFFER LEWIS J COMMUNITY PFDN  
**Schedule D Detail of Long-term Capital Gains and Losses**

61-6621247

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
PUBLICLY TRADED SECURITIES					
400. ABBOTT LABORATORIES COM	10/02/2018	12/04/2023	42,004.00	29,494.00	12,510.00
400. ABBVIE INC	10/02/2018	12/04/2023	57,766.00	37,764.00	20,002.00
1034.94 INVESCO INTERNATIONAL GROWTH FD \$0.443	VAR	12/04/2023	22,727.00	30,116.00	-7,389.00
1200. ALPHABET INC	10/02/2018	12/04/2023	154,607.00	72,725.00	81,882.00
1200. AMAZON COM INC	10/02/2018	12/04/2023	173,111.00	119,375.00	53,736.00
970. AMGEN INC COM	10/02/2018	12/04/2023	264,637.00	200,882.00	63,755.00
2136. APPLE INC	10/02/2018	12/04/2023	403,359.00	121,920.00	281,439.00
764.35 BLACKROCK FLOATING RATE INCOME PORTF	07/07/2020	12/04/2023	7,353.00	7,207.00	146.00
1150. CVS CORP COM	10/02/2018	12/04/2023	78,396.00	91,511.00	-13,115.00
500. CARRIER GLOBAL CORP	10/02/2018	12/04/2023	26,470.00	12,123.00	14,347.00
600. CHEVRON CORP	10/02/2018	12/04/2023	86,765.00	75,024.00	11,741.00
1000. COLGATE PALMOLIVE	10/02/2018	12/04/2023	78,983.00	67,380.00	11,603.00
50000. COLGATE-PALMOLIVE CODTD 8/1/2012 1.95000	10/02/2018	02/01/2023	50,000.00	47,343.00	2,657.00
500. COSTCO WHOLESALE CORP	10/02/2018	12/04/2023	298,943.00	117,860.00	181,083.00
2000. DODGE & COX INTERNATIONAL STOC F \$0.695	10/02/2018	12/04/2023	96,620.00	86,420.00	10,200.00
3573.98 PARAMETRIC VOL RSK PREMIUM-DEF ENSIVE FD\$	VAR	12/04/2023	50,000.00	39,241.00	10,759.00
800. EXXON MOBIL CORPORATION	10/02/2018	12/04/2023	82,047.00	68,915.00	13,132.00
350. HONEYWELL INTERNATIONAL INC	10/02/2018	12/04/2023	69,249.00	56,389.00	12,860.00
2000. INTEL CORP	10/02/2018	12/04/2023	84,019.00	96,200.00	-12,181.00
149. ISHARES CORE US AGGREGATE BOND	12/24/2014	12/04/2023	14,358.00	16,335.00	-1,977.00
250. ISHARES MSCI EAFE INDEX FUND CLOSED-END FUND	08/24/2016	12/04/2023	18,130.00	14,772.00	3,358.00
2830. ISHARES RUSSELL MIDCAP GRWTH IDX\$0.67100	VAR	12/04/2023	279,756.00	167,781.00	111,975.00
1200. ISHARES RUSSELL 2000 GWTH INDEX \$1.48900	VAR	12/04/2023	280,205.00	230,331.00	49,874.00
2405. ISHARES SHORT-TERM CORP BOND \$1.76500	VAR	12/04/2023			
<b>Totals</b>					

JSA  
3F6970 1.000

SHEAFFER LEWIS J COMMUNITY PFDN  
**Schedule D Detail of Long-term Capital Gains and Losses**

