Form **8940**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service

Request for Miscellaneous Determination

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form8940 for instructions and the latest information.

OMB No. 1545-0047

Note: *If your request is approved, the information you provide may be open for public inspection.*

Use the "?" buttons throughout this form for help in completing your request. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1 Full Name of Organization (exactly as it appears in your organizing document)
CREATE HEALTHY MANAGEMENT

2 Care of Name (if applicable)

3 Mailing Address (number, street and room/suite)	**4** City	**5** Country
PO BOX 1339	FREDERICKSBURG	United States

6 State	**7** Zip Code + 4	**8** Foreign Province (or State)	**9** Foreign Postal Code
Texas	78624		

10 Employer Identification Number	**11** Month Tax Year Ends	**12** Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)
[redacted]	DECEMBER	CHRIS SEMMLER

13 Contact Telephone Number	**14** Fax Number (optional)	**15** User Fee Submitted
830-997-1297		$600.00

16 Organization's Website (if available): www.createhealthy.org

17 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: JAYNE	Last Name: POPE	Title: PRESIDENT AND CEO
Mailing Address: PO BOX 1339	City: FREDERICKSBURG	
State (or Province): TX	Zip Code (or Foreign Postal Code): 78624	
First Name: CHRIS	Last Name: SEMMLER	Title: VP OF FINANCE
Mailing Address: PO BOX 1339	City: FREDERICKSBURG	
State (or Province): TX	Zip Code (or Foreign Postal Code): 78624	
First Name: TODD	Last Name: WILLINGHAM	Title: VICE CHAIR
Mailing Address: PO BOX 1339	City: FREDERICKSBURG	
State (or Province): TX	Zip Code (or Foreign Postal Code): 78624	
First Name: JOHN	Last Name: RAMSAY	Title: SECRETARY
Mailing Address: PO BOX 1339	City: FREDERICKSBURG	
State (or Province): TX	Zip Code (or Foreign Postal Code): 78624	
First Name: JOEL	Last Name: JUNKER	Title: BOARD CHAIR
Mailing Address: PO BOX 1339	City: FREDERICKSBURG	
State (or Province): TX	Zip Code (or Foreign Postal Code): 78624	

☑ Check here to add more officers, directors, and/or trustees.

CHRIS SCHOESSOW, DIRECTOR, PO BOX 1339, FREDERICKSBURG, TX 78624 MELANY CANFIELD, DIRECTOR, PO BOX 1339, FREDERICKSBURG, TX 78624 BONNIE STEWART, DIRECTOR, PO BOX 1339, FREDERICKSBURG, TX 78624 JOHN HUTCHERSON, DIRECTOR, PO BOX 1339, FREDERICKSBURG, TX 78624

Part II Type of Request (See Instructions for attachments to upload with your particular request)

1 Select the item below that best describes your request.

- ○ Advance approval of certain set-asides described in section 4942(g)(2) (Schedule A)
- ○ Advance approval of voter registration activities described in section 4945(f) (Schedule B)
- ○ Advance approval of scholarship procedures described in section 4945(g) (Schedule C)
- ○ Exception from Form 990 filing requirements (Schedule D)
- ○ Advance approval that a potential grant or contribution constitutes an "unusual grant" (Schedule E)
- ○ Change in Type (or initial determination of Type) of a section 509(a)(3) organization (Schedule F)
- ● Reclassification of foundation status, including a voluntary request from a public charity for private foundation status (Schedule G)
- ○ Termination of private foundation status under section 507(b)(1)(B)—advance ruling request (Schedule H)
- ○ Notice Only - Termination of private foundation status under section 507(b)(1)(B) (Schedule I)
- ○ Termination of private foundation status under section 507(b)(1)(B)—60-month period ended (Schedule J)
- ○ Voluntary termination of section 501(c)(3) recognition by a Government Entity (See Instructions)
- ○ Canadian registered charities: listing on Pub. 78 Data and/or public charity classification (Schedule K)
- ○ Group Exemption Letter (Schedule Q)

Part III Explanation of Request

1 Provide a detailed description of your request.

Create Healthy Management, Inc. (CHM) was historically classified as a public charity under IRC Sec. 509(a)(1) and 170(b)(1)(A)(iii) as an organization operating a hospital. Effective March 31, 2023, the organization sold its hospital operations and no longer operates a hospital. Accordingly, for 2023, CHM filed a Form 990, Schedule A, and checked the box at Part I, Line 3 for hospital classification under 170(b)(1)(A)(iii). Since the sale, CHM has continued to operate exclusively for charitable purposes under IRC Sec. 501(c)(3), using its assets to further its mission of improving the health and well-being of the community through charitable programs and initiatives. As the organization no longer operates a hospital, it is requesting reclassification as a public charity described in IRC Sec. 509(a)(2). See Exhibit A for continuation.

Part IV Signature

☑ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

JAYNE POPE
(Type name of signer)

PRESIDENT AND CEO
(Type title or authority of signer)

08/26/2026
(Date)

Upload checklist

General:

- [ ] Organizing document (and any amendments) (if applicable)
- [ ] Bylaws (if applicable)
- [x] Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- [ ] Form 8821, Tax Information Authorization (if applicable)
- [ ] Supplemental responses (if applicable)
- [ ] Expedited handling request (if applicable)

Advance approval of certain set-asides described in section 4942(g)(2) - contingency set-aside:

- [ ] A copy of the court order restricting you from distributing assets or income

Exception from Form 990 filing requirements as a state institution (other than a section 509(a)(3) supporting organization) whose income is excluded from gross income under section 115:

- [ ] A copy of the ruling letter from the IRS stating that your income, derived from activities constituting the basis for your exemption under section 501(c), is excluded from gross income under section 115

Exception from Form 990 filing requirements as an organization described in section 501(c)(1):

- [ ] A copy of your determination letter or other documentation from the IRS that indicates whether you are described in section 501(c)(1).

