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Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning **and ending**

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

C Name of organization
HISTORIC CHARLESTON FOUNDATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 1120

City or town, state or province, country, and ZIP or foreign postal code
CHARLESTON, SC 29402

F Name and address of principal officer: GABRIELLE MEUNIER
40 EAST BAY STREET, CHARLESTON, SC 29401

D Employer identification number
57-6000599

E Telephone number
843-723-1623

G Gross receipts $ 12,600,756.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

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

J Website: WWW.HISTORICCHARLESTON.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1947 **M** State of legal domicile: SC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: IN PURSUIT OF ITS MISSION OF ADVOCACY, PRESERVATION AND EDUCATION, HISTORIC CHARLESTON FOUNDATION

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	29
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	29
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	80
6	Total number of volunteers (estimate if necessary)	6	330
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,626,458.	1,992,324.
9	Program service revenue (Part VIII, line 2g)	1,774,876.	2,009,470.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,050,265.	1,199,434.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	368,054.	567,227.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,819,653.	5,768,455.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,235,574.	2,543,480.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 493,261.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,416,346.	2,326,630.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,651,920.	4,870,110.
19	Revenue less expenses. Subtract line 18 from line 12	167,733.	898,345.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	34,726,932.	36,502,594.
21	Total liabilities (Part X, line 26)	593,710.	969,050.
22	Net assets or fund balances. Subtract line 21 from line 20	34,133,222.	35,533,544.

Part II Signature Block

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

Sign Here

Signature of officer Date
GABRIELLE MEUNIER, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Preparer's name JANICE A RATICA	Preparer's signature	Date 09/25/26	Check if self-employed ☐	PTIN P00358837
Firm's name ELLIOTT DAVIS ADVISORY, LLC			Firm's EIN 39-2519050	
Firm's address 500 EAST MOREHEAD STREET, SUITE 700 CHARLOTTE, NC 28202			Phone no. (704) 333-8881	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE MISSION OF HISTORIC CHARLESTON FOUNDATION IS TO ADVOCATE FOR A FUTURE FOR CHARLESTON THAT HONORS AND PROTECTS ITS PEOPLE, PLACES, CULTURE, AND COMMUNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes X No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... Yes X No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 689,686. including grants of $) (Revenue $ 483,004.)
PRESERVATION SERVICES - HISTORIC CHARLESTON FOUNDATION (HCF) IS ONE OF THE NATION'S OLDEST AND MOST RESPECTED HISTORIC PRESERVATION ORGANIZATIONS. FOUNDED IN 1947 BY A GROUP OF CONCERNED LOCAL CITIZENS, THE FOUNDATION CONTINUES ITS VITAL ROLE IN MANAGING GROWTH IN CHARLESTON AND PRESERVING THE CITY'S HISTORIC ARCHITECTURE AND NEIGHBORHOODS. HCF IS CURRENTLY ONE OF THE MOST INNOVATIVE AND EFFECTIVE PRESERVATION ADVOCACY ORGANIZATIONS IN THE UNITED STATES.

THE FOUNDATION CREATED THE NATION'S FIRST REVOLVING FUND FOR NEIGHBORHOODS, SAVING AND PROTECTING OVER 140 HISTORIC STRUCTURES, AND STRESSING THE IMPORTANCE OF REVITALIZING ENTIRE NEIGHBORHOODS RATHER THAN JUST INDIVIDUAL BUILDINGS. HCF CREDITS ITS ANSONBOROUGH PROJECT

4b (Code:) (Expenses $ 1,034,529. including grants of $) (Revenue $ 724,506.)
PUBLIC PROGRAMS - AS PART OF HCF'S MISSION TO EDUCATE THE PUBLIC ABOUT THE BENEFITS OF HISTORIC PRESERVATION, THE FOUNDATION HOLDS ITS ANNUAL CHARLESTON FESTIVAL (FORMERLY THE FESTIVAL OF HOUSES AND GARDENS). EACH MARCH AND APRIL THE MONTHLONG FESTIVAL ALLOWS VISITORS TO LEARN ABOUT AND VISIT THE CITY'S FINEST HISTORIC PRIVATE HOUSES AND GARDENS, AS WELL AS ATTEND WORKSHOPS, LECTURES, EDUCATIONAL CONCERTS, AND OTHER CULTURAL AND SOCIAL EVENTS, MORNING HISTORY WALKS, AS WELL AS SPECIALTY TOURS EDUCATING GUESTS ABOUT THE HISTORY, PRESERVATION, AND ADVOCACY ISSUES AROUND THE CITY. FOR 2025, THE FOUNDATION WAS ABLE TO HOST OVER 5,000 GUESTS AT ONE HUNDRED INDIVIDUAL EVENTS AND ENABLED ACCESS TO SEVENTY-FIVE PRIVATE HISTORIC HOMES AND GARDENS TO BETTER HIGHLIGHT THE BENEFITS OF PRESERVED SPACES. ADDITIONALLY, HCF HOSTED ITS NOW-ANNUAL

4c (Code:) (Expenses $ 1,724,216. including grants of $) (Revenue $ 1,207,509.)
MUSEUMS - HCF FULFILLS ITS EDUCATIONAL MISSION THROUGH THE INTERPRETATION OF ITS COLLECTIONS AND TWO OUTSTANDING MUSEUM HOUSES: THE NATHANIEL RUSSELL HOUSE, C. 1808, AT 51 MEETING STREET, ONE OF AMERICA'S MOST SIGNIFICANT NEOCLASSICAL FEDERAL TOWNHOUSES; AND THE AIKEN-RHETT HOUSE, C. 1820, AT 48 ELIZABETH STREET, WHERE VISITORS CAN STEP BACK IN TIME TO BETTER UNDERSTAND LIFE IN ANTEBELLUM CHARLESTON.

HISTORIC CHARLESTON FOUNDATION PURCHASED THE NATHANIEL RUSSELL HOUSE, C. 1808, A NATIONAL HISTORIC LANDMARK, IN 1955. VISITORS CONTINUE TO ADMIRE THE GRAND FEDERAL-STYLE TOWNHOUSE OF PROMINENT MERCHANT, NATHANIEL RUSSELL. COMPLETED IN 1808 WHEN RUSSELL WAS 70 YEARS OLD, THE LAVISHLY ORNAMENTED HOUSE SERVES AS A TESTAMENT TO THE GREAT WEALTH HE

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 3,448,431.

SEE SCHEDULE O FOR CONTINUATION(S)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	67		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 80			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	29		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	29		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed SC

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Own website ☐ Another's website X Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

GABRIELLE MEUNIER - 843-720-1193

40 EAST BAY STREET, CHARLESTON, SC 29401

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WINSLOW W. HASTIE PRESIDENT/CEO	36.00			X				193,707.	0.	19,189.
(2) ROUALEYN D DE HAAS CHIEF OPERATING OFFICER	36.00			X				128,185.	0.	16,597.
(3) GABRIELLE MEUNIER CHEIF FINANCIAL OFFICER	36.00			X				124,032.	0.	16,348.
(4) COURTENAY FAIN CHIEF PHILANTHROPY OFFICER	36.00			X				113,064.	0.	11,864.
(5) ELISSA JONES-TURANSKY DIRECTOR OF ADVOCACY	36.00					X		111,154.	0.	13,077.
(6) RUTH M. RAVENEL MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(7) GUYTON ASH MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(8) COLBY M. BROADWATER III MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(9) JESSICA AARON MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(10) VINCENT G. GRAHAM MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(11) SARAH-HAMILIN HASTINGS MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(12) HERB FRAZIER MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(13) WILLIAM E. APPLEGATE IV TREASURER, BOARD OF TRUSTEES	0.50	X						0.	0.	0.
(14) TYLER FRIEDMAN MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(15) CYNTHIA H. HAYES MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(16) SARAH ROSE JOHNSON MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(17) EDDIE BELLO MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARY AGNES CRAIG MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(19) SARAH R. DOLLENS MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(20) BRIAN C. DUFFY MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(21) ALEXANDRA MALLOY MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(22) SHAWAN GILLIANS MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(23) M. ROCH HILLENBRAND MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(24) F. PATRICIA SCARBOROUGH MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(25) ANNE G. TINKER MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
(26) FRANCES L. WEBSTER MEMBER, BOARD OF TRUSTEES	0.25	X						0.	0.	0.
1b Subtotal								670,142.	0.	77,075.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								670,142.	0.	77,075.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 5