61-6621247

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
3037. ISHARES CORE MSCI EMERG MKTS \$1.41500	10/02/2018	12/04/2023	121,560.00	124,435.00	-2,875.00
354. JOHNSON & JOHNSON .49 KENVUE INC	VAR 10/02/2018 10/02/2018	12/04/2023 09/11/2023	149,645.00 56,314.00	157,854.00 49,627.00	-8,209.00 6,687.00
369. KENVUE INC	10/02/2018	12/04/2023	7,576.00	6,440.00	1,136.00
800. LOWES COS INC COM	10/02/2018	12/04/2023	165,651.00	90,936.00	74,715.00
2000. MICROSOFT CORP	10/02/2018	12/04/2023	736,588.00	230,280.00	506,308.00
6278.04 NEUBERGER BERMAN EMERG MKTS EQY OPEN-END FUND INSTL CL	VAR	12/04/2023	106,350.00	128,039.00	-21,689.00
850. ORACLE CORPORATION COM	10/02/2018	12/04/2023	98,072.00	43,320.00	54,752.00
250. OTIS WORLDWIDE CORP	10/02/2018	12/04/2023	21,713.00	18,177.00	3,536.00
1000. PEPSCO INC CAP	10/02/2018	12/04/2023	168,782.00	109,405.00	59,377.00
1200. PROCTER & GAMBLE CO COM	10/02/2018	12/04/2023	182,193.00	100,683.00	81,510.00
500. RAYTHEON TECHNOLOGIES CORP	10/02/2018	12/04/2023	41,490.00	40,445.00	1,045.00
235. SPDR TR UNIT SER 1	12/28/2015	12/04/2023	107,131.00	48,156.00	58,975.00
375. SHERWIN WILLIAMS CO COM	10/02/2018	12/04/2023	105,711.00	57,099.00	48,612.00
500. SOUTHERN CO COM	10/02/2018	12/04/2023	35,681.00	21,726.00	13,955.00
11050.47 TIAA-CREF LARGE-CAP GROWTH INDEX \$0.261	VAR	12/04/2023	556,722.00	218,602.00	338,120.00
1000. TRAVELERS COS INC	10/02/2018	12/04/2023	183,779.00	128,920.00	54,859.00
800. UNITEDHEALTH GROUP INC	10/02/2018	12/04/2023	438,158.00	215,576.00	222,582.00
3900. VANGUARD FTSE DEV MKTS ETF \$1.11400	VAR	12/04/2023	179,251.00	164,131.00	15,120.00
1000. VERIZON COMMUNICATIONS INC	10/02/2018	12/04/2023	38,080.00	54,018.00	-15,938.00
1000. VISA INC	10/02/2018	12/04/2023	255,136.00	150,005.00	105,131.00
750. LINDE PLC	10/02/2018	12/04/2023	305,799.00	125,510.00	180,289.00
TOTAL PUBLICLY TRADED SECURITIES			6,780,899.00	4,090,501.00	2,690,398.00
<b>Totals</b>			6,780,899.00	4,090,501.00	2,690,398.00

FEDERAL CAPITAL GAIN DISTRIBUTIONS

=====

LONG-TERM CAPITAL GAIN DISTRIBUTIONS

-----

15% RATE CAPITAL GAIN DISTRIBUTIONS

LONG-TERM CAPITAL GAIN DIVIDENDS/DISTRIBUTION 38,412.00

-----

TOTAL 15% RATE CAPITAL GAIN DISTRIBUTIONS 38,412.00

-----

TOTAL LONG-TERM CAPITAL GAIN DISTRIBUTIONS 38,412.00

=====

990 TAX RETURN FOR SHEAFFER LEWIS J COMMUNITY PFDN 200-2161502  
200-2161502



\*6FDV32W009121602820230000-000\*

Department of the Treasury Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990PF for instructions and the latest information.

2023

Open to Public Inspection

For calendar year 2023 or tax year beginning and ending

Name of foundation: SHEAFFER LEWIS J COMMUNITY PFDN
Employer identification number: 61-6621247
Telephone number: 216-813-4570
Address: 4900 TIEDEMAN ROAD OH-01-49-0381
City: BROOKLYN, OH 44144
G Check all that apply: Initial return, Final return, Address change
H Check type of organization: Section 501(c)(3) exempt private foundation
I Fair market value of all assets at end of year: \$ 10,969,022
J Accounting method: Cash

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26), ending with Net investment income of 2,881,121.