Reclassification of foundation status or termination of private foundation status as a public charity described under sections 509(a)(1) and 170(b)(1)(A)(iv), 509(a)(1) and 170(b)(1)(A)(vi), or 509(a)(2):

- [x] Schedule A (Form 990 or 990-EZ), Part II or III (as applicable)

Request for reclassification as a private operating foundation, as described in section 4942(j)(3) or as an exempt operating foundation, as described in section 4940(d)(2):

- [ ] Form 990-PF, Part XIII - Private Operating Foundations

Termination of private foundation status under section 507(b)(1)(B)—advance ruling:

- [ ] Form 872-B, Consent to Extend the Time to Assess Miscellaneous Excise Taxes

Canadian registered charities:

- [ ] Notification of Registration from the Canada Revenue Agency
- [ ] Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

Group Exemption Letter:

- [ ] List of subordinate organizations
- [ ] Adopted uniform purpose statement describing each distinct purpose
- [ ] Private schools – Information required by Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260, and any other information necessary to establish that the subordinate organizations comply with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230
- [ ] Hospital organizations or facilities – Information necessary to establish that each subordinate organization meets the requirements of section 501(r) and Revenue Ruling 69-545, 1969-2 C.B. 117

Schedule A. Advance approval of certain set-aside described in section 4942(g)(2)

1 Select your type of set-aside request below.

- ○ Suitability test set-aside (continue to Line 2)
- ○ Contingent set-aside (private foundations only) Note: at the end of this form, upload a copy of the court order restricting you from distributing assets or income.

1a State the amount of the set-aside held pursuant to the court order that otherwise would be distributed as qualifying distributions.

1b Will the amount set aside actually be paid by the last day of your tax year after your tax year in which the litigation is terminated? If "No," explain. Do not complete the rest of Schedule A. ○ Yes ○ No

2 Describe the nature and purposes of the specific project and the amount of the set-aside.

3 Describe the amounts and dates of planned additions to the set-aside after its initial establishment, if applicable.

4 Explain why the project can be better accomplished by a set-aside rather than an immediate payment of funds.

Schedule A. Advance approval of certain set-aside described in section 4942(g)(2) *(continued)*

5 Describe the project. Include estimated costs, sources of any future funds expected to be used to complete the project, and location of any physical facilities to be acquired or constructed as part of the project.

6 Will the amounts to be set aside actually be paid within a specified period of time that ends not more than 60 months after the date of the first set-aside? If "Yes," continue to Line 7. ◯ Yes ◯ No

6a State the extension of time beyond the 60-month period you require to actually pay the set aside amounts. Explain why the 60-month period should be extended.

6b Explain why the proposed project could not be divided into two or more projects covering periods of no more than 60 months each.

7 Are you described under section 509(a)(3) as a non-functionally integrated Type III supporting organization? If "No," do not complete the rest of Schedule A. ◯ Yes ◯ No

7a Have you obtained a written statement from each supported organization whose exempt purposes the specific project accomplishes, signed under penalty of perjury by one of the supported organization's principal officers, stating that the supported organization approves the project as one that accomplishes one or more of the supported organization's exempt purposes and also approves the supported organization's determination that the project is one that can be better accomplished by such a set-aside than by the immediate payment of funds? ◯ Yes ◯ No

7b Explain how you meet the responsiveness test under Regulations section 1.509(a)-4(i)(3) with respect to a supported organization whose exempt purposes are accomplished by the specific project.

Schedule B. Advance approval of voter registration activities described in section 4945(f)

1	Are you described in section 501(c)(3) and exempt from taxation under section 501(a)?	◯ Yes	◯ No
2	Describe how your voter registration activities are nonpartisan.		
3	Are your voter registration activities confined to one specific election period?	◯ Yes	◯ No
4	Are your voter registration activities carried out in five or more states?	◯ Yes	◯ No
5	Do you spend at least 85% of your income directly for the active conduct of activities constituting the purpose or function for which you are organized and operated?	◯ Yes	◯ No
6	Do you receive at least 85% of your support (other than section 509(e) gross investment income) from exempt organizations, the general public, governmental units described in section 170(c)(1), or any combination of those?	◯ Yes	◯ No
7	Do you receive more than 25% of your support (other than gross investment income) from any one exempt organization?	◯ Yes	◯ No
8	Do you receive more than 50% of your support from gross investment income?	◯ Yes	◯ No
9	Are contributions to you for voter registration drives subject to conditions that they may be used only in specified States, possessions of the United States, or political subdivisions or other areas of any of the foregoing, or the District of Columbia, or that they may be used in only one specific election period? If "Yes," explain.	◯ Yes	◯ No

Schedule C. Advance approval of scholarship procedures described in section 4945(g)

1 Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

- ☐ 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution
- ☐ 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

2 Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

3 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. ○ Yes ○ No

4 Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

5 Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Schedule C. Advance approval of scholarship procedures described in section 4945(g) *(continued)*

6 Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

7 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

8 How do you determine who is on the selection committee for the awards made under your program?

9 Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections and that awards are not provided to disqualified persons? ○ Yes ○ No

Note: As a private foundation, you are not permitted to provide educational grants to disqualified persons. Disqualified persons include your substantial contributors, foundation managers and certain family members of disqualified persons.