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
RICHARD MARKS RESTORATION, INC, 12 VANDERHORST STREET, SUITE D, CHARLESTON,	ARCHITECTURAL CONSERVATION SERVICE	140,368.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 1

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) KATHERINE S. ROBINSON	0.25									
TUSTEE EMERITUS		X						0.	0.	0.
(28) MEG PHILLIPS	0.25									
MEMBER, BOARD OF TRUSTEES		X						0.	0.	0.
(29) JOE WARING	0.25									
MEMBER, BOARD OF TRUSTEES		X						0.	0.	0.
(30) DAVID MAYBANK III	1.00									
CHAIR, BOARD OF TRUST		X		X				0.	0.	0.
(31) J. WILLIS CANTEY III	0.25									
VICE CHAIR, BOARD OF TRUSTE		X		X				0.	0.	0.
(32) LAWRENCE W. GILLESPIE	0.25									
SECRETARY, BOARD OF TRUSTE		X		X				0.	0.	0.
(33) ANNE H. BLESSING	0.25									
PAST CHAIR, BOARD OF TRUSTEES		X		X				0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	191,434.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,800,890.				
	g Noncash contributions included in lines 1a-1f	1g	$ 268,390.				
	h **Total.** Add lines 1a-1f			1,992,324.			
Program Service Revenue		**Business Code**					
	2a THE CHARLESTON FESTIVAL/CHARLESTO	561520		861,497.	861,497.		
	b MUSEUM ADMISSIONS	561520		858,114.	858,114.		
	c SPONSORSHIPS	561520		240,330.	240,330.		
	d SPECIAL TOURS AND EVENTS	561520		24,261.	24,261.		
	e PRESERVISIONISTS	561520		13,194.	13,194.		
	f All other program service revenue	561520		12,074.	12,074.		
	g **Total.** Add lines 2a-2f			2,009,470.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			617,116.			617,116.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			100,925.			100,925.
			(i) Real	(ii) Personal			
	6a Gross rents	6a	148,411.				
	b Less: rental expenses	6b	0.				
	c Rental income or (loss)	6c	148,411.				
	d Net rental income or (loss)			148,411.	148,411.		
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a	7,102,248.	2,500.			
	b Less: cost or other basis and sales expenses	7b	6,522,122.	308.			
	c Gain or (loss)	7c	580,126.	2,192.			
	d Net gain or (loss)			582,318.			582,318.
	8a Gross income from fundraising events (not including $ 191,434. of contributions reported on line 1c). See Part IV, line 18	8a	370,624.				
	b Less: direct expenses	8b	309,871.				
	c Net income or (loss) from fundraising events			60,753.			60,753.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	173,770.				
	b Less: cost of goods sold	10b	0.				
	c Net income or (loss) from sales of inventory			173,770.	173,770.		
Miscellaneous Revenue		**Business Code**					
	11a MISCELLANEOUS INCOME	900099		83,368.	83,368.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			83,368.			
	12 **Total revenue.** See instructions			5,768,455.	2,415,019.	0.	1361112.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,292,172.	1,579,795.	397,336.	315,041.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	97,851.	67,440.	16,962.	13,449.
10 Payroll taxes	153,457.	105,765.	26,601.	21,091.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	94,235.		94,235.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	420,476.	285,213.	135,263.	
12 Advertising and promotion	125,115.	123,792.	444.	879.
13 Office expenses	59,849.	36,578.	16,603.	6,668.
14 Information technology	144,652.	48,084.	76,211.	20,357.
15 Royalties	5,633.	5,633.		
16 Occupancy	158,788.	139,769.	14,214.	4,805.
17 Travel	49,457.	43,613.	5,375.	469.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	6.	3.	2.	1.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	324,545.	242,167.	61,451.	20,927.
23 Insurance	212,607.	161,979.	40,803.	9,825.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAMS & EVENTS	467,234.	407,715.	12,821.	46,698.
b CREDIT CARD AND BANK FE	95,441.	67,776.	5,008.	22,657.
c PRINTING, POSTAGE, SHIP	71,535.	60,149.	3,565.	7,821.
d REPAIRS & GROUND MAINTE	58,738.	36,505.	20,065.	2,168.
e All other expenses	38,319.	36,455.	1,459.	405.
25 **Total functional expenses.** Add lines 1 through 24e	4,870,110.	3,448,431.	928,418.	493,261.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments		8,247,636.	2	7,219,553.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		15,460.	4	111,807.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net		311,790.	7	398,536.
	8	Inventories for sale or use		126,582.	8	10,000.
	9	Prepaid expenses and deferred charges		87,397.	9	190,508.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,507,237.			
	b	Less: accumulated depreciation	10b 7,390,481.	4,130,925.	10c	4,116,756.
	11	Investments - publicly traded securities		14,813,281.	11	17,519,211.
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		6,993,861.	15	6,936,223.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		34,726,932.	16	36,502,594.
Liabilities	17	Accounts payable and accrued expenses		224,377.	17	365,629.
	18	Grants payable			18	
	19	Deferred revenue		198,672.	19	517,469.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		2,289.	23	904.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		168,372.	25	85,048.
	26	**Total liabilities.** Add lines 17 through 25		593,710.	26	969,050.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		26,469,982.	27	27,666,065.
	28	Net assets with donor restrictions		7,663,240.	28	7,867,479.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		34,133,222.	32	35,533,544.
	33	Total liabilities and net assets/fund balances		34,726,932.	33	36,502,594.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,768,455.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,870,110.
3	Revenue less expenses. Subtract line 2 from line 1	3	898,345.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	34,133,222.
5	Net unrealized gains (losses) on investments	5	500,739.
6	Donated services and use of facilities	6	1,238.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	35,533,544.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

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

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2365203.	2086413.	1838471.	1626458.	1992323.	9908868.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	3674150.	3774767.	3099883.	1908535.	2066658.	14523993.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	6039353.	5861180.	4938354.	3534993.	4058981.	24432861.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	164,449.	388,024.	174,053.	321,280.	743,397.	1791203.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b	164,449.	388,024.	174,053.	321,280.	743,397.	1791203.
8 **Public support.** (Subtract line 7c from line 6.)						22641658.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6	6039353.	5861180.	4938354.	3534993.	4058981.	24432861.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	259,987.	315,405.	608,692.	729,847.	718,041.	2631972.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	259,987.	315,405.	608,692.	729,847.	718,041.	2631972.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	64,456.	56,293.	96,729.	130,895.	83,368.	431,741.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	6363796.	6232878.	5643775.	4395735.	4860390.	27496574.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	82.34 %
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	81.08 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	9.57 %
18 Investment income percentage from **2024** Schedule A, Part III, line 17	18	8.51 %