<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	<b>1</b>	Cash - non-interest-bearing . . . . .			
	<b>2</b>	Savings and temporary cash investments . . . . .	73,069.	197,201.	197,201.
	<b>3</b>	Accounts receivable _____ Less: allowance for doubtful accounts _____			
	<b>4</b>	Pledges receivable _____ Less: allowance for doubtful accounts _____			
	<b>5</b>	Grants receivable . . . . .			
	<b>6</b>	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	<b>7</b>	Other notes and loans receivable (attach schedule) _____ Less: allowance for doubtful accounts _____ <u>NONE</u>			
	<b>8</b>	Inventories for sale or use . . . . .			
	<b>9</b>	Prepaid expenses and deferred charges . . . . .			
	<b>10a</b>	Investments - U.S. and state government obligations (attach schedule) . . . . .			
	<b>b</b>	Investments - corporate stock (attach schedule) . . . . .			
	<b>c</b>	Investments - corporate bonds (attach schedule) . . . . .			
	<b>11</b>	Investments - land, buildings, and equipment: basis _____ Less: accumulated depreciation (attach schedule) _____			
	<b>12</b>	Investments - mortgage loans . . . . .			
	<b>13</b>	Investments - other (attach schedule) . . . . . <b>STMT 5.</b>	8,197,132.	10,378,093.	10,771,821.
	<b>14</b>	Land, buildings, and equipment: basis _____ Less: accumulated depreciation (attach schedule) _____			
<b>15</b>	Other assets (describe _____ )				
<b>16</b>	<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I) . . . . .	8,270,201.	10,575,294.	10,969,022.	
<b>Liabilities</b>	<b>17</b>	Accounts payable and accrued expenses . . . . .			
	<b>18</b>	Grants payable . . . . .			
	<b>19</b>	Deferred revenue . . . . .			
	<b>20</b>	Loans from officers, directors, trustees, and other disqualified persons . . . . .			
	<b>21</b>	Mortgages and other notes payable (attach schedule) . . . . .			
	<b>22</b>	Other liabilities (describe _____ )			
	<b>23</b>	<b>Total liabilities</b> (add lines 17 through 22) . . . . .		NONE	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30</b> . . . . . <input type="checkbox"/>				
	<b>24</b>	Net assets without donor restrictions . . . . .			
	<b>25</b>	Net assets with donor restrictions . . . . .			
	<b>Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30</b> . . . . . <input checked="" type="checkbox"/>				
	<b>26</b>	Capital stock, trust principal, or current funds . . . . .	8,270,201.	10,575,294.	
	<b>27</b>	Paid-in or capital surplus, or land, bldg., and equipment fund . . . . .			
	<b>28</b>	Retained earnings, accumulated income, endowment, or other funds . . . . .			
<b>29</b>	<b>Total net assets or fund balances</b> (see instructions) . . . . .	8,270,201.	10,575,294.		
<b>30</b>	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	8,270,201.	10,575,294.		

<b>Part III Analysis of Changes in Net Assets or Fund Balances</b>		
<b>1</b>	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return) . . . . .	1 8,270,201.
<b>2</b>	Enter amount from Part I, line 27a . . . . .	2 2,305,103.
<b>3</b>	Other increases not included in line 2 (itemize) _____	3
<b>4</b>	Add lines 1, 2, and 3 . . . . .	4 10,575,304.
<b>5</b>	Decreases not included in line 2 (itemize) <u>ROUNDING</u>	5 10.
<b>6</b>	<b>Total net assets or fund balances at end of year</b> (line 4 minus line 5) - Part II, column (b), line 29 . . . . .	6 10,575,294.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1 a</b> PUBLICLY TRADED SECURITIES				
<b>b</b> OTHER GAINS AND LOSSES				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
<b>a</b> 6,878,062.		4,135,538.	2,742,524.	
<b>b</b> -737.			-737.	
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(i) 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		
<b>a</b>			2,742,524.	
<b>b</b>			-737.	
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b> Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		<b>2</b>	2,739,130.
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 . . . . .	{ If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 . . . . . }		<b>3</b>	