Schedule C. Advance approval of scholarship procedures described in section 4945(g) *(continued)*

10	Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring?	◯ Yes	◯ No
11	Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 10?	◯ Yes	◯ No
12	Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? If "No," do not complete the rest of Schedule C.	◯ Yes	◯ No
13	Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives?	◯ Yes	◯ No
14	Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 15.	◯ Yes	◯ No
14a	Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39?	◯ Yes	◯ No
15	Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? If "No," do not complete the rest of Schedule C.	◯ Yes	◯ No
15a	Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "Yes," do not complete the rest of Schedule C.	◯ Yes	◯ No
15b	Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule C.	◯ Yes	◯ No
15c	Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 15a and 15b.	◯ Yes	◯ No

Schedule D. Exception from Form 990 filing requirements

1 Select which filing exception you are requesting from the list below.

- ○ A church, an interchurch organization of local units of a church, a convention or association of churches (Schedule L)
- ○ An integrated auxiliary of a church described in Regulations section 1.6033-2(h) (such as a men's or women's organization, seminary, mission society, or youth group) or a school below college level affiliated with a church or operated by a religious order (Section 1)
- ○ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577 (Section 2)
- ○ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries (Section 3)
- ○ A state institution (other than a section 509(a)(3) supporting organization) whose income is excluded from gross income under section 115 (See Instructions)
- ○ A governmental unit or an affiliate of a governmental unit (other than a section 509(a)(3) supporting organization) described in Revenue Procedure 95-48, 1995-2 C.B. 418 (Section 4)
- ○ An organization described in section 501(c)(1) (See Instructions)

Section 1 An integrated auxiliary of a church described in Regulations section 1.6033-2(h) (such as a men's or women's organization, seminary, mission society, or youth group) or a school below college level affiliated with a church or operated by a religious order

1 Are you described both in sections 501(c)(3) and 509(a)(1), (2), or (3)? ○ Yes ○ No

2 Are you an educational organization below college level described in sections 509(a)(1) and 170(b)(1)(A)(ii) with a program of general academic nature and operated by a religious order? If "Yes," explain and do not complete the rest of Schedule D. ○ Yes ○ No

3 Are you covered by a group exemption letter issued to a church or convention or association of churches under the applicable administrative procedures? If "Yes," provide the name and Group Exemption Number (GEN) of the church or convention or association of churches that is the central organization in the group exemption and continue to Line 4. ○ Yes ○ No

Schedule D. Exception from Form 990 filing requirements *(continued)*

Section 1 **An integrated auxiliary of a church described in Regulations section 1.6033-2(h) (such as a men's or women's organization, seminary, mission society, or youth group) or a school below college level affiliated with a church or operated by a religious order** *(continued)*

3a Are you operated, supervised, or controlled by or in connection with a church or convention or association of churches (as defined in Regulations section 1.509(a)-4)? If "Yes," describe how you are operated, supervised, or controlled by or in connection with a church or a convention or association of churches within the meaning of Regulations section 1.509(a)-4 and continue to Line 4. ○ Yes ○ No

3b Do facts and circumstances show that you are affiliated with a church or convention or association of churches? If "Yes," check the box(es) below for each affiliation factor that is present and explain how it is present. ○ Yes ○ No

- ☐ You share common religious doctrines, principles, disciplines, or practices with a church or a convention or association of churches according to your corporate charter, trust instrument, articles of association, constitution, bylaws or similar document.
- ☐ A church or convention or association of churches has the authority to control the appointment or removal of at least one of your officers or directors.
- ☐ Your corporate name shows an institutional relationship with a church or a convention or association of churches.
- ☐ You report your financial and general operations to a church or a convention or association of churches at least annually.
- ☐ You and the church or convention or association of churches have an institutional relationship that is affirmed by the church or convention or association of churches, or a designee thereof.
- ☐ If you were to dissolve, your assets are required to be distributed to a church or a convention or association of churches or to an affiliate, within the meaning of Regulations section 1.6033-2(h).
- ☐ Other relevant facts and circumstances not listed above that demonstrate your affiliation.

4 Are you a men's or women's organization, seminary, mission society, or youth group? If "Yes," do not complete the rest of Schedule D. ○ Yes ○ No

5 Are you a school below college level (as described in sections 509(a)(1) and 170(b)(1)(A)(ii))? If "Yes," do not complete the rest of Schedule D. ○ Yes ○ No

Schedule D. Exception from Form 990 filing requirements *(continued)*

Section 1 **An integrated auxiliary of a church described in Regulations section 1.6033-2(h) (such as a men's or women's organization, seminary, mission society, or youth group) or a school below college level affiliated with a church or operated by a religious order** *(continued)*

6 Are you internally supported? If "No," explain and do not complete the rest of Schedule D. ○ Yes ○ No

6a Do you offer admissions, goods, services, or facilities for sale, other than on an incidental basis, to the general public (except goods, services, or facilities sold at a nominal charge or for an insubstantial portion of the cost)? If "Yes," explain. ○ Yes ○ No

6b Do you normally receive more than 50% of your support from a combination of: government sources, public solicitation of contributions, or receipts from the sale of admissions, goods, performance of services, or furnishing of facilities in activities that are not unrelated trades or businesses? If "Yes," explain. ○ Yes ○ No

Schedule D. Exception from Form 990 filing requirements *(continued)*

Section 2 **A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577**

1 Are you described in section 501(c)(3) and under either section 509(a)(1) or 509(a)(2)? ○ Yes ○ No

2 Are you operated, supervised, or controlled by one or more churches, integrated auxiliaries, or conventions or associations of churches? If "Yes," describe how you are operated, supervised, or controlled by one or more church-affiliated organizations. If "No," continue to line 3. ○ Yes ○ No

2a Are you engaged exclusively in financing, funding the activities of, or managing the funds of a church, integrated auxiliary, or convention or association of churches? If "Yes," explain and do not complete the rest of Schedule D. ○ Yes ○ No

2b Are you engaged exclusively in financing, funding the activities of, or managing the funds of a group of organizations substantially all of which are described in sections 509(a)(1) and 170(b)(1)(a)(i), if substantially all of your assets are provided by, or held for the benefit of, those organizations? If "Yes," explain and do not complete the rest of Schedule D. ○ Yes ○ No

2c Do you maintain retirement insurance programs primarily for organizations described in sections 509(a)(1) and 170(b)(1)(a)(i) and more than 50% of the individuals covered by the programs are directly employed by those organizations? If "Yes," explain and do not complete the rest of Schedule D. ○ Yes ○ No

Schedule D. Exception from Form 990 filing requirements *(continued)*

Section 2 **A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577** *(continued)*

2d Do you maintain retirement insurance programs primarily for organizations described in sections 509(a)(1) and 170(b)(1)(a)(i) and more than 50% of the assets are contributed by, or held for the benefit of, employees of those organizations? If "Yes," explain and do not complete the rest of Schedule D. ○ Yes ○ No