19a **33 1/3% support tests - 2025.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests - 2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental supported organization. *Describe in* **Part VI** *how you supported a governmental supported organization (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a, 3b, and 3c below.**			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* **Part VI.**	**3a**		
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* **Part VI.**	**3c**		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6 **Total annual distributions.** Add lines 1 through 5.	**6**	
7 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**7**	
8 Distributable amount for 2025 from Section C, line 6	**8**	
9 Line 7 amount divided by line 8 amount	**9**	

Section E - Distribution Allocations (see instructions)	**(i)** **Excess Distributions**	**(ii)** **Underdistributions Pre-2025**	**(iii)** **Distributable Amount for 2025**
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: $			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

Organization type (check one):

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

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

General Rule

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

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

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

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 13,160.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 10,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 10,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 9,435.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 28,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

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Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 5,094.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
8		$ 5,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
9		$ 7,360.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11		$ 39,640.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
12		$ 16,920.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 5,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		$ 6,481.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
20		$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
21		$ 19,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
22		$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
23		$ 25,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
24		$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
26		$ 15,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
27		$ 12,360.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
28		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
29		$ 13,160.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
30		$ 31,197.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		$ 15,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
32		$ 7,062.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
33		$ 99,650.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
34		$ 5,460.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
35		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
36		$ 5,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
38		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
39		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
40		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
41		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
42		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		$ 24,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
44		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
45		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
46		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
47		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
48		$ 18,660.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49		$ 6,360.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
50		$ 9,887.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
51		$ 5,746.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
52		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
53		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
54		$ 25,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
56		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
57		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
58		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
59		$ 6,820.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
60		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
61		$ 14,908.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
62		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
63		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
64		$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
65		$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
66		$ 10,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
67		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
68		$ 6,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
69		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
70		$ 460,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
71		$ 10,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
72		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
73		$ 7,360.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
74		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
75		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
76		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
77		$ 10,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
78		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
79		$ 6,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
80		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
81		$ 6,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
82		$ 28,058.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
83		$ 6,964.	Person [X] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
84		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
85		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
86		$ 28,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
87		$ 5,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
88		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
89		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
90		$ 5,066.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
91		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
92		$ 24,475.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
93		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
94		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	SECURITIES: 24 SHARES AAPL, $212.26 FMV PER SHARE	$ 5,094.	05/14/25
8	IN-KIND: SAILING CRUISE WITH BARTON & GRAY	$ 5,000.	11/14/25
11	IN-KIND: THEATER VENUE RENTAL AND THREE COURSE DINNER	$ 34,200.	11/13/25
19	SECURITIES: 307 SHARES BAEIX, $21.11 FMV PER SHARE	$ 6,481.	11/21/25
26	IN-KIND: HOTEL ACCOMMODATIONS AND EVENT SPACE	$ 15,000.	09/30/25
27	IN-KIND: GOLF PACKAGE AT YEAMAN'S HALL	$ 1,000.	11/14/25

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
31	IN-KIND: GARDEN PARTY AT THE SWORD GATE HOUSE	$ 15,000.	11/14/25
36	IN-KIND: MARKETING/PROMOTION AND SPEAKER FEES	$ 5,000.	09/30/25
54	IN-KIND: FORMAL DINNER AT TWO MEETING STREET WITH CHEF MIKE LATA AND TEAM	$ 25,000.	11/13/25
61	SECURITIES: 109 SHARES GL, $136.78 FMV PER SHARE	$ 14,908.	10/09/25
68	IN-KIND: SET UP AND BREAKDOWN OF ART/ITEMS AT AIKEN RHETT HOUSE	$ 6,000.	09/30/25
82	SECURITIES: 75 SHARES AVGO, $360.78 FMV PER SHARE	$ 27,058.	09/12/25

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
83	SECURITIES: 7 SHARES MSFT, $514.81 FMV PER SHARE	$ 3,604.	09/19/25
		$	
		$	
		$	
		$	
		$	

Name of organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number (EIN)
HISTORIC CHARLESTON FOUNDATION	57-6000599

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political campaign activity expenditures ..... $
3 Volunteer hours for political campaign activities .....

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No
4a Was a correction made? ..... ☐ Yes ☐ No
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... $
4 Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No
5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)	0.	0.
b Total lobbying expenditures to influence a legislative body (direct lobbying)	0.	0.
c Total lobbying expenditures (add lines 1a and 1b)	0.	0.
d Other exempt purpose expenditures	4,414,029.	0.
e Total exempt purpose expenditures (add lines 1c and 1d)	4,414,029.	0.
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	370,701.	0.
g Grassroots nontaxable amount (enter 25% of line 1f)	92,675.	0.
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.	

IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:
not over $500,000	20% of the amount on line 1e.
over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2022	(b) 2023	(c) 2024	(d) 2025	(e) Total
2a Lobbying nontaxable amount	345,518.	358,587.	325,148.	370,701.	1,399,954.
b Lobbying ceiling amount (150% of line 2a, column(e))					2,099,931.
c Total lobbying expenditures		1,000.			1,000.
d Grassroots nontaxable amount	86,380.	89,647.	81,287.	92,675.	349,989.
e Grassroots ceiling amount (150% of line 2d, column (e))					524,984.
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments, and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid):**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
HISTORIC CHARLESTON FOUNDATION

Employer identification number
57-6000599

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

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☒ Preservation of land for public use (for example, recreation or education)
- ☒ Protection of natural habitat
- ☒ Preservation of open space
- ☒ Preservation of a historically important land area
- ☒ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	247
b Total acreage restricted by conservation easements	2b	2,083.00
c Number of conservation easements on a certified historic structure included on line 2a	2c	241
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	47

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 1

4 Number of states where property subject to conservation easement is located 1

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☒ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 2865

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 99,563.

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☒ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

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

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

a [X] Public exhibition
b [X] Scholarly research
c [X] Preservation for future generations
d [X] Loan or exchange program
e [ ] Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII [ ]

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	14,472,400.	12,515,880.	11,358,157.	13,178,274.	10,367,655.
b Contributions	1,491,908.	250,000.	51,658.	47,361.	1,546,666.
c Net investment earnings, gains, and losses	1,424,658.	1,826,210.	1,452,196.	-1,677,321.	1,518,406.
d Grants or scholarships					
e Other expenditures for facilities and programs	168,146.	119,690.	346,131.	190,157.	254,453.
f Administrative expenses					
g End of year balance	17,220,820.	14,472,400.	12,515,880.	11,358,157.	13,178,274.

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

a Board designated or quasi-endowment 71.0000 %
b Permanent endowment 12.0000 %
c Term endowment 17.0000 %

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

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

	Yes	No
(i) Unrelated organizations? 3a(i)		X
(ii) Related organizations? 3a(ii)		X

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		844,411.	504,900.	339,511.
c Leasehold improvements		9,732,263.	6,264,475.	3,467,788.
d Equipment		549,694.	367,481.	182,213.
e Other		380,869.	253,625.	127,244.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				4,116,756.

532052 04-01-25

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) HISTORIC PROPERTIES AND COLLECTIONS	5,857,092.
(2) CONSTRUCTION IN PROGRESS	82,417.
(3) ROYALTIES RECEIVABLE	19,270.
(4) RIGHT-OF-USE ASSET	73,879.
(5) PROPERTY HELD FOR SALE	903,565.
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	6,936,223.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	85,048.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	85,048.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	7,451,666.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	500,739.		
b	Donated services and use of facilities	2b	1,238.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	1,275,469.		
e	Add lines 2a through 2d			2e	1,777,446.
3	Subtract line 2e from line 1			3	5,674,220.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	94,235.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	94,235.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	5,768,455.