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

<b>1a</b> Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	}	<b>1</b>	40,048.
<b>b</b> All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b) . . . . .			
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		<b>2</b>	NONE
<b>3</b> Add lines 1 and 2 . . . . .		<b>3</b>	40,048.
<b>4</b> Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		<b>4</b>	NONE
<b>5</b> Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0- . . . . .		<b>5</b>	40,048.
<b>6</b> Credits/Payments:			
<b>a</b> 2023 estimated tax payments and 2022 overpayment credited to 2023 . . . . .	<b>6a</b>		
<b>b</b> Exempt foreign organizations - tax withheld at source . . . . .	<b>6b</b>	NONE	
<b>c</b> Tax paid with application for extension of time to file (Form 8868) . . . . .	<b>6c</b>	NONE	
<b>d</b> Backup withholding erroneously withheld . . . . .	<b>6d</b>		
<b>7</b> Total credits and payments. Add lines 6a through 6d . . . . .		<b>7</b>	NONE
<b>8</b> Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached . . . . .		<b>8</b>	75.
<b>9</b> Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed . . . . .		<b>9</b>	40,123.
<b>10</b> Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid . . . . .		<b>10</b>	
<b>11</b> Enter the amount of line 10 to be: Credited to 2024 estimated tax NONE Refunded		<b>11</b>	



Part VI-A Statements Regarding Activities

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?
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes?
1c Did the foundation file Form 1120-POL for this year?
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?
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?
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
4b 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?
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:
7 Did the foundation have at least \$5,000 in assets at any time during the year?
8a Enter the states to which the foundation reports or with which it is registered.
8b 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 General Instruction G?
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 2023 or the tax year beginning in 2023?
10 Did any persons become substantial contributors during the tax year?
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)?
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges?
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?
14 The books are in care of KEYBANK N A Telephone no. (216) 813-4556
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here
16 At any time during calendar year 2023, 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?

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

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

	Yes	No
<b>1a</b> During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . .	<b>1a(1)</b>	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<b>1a(2)</b>	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<b>1a(3)</b>	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<b>1a(4)</b>	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)? . . . . .	<b>1a(5)</b>	X
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . .	<b>1a(6)</b>	X
<b>b</b> If any answer is "Yes" to 1a(1)-(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions . . . . .	<b>1b</b>	X
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here. . . . . <input type="checkbox"/>		
<b>d</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023? . . . . .	<b>1d</b>	X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023? If "Yes," list the years . . . . .	<b>2a</b>	X
_____ , _____ , _____ , _____		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement - see instructions.) . . . . .	<b>2b</b>	
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. _____ , _____ , _____ , _____		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .	<b>3a</b>	X
<b>b</b> If "Yes," did it have excess business holdings in 2023 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 2023.) . . . . .	<b>3b</b>	
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .	<b>4a</b>	X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023? . . . . .	<b>4b</b>	X

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

	Yes	No
<b>5a</b> During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		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>b</b> If any answer is "Yes" to 5a(1)-(5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions.		
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?		
<b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		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
KEYBANK, NA 4900 TIEDEMAN ROAD, BROOKLYN, OH 44144	TRUSTEE 1	96,294.	-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		NONE	NONE	NONE

**Total** number of other employees paid over \$50,000 . . . . . NONE

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

**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		NONE

**Total** number of others receiving over \$50,000 for professional services . . . . . NONE

**Part VIII-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 NONE	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 NONE	
2	
All other program-related investments. See instructions. 3 NONE	
<b>Total.</b> Add lines 1 through 3 . . . . .	

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities . . . . .	<b>1a</b>	10,601,246.
<b>b</b>	Average of monthly cash balances . . . . .	<b>1b</b>	NONE
<b>c</b>	Fair market value of all other assets (see instructions) . . . . .	<b>1c</b>	NONE
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) . . . . .	<b>1d</b>	10,601,246.
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	NONE
<b>3</b>	Subtract line 2 from line 1d . . . . .	<b>3</b>	10,601,246.
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions) . . . . .	<b>4</b>	159,019.
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	10,442,227.
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5. . . . .	<b>6</b>	522,111.