3 Are you operated, supervised, or controlled by one or more religious orders and engaged in financing, funding, or managing assets used for exclusively religious activities? If "Yes," explain. ○ Yes ○ No

Schedule D. Exception from Form 990 filing requirements *(continued)*

Section 3 **A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in or directed at persons in foreign countries**

1 Are you described in section 501(c)(3) and under either section 509(a)(1) or 509(a)(2)? ◯ Yes ◯ No

2 Are more than half of your activities conducted in or directed at persons in foreign countries? Explain. ◯ Yes ◯ No

3 Do facts and circumstances show that you are sponsored by or affiliated with one or more churches or church denominations? Check the box(es) below for each factor that is present and explain how it is present. ◯ Yes ◯ No

- ☐ You share common religious doctrines, principles, disciplines, or practices with a church or a convention or association of churches according to your corporate charter, trust instrument, articles of association, constitution, bylaws or similar document.
- ☐ A church or convention or association of churches has the authority to control the appointment or removal of at least one of your officers or directors.
- ☐ Your corporate name shows an institutional relationship with a church or a convention or association of churches.
- ☐ You report your financial and general operations to a church or a convention or association of churches at least annually.
- ☐ You and the church or convention or association of churches have an institutional relationship that is affirmed by the church or convention or association of churches, or a designee thereof.
- ☐ If you were to dissolve, your assets are required to be distributed to a church or a convention or association of churches or to an affiliate, within the meaning of Regulations section 1.6033-2(h).
- ☐ Other relevant facts and circumstances not listed above that demonstrate your sponsorship or affiliation.

Schedule D. Exception from Form 990 filing requirements *(continued)*

Section 4 **A governmental unit or an affiliate of a governmental unit (other than a section 509(a)(3) supporting organization) described in Revenue Procedure 95-48, 1995-2 C.B. 418**

1 Are you described under section 501(a) but not under section 509(a)(3)? ◯ Yes ◯ No

2 Are you a governmental unit because you meet one of the following definitions: ◯ Yes ◯ No

a. A State or local governmental unit as defined in Regulations section 1.103-1(b), which includes a State, territory, a possession of the United States, the District of Columbia, or any political subdivision thereof;
b. An organization entitled to receive deductible charitable contributions as an organization described in section 170(c)(1), which is a State, territory, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes; or
c. An Indian tribal government or a political subdivision thereof under sections 7701(a)(40) and 7871?

If "Yes," explain and do not complete the rest of Schedule D.

3 Are you an affiliate of a governmental unit because you have a ruling or determination letter from the Service that: ◯ Yes ◯ No

a. Your income is excluded from gross income under section 115;
b. You are entitled to receive deductible contributions under section 170(c)(1); or
c. You are a wholly owned instrumentality of a state or political subdivision thereof for employment tax purposes (see sections 3121(b)(7) and 3306(c)(7))?

If "Yes," at the end of this form, upload a copy of your ruling or determination letter and do not complete the rest of Schedule D.

4 Are the members of your governing body elected by the public at large, pursuant to local statute or ordinance; or are a majority of the members of your governing body appointed by governmental units or by organizations that are affiliates of governmental units (within the meaning of Regulations section 1.509(a)-4(g)(1)(i))? If "Yes," explain. If "No," do not complete the rest of Schedule D. ◯ Yes ◯ No

Schedule D. Exception from Form 990 filing requirements *(continued)*

Section 4 **A governmental unit or an affiliate of a governmental unit (other than a section 509(a)(3) supporting organization) described in Revenue Procedure 95-48, 1995-2 C.B. 418** *(continued)*

4a Do you satisfy at least two of the following five affiliation factors? If "Yes," check the boxes below and explain (including references from your articles, bylaws, etc.). ○ Yes ○ No

- ☐ You were created by one or more governmental units, affiliates of governmental units, or public officials acting in their official capacity.
- ☐ You receive your support principally from taxes, tolls, fines, government appropriations, or fees collected pursuant to statutory authority. Amounts received as government grants or other contract payments are not qualifying support.
- ☐ You are financially accountable to one or more governmental units. This factor is present if you are (1) required to report to governmental unit(s), at least annually, information comparable to that required by Form 990, and (2) subject to financial audit by the governmental unit(s) to which you report. A report submitted voluntarily by you does not satisfy this provision. Also, reports and audits pursuant to government grants or other contracts do not satisfy this provision.
- ☐ One or more governmental units, or affiliates of governmental units, exercise control over, or oversee, some or all of your expenditures (although you are not financially accountable to governmental units).
- ☐ If you are dissolved, your assets will (by reason of a provision in your articles of organization or by operation of law) be distributed to one or more governmental units or affiliates of governmental units.

Schedule E. Advance approval that a potential grant or contribution constitutes an "unusual grant"

1 Are you described in section 501(c)(3) and either sections 509(a)(1) and 170(b)(1)(A)(vi) or 509(a)(2)? ◯ Yes ◯ No

2 Were you selected for the grant because of your publicly supported nature? If "Yes," explain. ◯ Yes ◯ No

3 Is the amount of the grant unusual or unexpected? If "Yes," explain. ◯ Yes ◯ No

4 Would the grant, due to its size, adversely affect your status as a publicly supported organization? If "Yes," explain. ◯ Yes ◯ No

5 Provide the name of the grantor, the amount of the grant, when you expect to receive the grant, and the purpose(s) for which you will use the grant funds.

Schedule E. Advance approval that a potential grant or contribution constitutes an "unusual grant" *(continued)*

6 Was the contribution made by any person (or persons standing in a relationship to such person which is described in sections 4946(a)(1)(C) through (G)) who created you, previously contributed a substantial amount of your support or endowment, or stood in a position of authority, such as a foundation manager (within the meaning of section 4946(b)), with respect to you? If "Yes," explain. ○ Yes ○ No

7 Does the contributor or any person standing in a relationship to such contributor which is described in sections 4946(a)(1)(C) through (G) continue to directly or indirectly exercise control over you? If "Yes," explain. ○ Yes ○ No

8 Was the contribution:

○ a bequest or

○ an inter vivos transfer (a transfer or gift during one's lifetime)?