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

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

1	Total expenses and losses per audited financial statements			1	6,051,344.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	1,275,469.		
e	Add lines 2a through 2d			2e	1,275,469.
3	Subtract line 2e from line 1			3	4,775,875.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	94,235.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	94,235.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	4,870,110.

Part XIII Supplemental Information

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

PART II, LINE 9:
EASEMENT FEES ARE REPORTED AS CONTRIBUTED REVENUE UNDER ENDOWMENT/INVESTMENTS AND EXPENSES ARE REPORTED IN OPERATING UNDER THE PRESERVATION DEPARTMENT.

PART III, LINE 4:
HISTORIC CHARLESTON EFFORTS TO PRESERVE CHARLESTON'S MATERIAL CULTURE AS WELL AS BUILT ENVIRONMENT BEGAN IN 1955 WITH THE PURCHASE OF THE NATHANIEL RUSSELL HOUSE. SINCE THAT TIME, HCF HAS ASSEMBLED A COLLECTION OF OVER FOUR THOUSAND DECORATIVE AND FINE ART ITEMS (ARCHITECTURAL ELEMENTS, SILVER, CERAMICS, GLASS, FURNITURE, METALWORK, PAINTINGS, SCULPTURES, TEXTILES, ETC.), MANY OF WHICH HAVE LOCAL PROVENANCES AND WERE MADE IN THE LOWCOUNTRY. THE EARLY COLLECTION DOCUMENTS CHARLESTON'S TRANSFORMATION FROM A COLONIAL OUTPOST TO A GRAND COSMOPOLITAN CITY. HCF'S 19TH CENTURY ARTIFACTS, INCLUDING THE AIKEN-RHETT FAMILY COLLECTION, ENABLE HCF TO ALSO TELL THE STORY OF ANTEBELLUM AND POST-CIVIL WAR CHARLESTON. HCF REMAINS DEDICATED TO SECURING NOTABLE EXAMPLES OF FINE AND DECORATIVE ART. HCF'S ARCHIVES CONSIST OF OVER 230 LINEAR FEET OF PAPER RECORDS, LARGELY CONSISTING OF PROPERTY RESEARCH, FILES ON NUMEROUS HISTORIC PRESERVATION SUBJECTS, AND HUNDREDS OF BLUEPRINTS. THESE RECORDS ARE ENHANCED BY THOUSANDS OF PHOTOGRAPHS AND A SMALL RESEARCH LIBRARY OF ALMOST 3,000 BOOKS, REPORTS, AND OTHER PUBLICATIONS. ADDITIONALLY, TO DATE, THE ONLINE CATALOG CONTAINS RECORDS FOR 2,321 BOOKS AND 7,178 ITEMS FROM THE ARCHIVES. ACQUIRING, INTERPRETING AND PRESERVING THE COLLECTIONS IS ONE OF THE MANY WAYS HCF ACTIVELY PRESERVES THE CITY'S RICH CULTURAL HERITAGE.

Part XIII Supplemental Information *(continued)*

PART V, LINE 4:
THE INCOME FROM DONOR RESTRICTED ENDOWMENT FUNDS IS USED AS SPECIFIED BY ORIGINAL DONOR GIFT AGREEMENTS: GARDENS, AWARDS, TRAINING, EMPLOYEE RETIREMENT, EMPLOYEE SALARIES, TRAINING AND GENERAL OPERATING FUNDS. THE BOARD DESIGNATED PORTION OF THE ENDOWMENT IS USED FOR GENERAL OPERATING SUPPORT, A LOSS RESERVE FUND FOR BUILDINGS AND SUPPORT FOR THE LONG TERM VIABILITY OF HISTORIC CHARLESTON FOUNDATION AND ITS HISTORIC PROPERTIES.

PART X, LINE 2:
MANAGEMENT EVALUATED THE FOUNDATION'S TAX POSITIONS AND CONCLUDED THAT THE FOUNDATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE CONSOLIDATED FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE FOR THE YEARS ENDED DECEMBER 31, 2025 OR 2024. THE FOUNDATION'S POLICY IS TO REPORT ACCRUED INTEREST RELATED TO UNRECOGNIZED TAX BENEFITS, WHEN APPLICABLE, AS INTEREST INCOME AND TO REPORT PENALTIES AS OTHER EXPENSE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:	
FUNDRAISING EVENT EXPENSES	309,871.
MELLON FOUNDATION PRIVATE GRANT	965,598.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	1,275,469.

PART XII, LINE 2D - OTHER ADJUSTMENTS:	
FUNDRAISING EVENT EXPENSES	309,871.
MELLON FOUNDATION PRIVATE GRANT	965,598.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	1,275,469.

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total						

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

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

		(a) Event #1 GALA (event type)	(b) Event #2 SOIREE (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	434,988.	127,070.		562,058.
	2 Less: Contributions	191,434.			191,434.
	3 Gross income (line 1 minus line 2)	243,554.	127,070.		370,624.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	262,448.	47,423.		309,871.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				309,871.
	11 Net income summary. Subtract line 10 from line 3, column (d)				60,753.

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

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

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter the name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**	X	
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☒ Compensation committee	☒ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☒ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
(1) WINSLOW W. HASTIE	(i)	193,707.	0.	0.	11,412.	7,777.	212,896.	0.
PRESIDENT/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE L
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
HISTORIC CHARLESTON FOUNDATION

Employer identification number
57-6000599

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 **(a)** Name of disqualified person	**(b)** Relationship between disqualified person and organization	**(c)** Description of transaction	**(d)** Corrected? Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... $

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	**(b)** Relationship with organization	**(c)** Purpose of loan	**(d)** Loan to or from the organization? To	From	**(e)** Original principal amount	**(f)** Balance due	**(g)** In default? Yes	No	**(h)** Approved by board or committee? Yes	No	**(i)** Written agreement? Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of assistance	**(d)** Type of assistance	**(e)** Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	(e) Sharing of organization's revenues? No
(1)	WALK AND TALK CHARLESTON	BUSINESS OWNED BY B	4,227.	CONTRACT FO		X
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:
(A) NAME OF PERSON: WALK AND TALK CHARLESTON
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
BUSINESS OWNED BY BOARD OF TRUSTEES MEMBER, TYLER FRIEDMAN
(D) DESCRIPTION OF TRANSACTION: CONTRACT FOR A FESTIVAL THEMED HISTORY TOUR - THIS TRANSACTION WAS NEGOTIATED AT ARM'S LENGTH AND IS AT, OR BELOW, FAIR MARKET VALUE

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art	X	5	6,175.	FAIR MARKET VALUE
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		2,500.	FAIR MARKET VALUE
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	10	122,970.	FAIR MARKET VALUE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (EVENT SPACE)	X	12	75,045.	FAIR MARKET VALUE
26	Other (EVENT ITEMS/CAT)	X	7	35,075.	FAIR MARKET VALUE
27	Other (PROFESSIONAL SE)	X	7	17,390.	FAIR MARKET VALUE
28	Other (EVENT ADVERTISI)	X	2	6,500.	FAIR MARKET VALUE

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

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

PART I, OTHER TYPES OF PROPERTY:
GIFT CERTIFICATES
(A) CHECK IF APPLICABLE = X
(B) NUMBER OF CONTRIBUTIONS = 5
(C) REVENUE REPORTED ON FORM 990, PART VIII $ 2735.
(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
HISTORIC CHARLESTON FOUNDATION