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

<b>1</b>	Minimum investment return from Part IX, line 6. . . . .	<b>1</b>	522,111.
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5. . . . .	<b>2a</b>	40,048.
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.) . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	40,048.
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1. . . . .	<b>3</b>	482,063.
<b>4</b>	Recoveries of amounts treated as qualifying distributions . . . . .	<b>4</b>	NONE
<b>5</b>	Add lines 3 and 4 . . . . .	<b>5</b>	482,063.
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	NONE
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1 . . . . .	<b>7</b>	482,063.

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

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26 . . . . .	<b>1a</b>	617,874.
<b>b</b>	Program-related investments - total from Part VIII-B . . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	<b>2</b>	NONE
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) . . . . .	<b>3a</b>	NONE
<b>b</b>	Cash distribution test (attach the required schedule) . . . . .	<b>3b</b>	NONE
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4 . . . . .	<b>4</b>	617,874.

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

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
<b>1</b> Distributable amount for 2023 from Part X, line 7				482,063.
<b>2</b> Undistributed income, if any, as of the end of 2023:				
<b>a</b> Enter amount for 2022 only. . . . .			319,714.	
<b>b</b> Total for prior years: 20____,20____,20____		NONE		
<b>3</b> Excess distributions carryover, if any, to 2023:				
<b>a</b> From 2018 . . . . .		NONE		
<b>b</b> From 2019 . . . . .		NONE		
<b>c</b> From 2020 . . . . .		NONE		
<b>d</b> From 2021 . . . . .		NONE		
<b>e</b> From 2022 . . . . .		NONE		
<b>f</b> <b>Total</b> of lines 3a through e . . . . .	NONE			
<b>4</b> Qualifying distributions for 2023 from Part XI, line 4: \$ <u>617,874.</u>				
<b>a</b> Applied to 2022, but not more than line 2a . . .			319,714.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) . . . . .		NONE		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) . . . . .	NONE			
<b>d</b> Applied to 2023 distributable amount. . . . .				298,160.
<b>e</b> Remaining amount distributed out of corpus . . .	NONE			
<b>5</b> Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .	NONE			NONE
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	NONE			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .		NONE		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .		NONE		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions . . . . .		NONE		
<b>e</b> Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount - see instructions . . . . .				
<b>f</b> Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024. . . . .				183,903.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions) . . . . .	NONE			
<b>8</b> Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions) . . .	NONE			
<b>9</b> <b>Excess distributions carryover to 2024.</b> Subtract lines 7 and 8 from line 6a . . . . .	NONE			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2019 . . .	NONE			
<b>b</b> Excess from 2020 . . .	NONE			
<b>c</b> Excess from 2021 . . .	NONE			
<b>d</b> Excess from 2022 . . .	NONE			
<b>e</b> Excess from 2023 . . .	NONE			

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling.
b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 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.
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
(2) Support from general public and 5 or more exempt organizations
(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).)
N/A
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.
N/A
2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:
Check here [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.
a The name, address, and telephone number or email address of the person to whom applications should be addressed:
b The form in which applications should be submitted and information and materials they should include:
c Any submission deadlines:
d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

**Part XIV** Supplementary Information *(continued)*

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
SEE STATEMENT 19				592,750.
<b>Total</b> . . . . .			<b>3a</b>	592,750.
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b> . . . . .			<b>3b</b>	



Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include: 1 Program service revenue (a-f), 2 Membership dues and assessments, 3 Interest on savings and temporary cash investments, 4 Dividends and interest from securities, 5 Net rental income or (loss) from real estate (a-b), 6 Net rental income or (loss) from personal property, 7 Other investment income, 8 Gain or (loss) from sales of assets other than inventory, 9 Net income or (loss) from special events, 10 Gross profit or (loss) from sales of inventory, 11 Other revenue (a-e), 12 Subtotal, 13 Total.