9 Describe the form or format of the expected grant (for example, is the grant cash, readily marketable securities, or assets which further your exempt purposes).

10 Describe your public solicitation programs, including how much public support you received from these efforts.

Schedule E. Advance approval that a potential grant or contribution constitutes an "unusual grant" *(continued)*

11 Describe how you expect to attract public support following this contribution.

12 Prior to the contribution, were you able to meet your applicable public support test without the benefit of any exclusions of unusual grants? Explain. ○ Yes ○ No

13 Do you have a representative governing body which is comprised of public officials, or individuals chosen by public officials acting in their capacity as such; of persons having special knowledge in the particular field or discipline in which you operate; of community leaders, such as elected officials, clergymen, and educators; or, if you are a membership organization, of individuals elected pursuant to your governing instrument or bylaws by a broadly based membership? If "Yes," explain. ○ Yes ○ No

14 Have any material restrictions or conditions (within the meaning of Regulations section 1.507-2(a)(7)) been imposed on you by the transferor in connection with this contribution? If "Yes," explain. ○ Yes ○ No

Schedule F. Section 509(a)(3) Supporting Organizations

1 Are you a nonexempt charitable trust described in section 4947(a)(1) requesting an initial determination that you are described in section 509(a)(3)? If "No," continue to Line 2. ◯ Yes ◯ No

1a Provide a list of all of the trustees that have served, together with a statement stating whether such trustees were disqualified persons within the meaning of section 4946(a) (other than as foundation managers). At the end of this form, upload a copy of your original trust instrument and all amendments adopted thereafter.

2 List the names, addresses, and EINs of the organizations you support.

3 Do you engage solely in activities that support or benefit your supported organizations? If "Yes," describe these activities. ◯ Yes ◯ No

4 Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 5. ◯ Yes ◯ No

4a Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2). ◯ Yes ◯ No

Schedule F. Section 509(a)(3) Supporting Organizations *(continued)*

5 Which of the following describes your relationship with your supported organization(s)?

- ○ A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)
- ○ Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)
- ○ One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

6 Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

7 Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. ○ Yes ○ No

8 Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. ○ Yes ○ No

Schedule F. Section 509(a)(3) Supporting Organizations *(continued)*

9 Does your organizing document specify your supported organization(s) by name? ○ Yes ○ No

If "Yes," and you selected Type I or Type III above, continue to Line 10.
If "Yes," and you selected Type II, do not complete the rest of Schedule F.
If "No," and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 10.

9a Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification. ○ Yes ○ No

If you selected Type II above, do not complete the rest of Schedule F.

10 Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by any person who controls any of your supported organizations? If "Yes," explain. ○ Yes ○ No

If you selected Type I above, do not complete the rest of Schedule F.

11 Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. ○ Yes ○ No

12 In each taxable year, do you or will you provide each of your supported organizations with (1) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (2) a copy of your most recently filed Form 990-series return or notice, and (3) a copy of your governing documents? If "No," explain. ○ Yes ○ No

Schedule F. Section 509(a)(3) Supporting Organizations *(continued)*

13 Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. ◯ Yes ◯ No

14 Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s)? If "Yes," explain and do not complete the rest of Schedule F. ◯ Yes ◯ No

15 Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your nonexempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain. ◯ Yes ◯ No

15a How much do you contribute annually to each supported organization?

15b What is the total annual revenue of each supported organization?

15c Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain. ◯ Yes ◯ No

Schedule G. Reclassification of foundation status, including a voluntary request from a public charity for private foundation status

1 Select which foundation classification you are requesting from the list below.

- ○ Sections 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ◉ Section 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ○ Sections 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. (Schedule L)
- ○ Sections 509(a)(1) and 170(b)(1)(A)(ii) as a school. (Schedule M)
- ○ Sections 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. (Schedule N)

  Note: If you are a medical research organization, at the end of this form, upload copies of your governing instruments, bylaws, and amendments.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. (Schedule O)

  Note: At the end of this form, upload copies of your governing instruments, bylaws, and amendments.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. (Schedule P)
- ○ Section 509(a)(3) as an organization supporting either one or more organizations described in section 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. (Schedule F) Check this box if you are a nonexempt charitable trust described in Section 4947(a)(1) requesting an initial determination that you are described in section 509(a)(3).

  Note: At the end of this form, upload copies of your governing instruments, bylaws, and amendments.
- ○ Section 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ○ A private foundation, as described in section 509(a). (Section 1)
- ○ A private operating foundation, as described in section 4942(j)(3). (Section 2)
- ○ An exempt operating foundation, as described in section 4940(d)(2). (Section 3)

Schedule G. Reclassification of foundation status, including a voluntary request from a public charity for private foundation status
(continued)

Section 1 **Request for reclassification as a private foundation, as described in section 509(a)**

1 Do you normally fail to receive more than one-third of your total support from governmental units, direct or indirect contributions from the public, or a combination of these sources, or you normally fail to receive at least 10 percent but less one-third of your total support from contributions made directly or indirectly by the general public or from governmental units? See Regulations section 1.170A-9(f)(3). If "No," explain. ○ Yes ○ No

2 Do you normally fail to receive more than one-third of your total support from any combination of gifts, grants, contributions, membership fees, and gross receipts from permitted sources, and normally receive more than one-third of your support from gross investment income and the excess of the amount of unrelated business taxable income over the amount of taxes imposed by section 511? If "No," explain. ○ Yes ○ No

3 What is your requested effective date of reclassification as a private foundation? (MM/DD/YYYY)

4 Do you meet the governing instrument requirements of section 508(e)? See Revenue Ruling 75-38, 1975-1 C.B. 161. ○ Yes ○ No

Section 2 **Request for reclassification as a private operating foundation, as described in section 4942(j)(3)**

1 List and describe how your qualifying distributions are used directly for the active conduct of your own programs or activities.