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57-6000599

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
HAS ACTIVELY ENGAGED THE COMMUNITY AND STAKEHOLDERS IN ISSUES OF LIVABILITY, SUSTAINABILITY, AFFORDABLE HOUSING, AND PROTECTION OF HISTORIC SETTLEMENT COMMUNITIES. THESE HAVE INCLUDED PHILIPS COMMUNITY AND HIGHWAY 41 CORRIDOR PROTECTION, THE LAUNCH OF THE COMMON CAUSE LOAN FUND AND THE NEXT PHASE OF THE ARMY CORP 3X3 SEAWALL, ET AL.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
WITH INSPIRING COMMUNITY-BASED CONSERVATION EFFORTS IN HISTORIC NEIGHBORHOODS THROUGHOUT THE NATION. THROUGH THE REVOLVING FUND, HCF CONTINUED SIGNIFICANT STABILIZATION OF A PURCHASED HISTORIC GAS STATION AT 80 ASHLEY AVENUE THAT WAS AT RISK OF DEMOLITION BY NEGLECT. WITH RESTRICTIVE COVENANTS IN PLACE, HCF PLACED THE BUILDING FOR SALE FOR PRESERVATION-MINDED BUYERS TO REVITALIZE THIS HISTORIC COMMERCIAL BUILDING.

THE FOUNDATION'S NEIGHBORHOOD REVITALIZATION INITIATIVE IS AN ARM OF THE REVOLVING FUND. ESTABLISHED IN 1995, THE GOAL IS TO BE A CATALYST FOR THE PRESERVATION OF NEIGHBORHOODS BY CREATING COMMUNITY GATHERING SPACES AND REHABILITATING DETERIORATED HISTORIC PROPERTIES, WHILE ALSO PREVENTING DISPLACEMENT OF LONG-TERM RESIDENTS. IN 2014, HCF PROVIDED FUNDING TO ESTABLISH THE ROMNEY URBAN GARDEN, A JOINT PROJECT WITH NEW ISRAEL REFORMED EPISCOPAL CHURCH WHICH OWNED AN ABANDONED LOT IN THE NORTH CENTRAL NEIGHBORHOOD. THE COMMUNITY GARDEN CONTINUES TO FLOURISH AS THE SITE OF COMMUNITY EVENTS TO INCLUDE MUSICAL PERFORMANCES, POETRY READINGS AND PIZZA PARTIES, WITH PIZZA AND PIES MADE IN THE GARDEN'S OVEN. THE COMMUNITY GATHERING SPACE CONCEPT HAS BEEN SO SUCCESSFUL THAT HCF EXPANDED THE PROGRAM TO INCLUDE WORKING WITH LOCAL PARTNERS TO ESTABLISH A BOOK NOOK READING AREA AND POLLINATOR GARDEN IN THE SAME NEIGHBORHOOD.

THE FOUNDATION'S COMMON CAUSE LOAN FUND IS A PARTNERSHIP BETWEEN HCF AND THE HOUSING AFFORDABILITY NON-PROFIT, THE CHARLESTON REDEVELOPMENT CORPORATION. THE COMMON CAUSE LOAN FUND PROVIDES LOANS OF UP TO $60,000 FOR EXTERIOR REPAIRS TO HISTORIC HOUSES FOR INCOME-QUALIFIED HOMEOWNERS. THESE LEGACY HOMEOWNERS CONTRIBUTE TO THE CULTURAL FABRIC OF CHARLESTON, AND THESE NEEDED REPAIRS HELP FAMILIES TO RETAIN OWNERSHIP OF THEIR HOMES. POTENTIAL PARTICIPANTS ARE BELOW THE 80% OF AREA MEDIAN INCOME THRESHOLD. IN 2025, HCF APPROVED SIX REPAIR PROJECTS UNDER THE COMMON CAUSE LOAN FUND. THROUGH A SIGNIFICANT FEDERAL GRANT, HCF WILL BE EXPANDING THE PROGRAM TO INCLUDE MUCH LARGER SCALE REPAIRS AND WILL INCLUDE PROPERTIES IN NORTH CHARLESTON AS WELL.

HCF IS ALSO KNOWN AS AN INNOVATOR IN HISTORIC EASEMENT AND COVENANT PROGRAMS. THE FOUNDATION HOLDS APPROXIMATELY 380 EASEMENTS AND RESTRICTIVE COVENANTS, WHICH PROTECT HISTORIC BUILDINGS IN THE CITY AND OUTLYING AREAS AS WELL AS OVER TWO THOUSAND ACRES OF OPEN LAND OF HISTORIC SIGNIFICANCE. PROPERTIES PROTECTED BY EASEMENTS AND COVENANTS HELD BY HCF ARE AS DIVERSE AS THE MAGNIFICENT C.1772 WILLIAM GIBBES HOUSE IN DOWNTOWN CHARLESTON TO THE C.1939 AULDBRASS NEAR BEAUFORT, SC, THE ONLY PLANTATION DESIGNED BY FRANK LLOYD WRIGHT. THROUGH ITS EASEMENTS MANAGER, THE FOUNDATION PERFORMS ANNUAL INSPECTIONS AND

Name of the organization: HISTORIC CHARLESTON FOUNDATION
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PROVIDES TECHNICAL OUTREACH TO ALL OUR EASEMENT AND COVENANT PROPERTY OWNERS, HELPING WITH APPROPRIATE CONSERVATION TECHNIQUES FOR ISSUES RANGING FROM BRICK RE-POINTING TO WINDOW RESTORATION TO THE CLEANING OF ARCHITECTURAL STONE.

THE FOUNDATION ACTIVELY ADVOCATES AND CONTINUALLY MONITORS ISSUES OF PRESERVATION, URBAN PLANNING, CLIMATE RESILIENCE, LIVABILITY, AND DEVELOPMENT ACROSS THE CITY AND COUNTY OF CHARLESTON AND IS A STAUNCH DEFENDER OF THE PUBLIC PROCESS. THE PRESERVATION DEPARTMENT MAKES SIGNIFICANT CONTRIBUTIONS AND PROVIDES INPUT AT COUNTY AND CITY COUNCIL, ZONING, PLANNING, AND DESIGN REVIEW HEARINGS. STAFF ALSO MEET REGULARLY WITH PROPERTY OWNERS, DEVELOPERS, AND ARCHITECTS TO REVIEW THEIR PROPOSED PROJECTS. SPECIAL PROJECTS INCLUDE RESEARCH AND DOCUMENTATION OF HISTORIC PROPERTIES, NATIONAL REGISTER NOMINATIONS, AND ASSISTING THE CITY WITH THE DEVELOPMENT OF SOUND PUBLIC POLICIES. RESPONDING TO THE SIGNIFICANT DEMOGRAPHIC, ENVIRONMENTAL, AND ECONOMIC CHANGES IN CHARLESTON OVER THE LAST 20 YEARS, HCF CONSTANTLY WORKS WITH THE CITY TO RE-ALIGN OUR LAND USE PLANNING PRACTICES TO ADDRESS THESE CHANGES. IN 2025, HCF ACTIVELY CONTINUED TO WORK WITH THE CITY, DEVELOPERS, AND OTHER STAKEHOLDERS ON THE REDEVELOPMENT PLAN FOR THE UNION PIER TERMINAL, A HISTORICALLY AND GEOGRAPHICALLY SIGNIFICANT AND IMPORTANT PARCEL OF OVER SIXTY-FIVE ACRES IN DOWNTOWN CHARLESTON ADJACENT TO TWO HISTORIC NEIGHBORHOODS. THROUGH OUR ACTIVE PARTICIPATION, HCF IS A LEADING ADVOCATE FOR DEVELOPMENT ON UNION PIER THAT REFLECTS HISTORIC CHARLESTON'S DEVELOPMENT PATTERNS, CENTERED AROUND AN ACCESSIBLE AND VIBRANT PUBLIC REALM. ADDITIONALLY, HCF IS WORKING WITH THE CITY AND STAKEHOLDERS ON A REVISED PENINSULA PLAN AND A NEW TOURISM PLAN.