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Table with 2 columns: Line No., Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

NOT APPLICABLE



FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
NONQUALIFIED FOREIGN DIVIDENDS	5,788.	5,788.
CORPORATE INTEREST	488.	488.
FOREIGN DIVIDENDS	35,401.	35,401.
SECTION 199A DIVIDENDS	472.	472.
USGI REPORTED AS NONQUALIFIED DIVIDENDS	3,598.	3,598.
NONQUALIFIED DOMESTIC DIVIDENDS	38,141.	38,141.
NONDIVIDEND DISTRIBUTIONS		
EXEMPT INTEREST NOT SUBJECT TO AMT - TER	916.	
DOMESTIC DIVIDENDS	107,374.	107,374.
US GOVERNMENT INTEREST REPORTED AS QUALI	789.	789.
EXEMPT INTEREST NOT SUBJECT TO AMT - STA	42,284.	
ACCRUED MARKET DISCOUNT	2,657.	2,657.
TOTAL	237,908.	194,708.

FORM 990PF, PART I - OTHER INCOME  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
PARTNERSHIP INCOME	3,079.	3,079.
OTHER INCOME	19,380.	19,380.
TOTALS	22,459. =====	22,459. =====

FORM 990PF, PART I - ACCOUNTING FEES  
=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE (NON-ALLOC	1,050.			1,050.
TOTALS	1,050.	NONE	NONE	1,050.

FORM 990PF, PART I - TAXES  
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
FOREIGN TAXES	2,175.	2,175.
FEDERAL TAX PAYMENT - PRIOR YE	1,345.	
FOREIGN TAXES ON NONQUALIFIED	780.	780.
	-----	-----
TOTALS	4,300.	2,955.
	=====	=====

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
92826C839 VISA INC	C		
998253164 GLAS FUNDS SPC	C	62,449.	66,831.
008882532 INVESCO INTERNATIONALA	C		
02079K305 ALPHABET INC	C		
166764100 CHEVRON CORP	C		
258620103 DOUBLELINE TOTAL RET	C	28,878.	23,791.
27826A144 PARAMETRIC VOL RSK P	C	190,184.	248,043.
458140100 INTEL CORP	C		
46137V357 INVESCO S&P 500 EQUA	C	1,047,782.	1,114,541.
478160104 JOHNSON & JOHNSON	C		
75513E101 RAYTHEON TECHNOLOGIE	C		
126650100 CVS HEALTH CORPORATI	C		
464287465 ISHARES MSCI EAFE IN	C		
548661107 LOWES COS INC	C		
5604276H4 MAINE HEALTH & HIGHE	C		
922907878 VANGUARD INTERM-TERM	C	5,000.	5,003.
002824100 ABBOTT LABS	C	1,215,732.	1,210,651.
09260B747 BLACKROCK FLOATING R	C		
14448C104 CARRIER GLOBAL CORP	C		
464287242 ISHARES IBOX \$INVES	C		
641224415 NEUBERGER BERMAN EME	C		
78462F103 SPDR S&P 500 ETF TRU	C		
921943858 VANGUARD FTSE DEV MK	C		
92343V104 VERIZON COMMUNICATIO	C		
G5494J103 LINDE PLC	C		
464287648 ISHARES RUSSELL 2000	C		
594918104 MICROSOFT CORP	C		
742718109 PROCTER & GAMBLE CO	C		
824348106 SHERWIN WILLIAMS CO	C	91,249.	88,085.

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
-----	-----	-----	-----
38142V845 GOLDMAN SACHS INTL E	C	560,781.	589,523.
713448108 PEPSICO INC	C		
722995909 PINE HILL ASSOCIATES	C	45,472.	
922907886 VANGUARD LTD-TERM TA	C	267,141.	261,130.
00287Y109 ABBVIE INC	C		
031162100 AMGEN INC	C		
438516106 HONEYWELL INTERNATIO	C		
464287200 ISHARES CORE S&P 500	C		
464287226 ISHARES CORE US AGGR	C		
464288646 ISHARES SHORT-TERM C	C		
74256W584 PRINCIPAL MIDCAP FUN	C		
87244W680 TIAA-CREF LARGE-CAP	C	1,464,333.	1,563,761.
904504842 UNDISCOVERED MGRS BE	C		
057071805 BAIRD INTERMEDIATE B	C		
194162103 COLGATE PALMOLIVE CO	C	480,470.	493,186.
19416QEA4 COLGATE-PALMOLIVE CO	C		
256206103 DODGE & COX INTERNAT	C		
464287481 ISHARES RUSSELL MIDC	C		
46432F842 ISHARES CORE MSCI EA	C	469,537.	473,834.
46653M849 JOHCM INTERNATIONAL	C	122,342.	108,122.
4931931A4 KT MAINE MUNI BOND F	C		
68389X105 ORACLE CORP	C		
68902V107 OTIS WORLDWIDE CORP	C		
89417E109 TRAVELERS COS INC	C		
91324P102 UNITEDHEALTH GROUP I	C		
023135106 AMAZON COM INC	C	358,398.	383,478.
037833100 APPLE INC	C	285,639.	292,595.
22160K105 COSTCO WHOLESALE COR	C	151,934.	141,444.
30231G102 EXXON MOBIL CORP	C		



FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	ENDING BOOK VALUE	ENDING FMV
464288638 ISHARES INTERMEDIATE	C	207,637.	203,892.
46432F339 ISHARES EDGE MSCI US	C	1,728,015.	1,837,190.
46434G103 ISHARES CORE MSCI EM	C		
842587107 SOUTHERN CO	C		
9983171S0 LIMITED PARTNERSHIP	C		
998418100 PROTEUS SPC-1825 CAP	C	1,050,000.	1,100,575.
00771X419 GQG PART EMERG MKTS	C	292,358.	299,932.
74926P316 RBC EMERGING MARKETS	C	239,202.	246,702.
998488070 HIG EUROPE REALTY PT	C	13,560.	19,512.
TOTALS		10,378,093.	10,771,821.

GAINS AND LOSSES FROM PASS-THRU ENTITIES

=====

NET SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS  
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS -38.00

-----

TOTAL NET SHORT-TERM GAIN OR LOSS (ROUNDED)

-----  
-38.00  
=====

NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS  
AND OTHER FIDUCIARIES

COMMON TRUST FUNDS -699.00

-----

TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)

-----  
-699.00  
=====

=====

RECIPIENT NAME:  
AMERICAN RED CROSS  
ADDRESS:  
33 MILDRED AVE  
BANGOR, ME 20006  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 35,000.

RECIPIENT NAME:  
KENNEBEC VALLEY YMCA  
ADDRESS:  
31 UNION ST  
AUGUSTA, ME 04330-6800  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 15,000.

RECIPIENT NAME:  
KENNEBEC VALLEY HUMANE SOCIETY  
ADDRESS:  
10 PETHAVEN LN  
AUGUSTA, ME 04330-6119  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 25,000.

=====

RECIPIENT NAME:

FAMILY VIOLENCE PROJECT

ADDRESS:

83 WESTERN AVE  
AUGUSTA, ME 04330-7226

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 15,000.

RECIPIENT NAME:

VILES ARBORETUM

ADDRESS:

153 HOSPITAL ST  
AUGUSTA, ME 04330-0700

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 10,000.

RECIPIENT NAME:

TURNER PUBLIC LIBRARY

ADDRESS:

30 LISBON ST  
LEWISTON, ME 04240-7116

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 15,000.

=====

RECIPIENT NAME:  
WINTHROP FOOD PANTRY  
ADDRESS:  
PO BOX 82  
WINTHROP, ME 04364-0082  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 10,000.

RECIPIENT NAME:  
AUGUSTA FOOD BANK  
ADDRESS:  
161 MOUNT VERNON AVE  
AUGUSTA, ME 04330-4230  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 50,000.

RECIPIENT NAME:  
UNIVERSITY OF RHODE ISLAND  
ADDRESS:  
GREEN HALL  
KINGSTON, RI 02881  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 2,500.

RECIPIENT NAME:  
BOSTON UNIVERSITY  
ADDRESS:  
881 COMMONWEALTH AVENUE  
BOSTON, MA 02215  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 2,500.

RECIPIENT NAME:  
CHILDRENS CENTER  
ADDRESS:  
350 SOUTH 400 EAST  
SALT LAKE CITY, UT 84118  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 25,000.

RECIPIENT NAME:  
COLBY COLLEGE  
ADDRESS:  
4000 MAYFLOWER HILL DR  
WATERVILLE, ME 04901  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 2,500.