Schedule G. Reclassification of foundation status, including a voluntary request from a public charity for private foundation status *(continued)*

Section 2 **Request for reclassification as a private operating foundation, as described in section 4942(j)(3)** *(continued)*

2 Describe any adverse impact if you do not receive the requested status.

3 Are you changing from public charity to private foundation classification? If "No," do not complete the rest of Schedule G. ○ Yes ○ No

3a Do you normally fail to receive more than one-third of your total support from governmental units, direct or indirect contributions from the public, or a combination of these sources, or you normally fail to receive at least 10 percent but less one-third of your total support from contributions made directly or indirectly by the general public or from governmental units? See Regulations section 1.170A-9(f)(3). If "No," explain. ○ Yes ○ No

3b Do you normally fail to receive more than one-third of your total support from any combination of gifts, grants, contributions, membership fees, and gross receipts from permitted sources, and normally receive more than one-third of your support from gross investment income and the excess of the amount of unrelated business taxable income over the amount of taxes imposed by section 511? If "No," explain. ○ Yes ○ No

3c What is your requested effective date of reclassification as a private foundation? (MM/DD/YYYY)

3d Do you meet the governing instrument requirements of section 508(e)? See Revenue Ruling 75-38, 1975-1 C.B. 161. ○ Yes ○ No

Schedule G. Reclassification of foundation status, including a voluntary request from a public charity for private foundation status
(continued)

Section 3 **Request for reclassification as an exempt operating foundation, as described in section 4940(d)(2)**

1 Are you a private operating foundation as defined in section 4942(j)(3)? If "Yes," explain. ◯ Yes ◯ No

2 Have you been publicly supported under either sections 509(a)(1) and 170(b)(1)(A)(vi) or 509(a)(2) for at least 10 years, or were you an operating foundation, as defined in section 4942(j)(3), as of January 1, 1983? If "Yes," at the end of this form, upload documentation to support your answer. ◯ Yes ◯ No

3 At all times during the tax year, has your governing body consisted of individuals at least 75% of whom are not disqualified individuals, as defined in section 4940(d)(3)(B), and been broadly representative of the general public? If "No," explain. ◯ Yes ◯ No

4 At any time during the year did you have an officer who is a disqualified individual? If "Yes," explain. ◯ Yes ◯ No

Schedule H. Termination of private foundation status under section 507(b)(1)(B)—advance ruling request

1 Select which foundation classification you are seeking from the list below.

- ○ Sections 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ○ Section 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ○ Sections 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. (Schedule L)
- ○ Sections 509(a)(1) and 170(b)(1)(A)(ii) as a school. (Schedule M)
- ○ Sections 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. (Schedule N)

  Note: If you are a medical research organization, at the end of this form, upload copies of your governing instruments, bylaws, and amendments.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. (Schedule O)

  Note: At the end of this form, upload copies of your governing instruments, bylaws, and amendments.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. (Schedule P)
- ○ Section 509(a)(3) as an organization supporting either one or more organizations described in section 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. (Schedule F)

  Note: At the end of this form, upload copies of your governing instruments, bylaws, and amendments.
- ○ Section 509(a)(4) as an organization organized and operated exclusively for testing for public safety.

2 Describe how your organizational structure (taking into account any revisions made prior to the beginning of the 60-month period), current or proposed programs or activities, actual or intended method of operation, and current or projected sources of support are such that you are likely to satisfy the requirements of your intended public charity classification during the 60-month period.

3 Enter the date of commencement of the 60-month period. (MM/DD/YYYY)

Note: Your notification must be made before the commencement of the 60-month period.

Schedule I. Notice Only - Termination of private foundation status under section 507(b)(1)(B)

1 Select which foundation classification you are seeking from the list below.

- ○ Sections 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ○ Section 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ○ Sections 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(ii) as a school.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ○ Sections 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ○ Section 509(a)(3) as an organization supporting either one or more organizations described in section 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization.
- ○ Section 509(a)(4) as an organization organized and operated exclusively for testing for public safety.

2 Enter the date of commencement of the 60-month period. (MM/DD/YYYY)

Note: Your notification must be made before the commencement of the 60-month period.

Schedule J. Termination of private foundation status under section 507(b)(1)(B)—60-month period ended

1 Select which foundation classification you are seeking from the list below.

- ○ Sections 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.

  Note: At the end of this form, upload a completed Schedule A (Form 990 or 990-EZ), Part II, for the 60-month period.

- ○ Section 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).

  Note: At the end of this form, upload a completed Schedule A (Form 990 or 990-EZ), Part III, for the 60-month period.

- ○ Sections 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. (Schedule L)

- ○ Sections 509(a)(1) and 170(b)(1)(A)(ii) as a school. (Schedule M)

- ○ Sections 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. (Schedule N)

  Note: If you are a medical research organization, at the end of this form, upload copies of your governing instruments, bylaws, and amendments during the 60-month period.

- ○ Sections 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. (Schedule O)

  Note: At the end of this form, upload a completed Schedule A (Form 990 or 990-EZ), Part II and copies of your governing instruments, bylaws, and amendments during the 60-month period.

- ○ Sections 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. (Schedule P)

- ○ Section 509(a)(3) as an organization supporting either one or more organizations described in section 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. (Schedule F)

  Note: At the end of this form, upload copies of your governing instruments, bylaws, and amendments during the 60-month period.

- ○ Section 509(a)(4) as an organization organized and operated exclusively for testing for public safety.

2 Describe completely your current operations pertinent to the public charity status, as well as any changes during the 60-month period.