AS PART OF THE OUTREACH TO PROTECT HISTORIC AFRICAN AMERICAN RESOURCES IN THE COMMUNITY, THE FOUNDATION CONTINUES ITS PROACTIVE EFFORTS ON BEHALF OF AFRICAN AMERICAN SETTLEMENT COMMUNITIES. WITH SUPPORT FROM HCF AND OTHER PARTNERS, SETTLEMENT COMMUNITY LEADERS HAVE MOUNTED GRASSROOTS PRESERVATION EFFORTS TO SAVE THEIR COMMUNITIES. AS A RESULT, CHARLESTON COUNTY NOW FORMALLY RECOGNIZES FOUR HISTORIC DISTRICTS: TEN MILE, PHILLIPS COMMUNITY, BEEFIELD COMMUNITY, AND HAMLIN. THE OFFICIAL DESIGNATION PROTECTS THESE COMMUNITIES FROM OVER-DEVELOPMENT THROUGH THE OVERSIGHT OF THE CHARLESTON COUNTY HISTORIC PRESERVATION COMMISSION (HPC)ENSURING THAT CHANGES TO THE COMMUNITY DEMONSTRATE "CONSISTENCY WITH THE PREVAILING PATTERNS OF EXISTING LOTS, DENSITIES, SPACING OF HOMES, LOT SIZES AND SHAPES, AND OTHER CHARACTERISTICS OF THE HISTORIC DISTRICT THAT THE HISTORIC PRESERVATION COMMISSION DEEMS APPLICABLE."

THE FOUNDATION HAS WORKED FOR YEARS TO PROTECT THE HISTORIC SOL LEGARE COMMUNITY AND THE ICONIC PINE TREE HOTEL. CONSTRUCTED IN 1962, THE PINE TREE HOTEL PROVIDED BLACK TOURISTS WITH ACCOMMODATION WHILE THEY ENJOYED THE MUSIC, FOOD, AND RECREATION AT MOSQUITO BEACH. "SKEETA BEACH" WAS A PLACE WHERE AFRICAN AMERICANS COULD GATHER AND ENJOY THE SOUTH CAROLINA COAST, AS POPULAR BEACH DESTINATIONS AT THE TIME WERE RACIALLY SEGREGATED DURING THE JIM CROW ERA IN THE AMERICAN SOUTH. IN 2025, HCF WORKED WITH THE NEWLY FORMED HISTORICAL MOSQUITO BEACH FOUNDATION TO SECURE SIGNIFICANT FUNDING TO COMPLETE THE RESTORATION OF THE PINE TREE HOTEL AND THE ADJACENT SKEETA BEACH LOUNGE WHICH WILL HELP TO SECURE THIS OFF THE BEATEN PATH HISTORIC DISTRICT AS A DESTINATION FOR PEOPLE TO IMMERSE THEMSELVES IN AUTHENTIC GULLAH-GEECHEE CULTURE AND FOODWAYS.

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THROUGH ITS NEW SAVING GRACE INITIATIVE, HCF AIMS TO SUPPORT CHARLESTON'S HISTORIC BLACK CHURCHES BY CONNECTING CONGREGATIONS WITH PRESERVATION EXPERTS AND RESOURCES TO MAINTAIN THEIR BUILDINGS AND ENSURE THEIR CONTINUED PRESENCE IN HISTORIC NEIGHBORHOODS. THESE CHURCHES HAVE PLAYED A VITAL ROLE IN WORSHIP, CULTURAL IDENTITY, AND CIVIL RIGHTS ACTIVISM. THE INITIATIVE HAS SEEN STRONG INTEREST, HIGHLIGHTING THE SIGNIFICANT NEED FOR SUPPORT. HCF HAS PARTNERED WITH SEVERAL ENTHUSIASTIC COLLABORATORS DURING ITS PILOT PHASE ASSISTING ST. JOHN'S REFORMED EPISCOPAL CHURCH AND NEW TABERNACLE FOURTH BAPTIST CHURCH.

HCF SEEKS TO PROTECT CHARLESTON'S ARCHITECTURAL, HISTORICAL, AND CULTURAL INTEGRITY THROUGH SCHOLARLY RESEARCH AND DOCUMENTATION. THE MARGARETTA CHILDS ARCHIVES INCLUDE HISTORIC BUILDING DOCUMENTATION, PHOTOS, DRAWINGS, AND OTHER MATERIALS THAT ARE USEFUL TO THOSE RESEARCHING PROPERTIES THROUGHOUT CHARLESTON. THE ONLINE CATALOGUE CONTAINS RECORDS FOR 2,329 BOOKS IN THE FOUNDATION'S LIBRARY AND 7,202 ITEMS FROM THE ARCHIVES, MAKING THE FOUNDATION'S ARCHIVES AND LIBRARY EVEN MORE ACCESSIBLE TO THE PUBLIC.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:
CHARLESTON BY DESIGN; A SHOWCASE OF INTERIORS, ARCHITECTURE AND DECORATIVE ARTS, SHOWING THE IMPORTANCE OF INTERSECTION OF PRESERVATION AND DESIGN, FEATURING DESIGNER HOME TOURS, LECTURES, AND EDUCATIONAL EVENTS.

THE FOUNDATION CONTINUED TO EMPHASIZE ITS CURRICULUM-BASED FIELD TRIP OPPORTUNITIES. WITH CONTINUED LOGISTICAL AND BUDGETARY ISSUES, STUDENT VISITATION FROM LOCAL AND REGIONAL SCHOOLS WAS SEVERELY OBSTRUCTED, BUT HCF CONTINUES TO HOST AN INCREASING NUMBER OF BOTH ELEMENTARY AND HIGH SCHOOL FIELD TRIPS, WITH AN ADDITIONAL EMPHASIS ON HOSTING UNDERGRADUATE AND GRADUATE LEVEL STUDENTS IN THE FIELD OF HISTORY AND ARCHITECTURAL PRESERVATION, HIGHLIGHTING BOTH MUSEUM HOUSES AS LIVING LABORATORIES. WE ARE FOCUSING ON REIMAGINING OUR EDUCATIONAL CURRICULUM AND CONDUCTING ENHANCED FIELD TRIPS WITH PLANS FOR CONTINUED GROWTH.