=====

RECIPIENT NAME:  
FIRST BAPTIST CHURCH OF GARDINER  
ADDRESS:  
47 CHURCH ST  
GARDINER, ME 04345  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 20,000.

RECIPIENT NAME:  
AMERICAN MUSICAL DRAMATIC ACADEMY  
ADDRESS:  
211 W 61ST STREET  
NEW YORK, NY 10023-7832  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 2,500.

RECIPIENT NAME:  
CHRIST CHURCH  
ADDRESS:  
141 EAST AVE  
ROCHESTER, NY 14604  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 60,000.

=====

RECIPIENT NAME:

UNIVERSITY OF SOUTHERN MAINE

ADDRESS:

96 FALMOUTH ST  
PORTLAND, ME 04103

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 2,500.

RECIPIENT NAME:

SEXUAL ASSAULT CRISIS AND SUPPORT

ADDRESS:

16 COMMERCE PLZ STE 4A  
WINTHROP, ME 04364-1562

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 5,000.

RECIPIENT NAME:

FRIENDS OF LITHGOW LIBRARY INC

ADDRESS:

PO BOX 2456  
AUGUSTA, ME 04338-2456

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 4,000.



RECIPIENT NAME:  
MUSIC FOR MAVIS  
ADDRESS:  
2342 AUBURN RD  
TURNER, ME 04282-3428  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 5,000.

RECIPIENT NAME:  
MAINE GENERAL MEDICAL CENTER  
ADDRESS:  
33 STONE STREET  
AUGUSTA, ME 04330-5222  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 80,000.

RECIPIENT NAME:  
GREATER AUGUSTA BACK TO SCHOOL PROGRAM  
ADDRESS:  
27 BUNNY ST  
AUGUSTA, ME 04330-7830  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 15,000.

=====

RECIPIENT NAME:

AUGUSTA COLONIAL THEATER

ADDRESS:

139 WATER ST  
AUGUSTA, ME 04330

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 20,000.

RECIPIENT NAME:

AUGUSTA TEEN CENTER

ADDRESS:

244 WATER ST  
AUGUSTA, ME 04330

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 10,000.

RECIPIENT NAME:

BOYS & GIRLS CLUBS OF KENNEBEC VALLEY

ADDRESS:

14 PRAY ST  
GARDINER, ME 04345

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 50,000.

=====

RECIPIENT NAME:  
THE CAPITAL AREA RECREATION ASSOCIATION  
ADDRESS:  
P.O. BOX 5275  
AUGUSTA, ME 04332-5275  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 25,000.

RECIPIENT NAME:  
CHRYSALIS PLACE FOOD CENTER  
ADDRESS:  
576 BRUNSWICK AVE  
GARDINER, ME 04345  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 15,000.

RECIPIENT NAME:  
FOOD FOR THOUGHT  
ADDRESS:  
414 MAIN ST  
OGUNQUIT, ME 03907  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 15,000.

=====

RECIPIENT NAME:  
GARDINER PUBLIC LIBRARY  
ADDRESS:  
152 WATER ST  
GARDINER, ME 04345  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 18,750.

RECIPIENT NAME:  
PALS NO-KILL CAT SHELTER  
ADDRESS:  
188 CASE ROAD  
WINTHROP, ME 04364  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 15,000.

RECIPIENT NAME:  
SPECTRUM GENERATIONS  
ADDRESS:  
ONE WESTON COURT SUITE 109  
AUGUSTA, ME 04330  
RELATIONSHIP:  
NONE  
PURPOSE OF GRANT:  
GENERAL OPERATING  
FOUNDATION STATUS OF RECIPIENT:  
PC  
AMOUNT OF GRANT PAID ..... 20,000.

=====

RECIPIENT NAME:

UNIVERISTY OF MAINE

ADDRESS:

168 COLLEGE AVE

ORONO, ME 04469

RELATIONSHIP:

NONE

PURPOSE OF GRANT:

GENERAL OPERATING

FOUNDATION STATUS OF RECIPIENT:

PC

AMOUNT OF GRANT PAID ..... 2,500.

TOTAL GRANTS PAID:

592,750.

=====