Schedule K. Canadian registered charities: listing on Pub. 78 Data and/or public charity classification

1 Have you received a Notification of Registration from the Canada Revenue Agency? If "Yes," at the end of this form, upload a copy. If "No," do not complete the rest of Schedule K. ○ Yes ○ No

1a Has your registration been revoked? If "Yes," explain. ○ Yes ○ No

2 Have you completed Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)? If "Yes," at the end of this form, upload a copy. ○ Yes ○ No

3 Are you requesting recognition of Section 501(c)(3) exemption and listing in Pub. 78 data as an organization eligible to receive tax-deductible contributions? ○ Yes ○ No

4 Enter the date you formed. (MM/DD/YYYY)

5 Select your type of organization.

- ○ Corporation
- ○ Limited Liability Company (LLC)
- ○ Unincorporated Association
- ○ Trust

6 Select the foundation classification you are requesting from the list below.

- ○ You are a private foundation.
- ○ You are described in section 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ○ You are described in section 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ○ You are described in sections 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. (Schedule L)
- ○ You are described in sections 509(a)(1) and 170(b)(1)(A)(ii) as a school. (Schedule M)
- ○ You are described in sections 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. (Schedule N)
- ○ You are described in sections 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. (Schedule O)
- ○ You are described in sections 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university. (Schedule P)
- ○ You are described in section 509(a)(3) as an organization supporting either one or more organizations described in section 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. (Schedule F)
- ○ You are described in section 509(a)(4) as an organization organized and operated exclusively for testing for public safety.

Schedule K. Canadian registered charities: listing on Pub. 78 Data and/or public charity classification *(continued)*

6a Are you a private operating foundation? ◯ Yes ◯ No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

6b Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you have been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

Schedule L. A church, an interchurch organization of local units of a church, a convention or association of churches

1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. ◯ Yes ◯ No

2 Do you have a literature of your own? If "Yes," describe your literature. ◯ Yes ◯ No

3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. ◯ Yes ◯ No

4 Describe your religious hierarchy or ecclesiastical government.

Schedule L. A church, an interchurch organization of local units of a church, a convention or association of churches *(continued)*

5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. ○ Yes ○ No

6 Do you have a form of worship? If "Yes," describe your form of worship. ○ Yes ○ No

7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. ○ Yes ○ No

7a What is the average attendance at your regularly scheduled religious services?

8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. ○ Yes ○ No

9 Do you have an established congregation or other regular membership group? If "No," continue to Line 10. ○ Yes ○ No

9a How many members do you have?

Schedule L. A church, an interchurch organization of local units of a church, a convention or association of churches *(continued)*

9b Do you have a process by which an individual becomes a member? If "Yes," describe the process. ◯ Yes ◯ No

9c Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. ◯ Yes ◯ No

9d May your members be associated with another denomination or church? ◯ Yes ◯ No

9e Are all of your members part of the same family? ◯ Yes ◯ No

10 Do you conduct baptisms, weddings, funerals, or other religious rites? ◯ Yes ◯ No

11 Do you have a school for the religious instruction of the young? ◯ Yes ◯ No

12 Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. ◯ Yes ◯ No

13 Do you have schools for the preparation of your ordained ministers or religious leaders? ◯ Yes ◯ No

14 Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. ◯ Yes ◯ No

Schedule L. A church, an interchurch organization of local units of a church, a convention or association of churches *(continued)*

15 Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. ○ Yes ○ No

Schedule M. Schools, Colleges, and Universities

1 Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? ○ Yes ○ No

2 Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. ○ Yes ○ No

2a Select the best description(s) of your school.

- ☐ Elementary school
- ☐ Secondary school
- ☐ Charter school
- ☐ College or university
- ☐ Technical school
- ☐ Other school (describe)

3 Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the rest of Schedule M. ○ Yes ○ No

4 Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? ○ Yes ○ No

5 Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ○ Yes ○ No

6 Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ○ Yes ○ No

Schedule M. Schools, Colleges, and Universities *(continued)*

7 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? If "Yes," state where the policy is located or if adopted by resolution of your governing body. ○ Yes ○ No

8 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. ○ Yes ○ No

8a ☐ By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

9 Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10. ○ Yes ○ No

9a ☐ By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

10 Do or will you (or any of your departments or divisions) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. ○ Yes ○ No

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	0	0	0	0

Schedule M. Schools, Colleges, and Universities *(continued)*

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

☐ Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	$0.	$0.	0	0	$0.	$0.

13 List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

14 Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain. ○ Yes ○ No

15 Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain. ○ Yes ○ No

Schedule N. Hospitals and Medical Research Organizations

1 Are you a medical research organization (an organization whose principal purpose or function is medical research, and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. ◯ Yes ◯ No

1a Name the hospitals with which you have a relationship and describe the relationship.

1b List your assets showing their fair market value and the portion of your assets directly devoted to medical research. Do not complete the rest of Schedule N.

2 Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? If "Yes," explain. Do not complete the rest of Schedule N. ◯ Yes ◯ No

3 Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. ◯ Yes ◯ No

Schedule N. Hospitals and Medical Research Organizations *(continued)*

4 Do or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. ○ Yes ○ No

5 Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. ○ Yes ○ No

5a Are you a specialty hospital or would emergency services be duplicative based on your region or locality? ○ Yes ○ No

6 Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. ○ Yes ○ No

7 Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. ○ Yes ○ No

8 Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. ○ Yes ○ No

Schedule N. Hospitals and Medical Research Organizations *(continued)*

9 Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. ◯ Yes ◯ No

9a List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

10 Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule N. ◯ Yes ◯ No

10a Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. ◯ Yes ◯ No

10b Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. ◯ Yes ◯ No

10c Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain. ◯ Yes ◯ No

Schedule N. Hospitals and Medical Research Organizations *(continued)*

10d Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain. ○ Yes ○ No

Schedule O. An organization operated for the benefit of a college or university owned or operated by a governmental unit, as described in sections 509(a)(1) and 170(b)(1)(A)(iv)

1 Do you normally receive a substantial part of your support (excluding income you receive from an activity substantially related to the charitable, educational, or other section 501(c)(3) purpose that is the basis for your exemption under section 501(a)) from the United States or any State or its political subdivision or from direct or indirect contributions from the general public? If "No," explain. ◯ Yes ◯ No

2 Do your bylaws or other organizational documents indicate that you are organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of a college or university described in sections 509(a)(1) and 170(b)(1)(A)(ii)? ◯ Yes ◯ No

3 Is the college or university an agency or instrumentality of a state or political subdivision thereof, or is it owned or operated by a state or political subdivision thereof, or by an agency or instrumentality of one or more States or political subdivisions? If "Yes," list the name and EIN of the college or university. ◯ Yes ◯ No

Schedule P. An agricultural research organization described in sections 509(a)(1) and 170(b)(1)(A)(ix)

1 Explain in detail how you are operated in conjunction with a land grant college or university or a non-land grant college of agriculture (as defined in section 1404 of the Agricultural Research, Extension, and Teaching Policy Act of 1977).