HCF ALSO HOSTED PUBLIC PROGRAMS IN 2025, SPECIFICALLY A FUTURE OF RESPONSIBLE TOURISM ADVOCACY FORUM WITH THE CITY OF CHARLESTON, BLOOMBERG ASSOCIATES, AND EXPLORE CHARLESTON TO ADDRESS TOURISM AND LIVABILITY THROUGH A RESIDENT-FOCUSED LENS. DRAWING ON TOURISM PLANNING, COMMUNITY CONCERNS, POLLING, PEER-CITY CASE STUDIES, AND LOCAL EXPERIENCE, THE PROGRAM FEATURED MAYOR WILLIAM COGSWELL; DR. DANIEL GUTTENTAG OF THE COLLEGE OF CHARLESTON; AND BLOOMBERG ASSOCIATES' GEORGE FERTITTA, GORDON INNES, AND KATE D. LEVIN. SPEAKERS HIGHLIGHTED RESIDENT-FIRST TOURISM MANAGEMENT, DISPERSING VISITORS BEYOND DOWNTOWN, THE IMPORTANCE OF ARTS AND CULTURE, AND PROMOTING RESPECTFUL VISITOR BEHAVIOR. THE FORUM LAUNCHED BROADER CITY-LED OUTREACH AND RECOMMENDATIONS FOR CHARLESTON'S NEXT TOURISM MANAGEMENT STRATEGY.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
ACCUMULATED OVER HIS DISTINGUISHED LIFETIME. THEN, AS NOW, THE NATHANIEL RUSSELL HOUSE IS AMONG THE FINEST DWELLINGS IN CHARLESTON. THE HOUSE ALSO STANDS IN CONTRAST TO OTHER CONTEMPORARY CHARLESTON RESIDENCES WITH A UNIQUE GEOMETRIC FLOOR PLAN AND FINE ARCHITECTURAL

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DETAILING. THE INTERIOR BOASTS A SPACIOUS RECEPTION ROOM WITH INTRICATE GLAZED DOORS, AN ELEGANT FREE-FLYING STAIRCASE, AND ELABORATE TROMPE-L'OEIL DECORATION FROM THE FIRST TO THE THIRD FLOORS. PAINSTAKINGLY RESTORED TO ITS ORIGINAL 1808 APPEARANCE, THE RUSSELL HOUSE ALSO SERVES AS THE IDEAL EXHIBITION SPACE FOR HCF'S OUTSTANDING COLLECTION OF FINE AND DECORATIVE ARTS. 1808 APPEARANCE, THE RUSSELL HOUSE ALSO SERVES AS THE IDEAL EXHIBITION SPACE FOR HCF'S OUTSTANDING COLLECTION OF FINE AND DECORATIVE ARTS.

IN A COMMITMENT TO TELL THE STORIES OF EVERYONE WHO LIVED AND LABORED ON THE PROPERTIES OF THE FOUNDATION'S TWO HOUSE MUSEUMS, THE APP-BASED AUDIO GUIDES INTERPRET THE HISTORIES OF THE HOUSES, ARCHITECTURE AND MUSEUM OBJECTS AND DISCUSS THE LIVES OF THE WHITE FAMILIES WHO OWNED THE PROPERTIES AS WELL AS THE ENSLAVED PEOPLE WHO LIVED THERE. COMMENTARY FROM LOCAL EXPERTS SUPPLEMENT THE AUDIO GUIDE, RANGING FROM A DISCUSSION OF THE HARSH REALITIES OF ENSLAVED LIFE TO ENTERTAINING IN THE ANTEBELLUM PERIOD TO COLONIAL PAINTING TECHNIQUES. THE APP ALSO FEATURES A WALKING GUIDE TO CHARLESTON'S WELL-KNOWN HISTORIC SITES WITH OVER THREE HUNDRED POINTS OF INTEREST AND THIRTY AUDIO STOPS. UNDERREPRESENTED NARRATIVES INCLUDE THE SIGNIFICANT ROLE THE GRIMKE SISTERS PLAYED IN THE ABOLITIONIST MOVEMENT, OR THE ROLE OF THE FREEDMAN'S COTTAGE IN POST-CIVIL WAR CHARLESTON.

THE AIKEN-RHETT HOUSE, C. 1820, WAS BUILT BY JOHN ROBINSON AND EXPANDED BY GOVERNOR AND MRS. WILLIAM AIKEN JR. IN THE 1830S. THE PROPERTY, WHICH REMAINED IN THE FAMILY UNTIL 1975, HAS SURVIVED AS A UNIQUE TIME CAPSULE, NEARLY UNALTERED SINCE 1858. THE MUSEUM HOUSE'S ORIGINAL DEPENDENCIES INCLUDE THE KITCHEN, SLAVES' QUARTERS, STABLE, COACH HOUSE, AND PRIVIES. TOGETHER WITH THE MAIN HOUSE, THESE STRUCTURES COMBINE TO FORM A RARE AND UNIQUE 19TH CENTURY URBAN COMPLEX. THE BUILDINGS AND THE ARTIFACTS WITHIN THEM POIGNANTLY ILLUSTRATE THE CONNECTIONS AMONG ALL MEMBERS OF THE HOUSEHOLD, THOSE WHO LIVED IN THE MAIN HOUSE AS WELL AS THOSE WHO LIVED AND WORKED AS ENSLAVED AFRICAN AMERICANS ON THE PROPERTY.

THE HISTORIC CHARLESTON FOUNDATION HAS ADOPTED A UNIQUE APPROACH TO STEWARDSHIP OF THE HOUSE. THANKS IN GREAT PART TO A PRESTIGIOUS SAVE AMERICA'S TREASURES GRANT, HCF HAS RESTORED AND THUS PROTECTED THE BUILDING'S EXTERIOR TO ITS 1858-1860 APPEARANCE. THE PRESERVATION PLAN FOR THE ORIGINAL HISTORIC INTERIOR IS STABILIZATION AND CONSERVATION. THIS RARE APPROACH ENABLES THE INTERPRETATION OF THE HOUSE'S CONTINUED HABITATION AND ITS CHANGES OVER TIME AS MODERN TECHNOLOGIES, SUCH AS GAS LIGHTING AND ELECTRICITY, WERE ADOPTED. THE PERIOD FINISHES, SUCH AS ORIGINAL 19TH CENTURY WALLPAPERS, MAKE THE AIKEN-RHETT SITE ONE OF THE NATION'S MOST IMPORTANT HOUSE MUSEUMS, AND THE INTACT DECORATIVE LAYERS HELP US BETTER UNDERSTAND NINETEENTH-CENTURY CONCEPTIONS OF REFINEMENT, PATTERNS OF CONSUMPTION, AND DECORATIVE PREFERENCES IN THE CAROLINA LOWCOUNTRY.

UNLIKE OTHER HISTORIC HOUSE MUSEUMS, ALL OBJECTS ON DISPLAY ARE ORIGINAL TO THE HOUSE, PURCHASED BY GOV. AIKEN AND HIS WIFE, HARRIET LOWNDES AIKEN. DURING THEIR RESIDENCY, THE HOUSE WENT THROUGH SEVERAL DECORATIVE PERIODS AS THE COUPLE KEPT CURRENT WITH THE LATEST FASHIONS. WHILE MOST OF THE FURNISHINGS IN THE HOUSE WERE IN THE PLAIN GRECIAN STYLE, GOTHIC-INSPIRED AND ROCOCO REVIVAL OBJECTS WERE ACQUIRED FOR THEIR COLLECTION OVER TIME. LINKING THE INTERIOR AND EXTERIOR, IT IS NO

Name of the organization: HISTORIC CHARLESTON FOUNDATION
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COINCIDENCE THAT THESE ITEMS CLOSELY RELATE TO THE GOTHIC ELEMENTS FOUND IN THE OUTBUILDINGS.

IN 2025, THE TRUSTEES REAFFIRMED THE FOUNDATION'S ENDURING COMMITMENT TO THE AIKEN-RHETT HOUSE AND NATHANIEL RUSSELL HOUSE THROUGH THE ADOPTION OF A NEW STRATEGIC PLAN FOR THE MUSEUMS. THE PLAN UNDERSCORES HCF'S CONTINUED STEWARDSHIP OF THESE NATIONALLY SIGNIFICANT PROPERTIES AND SETS PRIORITIES FOR PRESERVATION, COLLECTIONS CARE, INTERPRETATION, RESEARCH, EDUCATION, INNOVATIVE PROGRAMMING, AND EXPANDED ACCESS. HCF ALSO ADVANCED COMMUNITY ENGAGEMENT THROUGH THE FORMATION OF A DESCENDANTS ADVISORY GROUP. SUPPORTED BY A GENEROUS GRANT FROM THE GAYLORD AND DOROTHY DONNELLEY FOUNDATION AND GUIDED BY HISTORIAN SHAWN HALIFAX, THE GROUP HELPED DEVELOP A CONCEPTUAL FRAMEWORK THAT WILL SHAPE FUTURE PUBLIC NARRATIVES, VISITOR EXPERIENCES, AND BEST PRACTICES FOR PEER INSTITUTIONS ACROSS THE LOWCOUNTRY.

FORM 990, PART VI, SECTION A, LINE 4:
DURING THE 2025 FISCAL YEAR, THE FOUNDATION AMENDED ITS BYLAWS TO MODERNIZE AND ENHANCE GOVERNANCE PROCEDURES. KEY CHANGES INCLUDED: (I) GRANTING VOTING RIGHTS AND BOARD MEMBERSHIP STATUS TO THE IMMEDIATE PAST BOARD CHAIR; (II) COMBINING THE GOVERNANCE COMMITTEE AND NOMINATING COMMITTEE INTO A SINGLE GOVERNANCE AND NOMINATING COMMITTEE WITH EXPANDED OVERSIGHT RESPONSIBILITIES; (III) EXPRESSLY AUTHORIZING PARTICIPATION IN BOARD MEETINGS THROUGH ELECTRONIC COMMUNICATION AND PERMITTING BOARD ACTION BY UNANIMOUS WRITTEN CONSENT; (IV) TRANSFERRING APPROVAL AND FINANCIAL AUTHORIZATION PROCEDURS FROM THE BYLAWS TO A BOARD-APPROVED AUTHORITIES GUIDE; AND (V) STREAMLINING THE PROCESS FOR FUTURE BYLAW AMENDMENTS. THESE AMENDMENTS WERE ADOPTED TO IMPROVE GOVERNANCE EFFICIENCY, CLARIFY BOARD OPERATIONS, AND ALIGN GOVERNING PRACTICES WITH CURRENT NONPROFIT GOVERNANCE STANDARDS.

FORM 990, PART VI, SECTION B, LINE 11B:
A DRAFT OF THE 990 IS REVIEWED BY THE CFO, THEN THE PRESIDENT/CEO AND THE CHAIR OF THE FINANCE COMMITTEE. FOLLOWING THEIR REVIEW, A FINAL DRAFT OF THE 990 IS ELECTRONICALLY SENT TO THE BOARD BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:
THE BOARD OF TRUSTEES EVALUATES ALL POTENTIAL CONFLICTS OF INTEREST ON AN ANNUAL BASIS. IN THE EVENT OF A CONFLICT, THE BOARD WILL CONSIDER THE NATURE OF THE CONFLICT, AND IF WARRANTED, THE INDIVIDUAL IS ASKED TO RECUSE HIMSELF/HERSELF FROM DISCUSSION AND VOTING. ALTERNATIVELY, IF THERE IS A POTENTIAL BUSINESS CONFLICT, THE BOARD MAY BE ASKED TO EVALUATE APPROPRIATENESS AND, IF NECESSARY, MANDATE A CHANGE TO OR DISCONTINUE THE RELATIONSHIP.

FORM 990, PART VI, SECTION B, LINE 15:
THE EXECUTIVE COMMITTEE IN EXECUTIVE SESSIONS REVIEWS THE COMPENSATION OF THE PRESIDENT/CEO TAKING INTO ACCOUNT COMPARABLE SALARIES WITHIN A VARIETY OF SECTORS IN CHARLESTON AND THE BUDGET LIMITATIONS APPROVED FOR THE UPCOMING YEAR BY THE BOARD OF TRUSTEES.

THE PRESIDENT/CEO REVIEWS THE COMPENSATION OF OTHER EMPLOYEES TAKING INTO ACCOUNT COMPARABLE SALARIES WITHIN A VARIETY OF SECTORS IN CHARLESTON AND THE BUDGET LIMITATIONS APPROVED FOR THE UPCOMING YEAR BY THE BOARD OF TRUSTEES. ALL DECISIONS RELATED TO COMPENSATION ARE DOCUMENTED.

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FORM 990, PART VI, SECTION C, LINE 19:
ALL INFORMATION IS AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C
THE FINANCE COMMITTEE ACTS AS BOTH THE FINANCE COMMITTEE AND AUDIT COMMITTEE TO INTERVIEW PROSPECTIVE AUDIT FIRMS TO CONDUCT THE ANNUAL INDEPENDENT AUDIT OF THE ORGANIZATION THROUGH A PROPOSAL PROCESS, MAKING RECOMMENDATIONS FOR HIRING TO THE BOARD OF TRUSTEES.

SCHEDULE R (Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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Employer identification number
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Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
80 ASHLEY LLC 40 EAST BAY STREET CHARLESTON, SC 29401	HOLD PROPERTY FOR PRESERVATION	SOUTH CAROLINA	0.	0.	HISTORIC CHARLESTON FOUNDATION
HCF REALTY LLC 40 EAST BAY STREET CHARLESTON, SC 29401	HOLD PROPERTY FOR PRESERVATION	SOUTH CAROLINA	0.	0.	HISTORIC CHARLESTON FOUNDATION
SANTEE DELTA CULTURAL RESOURCE PROJECT, LLC 40 EAST BAY STREET CHARLESTON, SC 29401	TO PROTECT AND PRESERVE THE CULUTRAL LANDSCAPE OF THE SANTEE DELTA	SOUTH CAROLINA	0.	0.	HISTORIC CHARLESTON FOUNDATION

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

			Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**			
b Gift, grant, or capital contribution to related organization(s)	**1b**			
c Gift, grant, or capital contribution from related organization(s)	**1c**			
d Loans or loan guarantees to or for related organization(s)	**1d**			
e Loans or loan guarantees by related organization(s)	**1e**			
f Dividends from related organization(s)	**1f**			
g Sale of assets to related organization(s)	**1g**			
h Purchase of assets from related organization(s)	**1h**			
i Exchange of assets with related organization(s)	**1i**			
j Lease of facilities, equipment, or other assets to related organization(s)	**1j**			
k Lease of facilities, equipment, or other assets from related organization(s)	**1k**			
l Performance of services or membership or fundraising solicitations for related organization(s)	**1l**			
m Performance of services or membership or fundraising solicitations by related organization(s)	**1m**			
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**			
o Sharing of paid employees with related organization(s)	**1o**			
p Reimbursement paid to related organization(s) for expenses	**1p**			
q Reimbursement paid by related organization(s) for expenses	**1q**			
r Other transfer of cash or property to related organization(s)	**1r**			
s Other transfer of cash or property from related organization(s)	**1s**			

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

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

OMB No. 1545-0047

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

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.

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.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
HISTORIC CHARLESTON FOUNDATION

Taxpayer identification number (TIN)
57-6000599

Number, street, and room or suite no. If a P.O. box, see instructions.
P.O. BOX 1120

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
CHARLESTON, SC 29402

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of GABRIELLE MEUNIER
40 EAST BAY STREET - CHARLESTON, SC 29401

Telephone No. 843-720-1193 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 NOVEMBER 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 25 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

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
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.	**3b**	$	0.
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.	**3c**	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 523841 04-01-25