2 Explain in detail your agricultural research program and how contributions to such program will be spent.

Schedule Q. Group Exemption Letter

1 Are you described in section 501(c)? If "Yes," continue to Line 1a. If "No," continue to Line 1c. ○ Yes ○ No

1a Are you recognized as exempt by the IRS? If "No," continue to Line 1b. ○ Yes ○ No

1b Have you submitted an application requesting recognition of exempt status? If "No," do not file this application. ○ Yes ○ No

1c Are you a political subdivision, integral part of a political subdivision, or an instrumentality of a political subdivision? If "Yes," do not file this application. ○ Yes ○ No

2 Do you already have a group exemption letter? If "Yes," do not file this application. ○ Yes ○ No

3 ☐ Check this box to attest that your subordinate organizations are all described in the same paragraph of section 501(c).

4 Indicate the paragraph of section 501(c) that describes your subordinate organizations.

5 Provide a summary of your subordinate organizations' purposes and activities, including their income sources and the nature of their expenditures.

6 Provide a list of subordinate organizations you want to include in the group exemption (must have at least 5 subordinates to qualify). For each subordinate organization, provide their:

- Name
- Mailing address
- Employer Identification Number (EIN)
- Formation date
- Foundation classification, if described in section 501(c)(3)

If additional space is needed, upload the list of subordinate organizations at the end of this form.

6a ☐ Check this box to attest that each subordinate organization has provided you written authorization to include them in this application for a group exemption letter and acknowledgement that you may remove them from the group exemption.

Schedule Q. Group Exemption Letter *(continued)*

7 ☐ Check this box to attest that each subordinate organization is affiliated with you and subject to your general supervision or control.

8 ☐ Check this box to attest that each of your subordinate organizations that share the same purpose have a uniform purpose statement in their governing instruments (charter, trust indenture, articles of association, or similar documents).

At the end of this form, upload a copy of the adopted uniform purpose statement describing each distinct purpose.

9 Are your subordinate organizations described in section 501(c)(3)? If "Yes," continue to Line 9a. If "No," continue to Line 10. ◯ Yes ◯ No

9a ☐ Check this box to attest that none of your subordinate organizations are classified as private foundations under section 509(a).

9b ☐ Check this box to attest that none of your subordinate organizations are classified as Type III supporting organizations under section 509(a)(3).

9c Do one or more of your subordinate organizations operate private schools? If "Yes," at the end of this form, upload the information required by Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260, and any other information necessary to establish that the subordinate organizations comply with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. ◯ Yes ◯ No

9d Do one or more of your subordinate organizations operate hospital organizations or facilities? If "Yes," at the end of this form, upload the information necessary to establish that each subordinate organization meets the requirements of section 501(r) and Revenue Ruling 69-545, 1969-2 C.B. 117. ◯ Yes ◯ No

10 ☐ Check this box to attest that none of your subordinate organizations are qualified nonprofit health insurance issuers described in section 501(c)(29).

11 ☐ Check this box to attest that none of your subordinate organizations are organized in a foreign country.

12 ☐ Check this box to attest that none of your subordinate organizations had their exemption automatically revoked and have not yet had their tax exemption reinstated.

13 Are your subordinate organizations described in section 501(c)(4)? If "Yes," continue to Line 13a. ◯ Yes ◯ No

13a ☐ Check this box to attest that each subordinate organization has satisfied the requirement to notify the IRS of its intent to operate as an organization described in section 501(c)(4).

14 Will you file Form 990, Return of Organization Exempt From Income Tax, for some or all of your subordinates on a group basis? If "Yes," continue to Line 14a. ◯ Yes ◯ No

14a ☐ Check this box to attest that each subordinate organization included on a group return will be on the same accounting period as you.

15 Were all your subordinate organizations organized within 27 months from the date you are submitting this application? If "No," continue to Line 15a ◯ Yes ◯ No

15a ☐ Check this box to attest that all your subordinate organizations, other than subordinate organizations recognized as exempt by the IRS or included in another group exemption letter immediately prior to being included in this application, agree to be recognized as exempt only from the date of this application.

16 ☐ Check this box to acknowledge your obligation to submit supplemental group ruling information to the IRS annually.

Attachment to Form 8940
Create Healthy Management
P.O. Box 1339
Frederick _____ 624
EIN: [redacted]

EXHIBITS:

Part III, Explanation of Request (Continued) is attached hereto as **Exhibit A.**

IRS Form 2848 is attached hereto as **Exhibit B.**

2024 Form 990, Schedule A is attached hereto as **Exhibit C.**

Exhibit A

Create Healthy Management

Part III, Explanation of Request (Continued)

Part III, Explanation of Request (Continued)

For 2024, CHM filed Form 990, Schedule A, and checked the box at Part I, Line 10 as CHM qualifies under IRC Sec. 509(a)(2), as a publicly supported organization. According to the Form 990, Schedule A instructions, the IRS does not require a submission to the IRS Exempt Organizations Determinations Office for a determination letter. Attached is the 2024 Schedule A, Part III of the most recently filed Form 990, which demonstrates that the organization satisfies the public support requirements under 509(a)(2). CHM respectfully requests that the IRS make a formal determination recognizing its classification as a publicly supported organization under IRC 509(a)(2).

Exhibit B

Create Healthy Management

IRS Form 2848

Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ **Go to *www.irs.gov/Form2848* for instructions and the latest information.**

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
Create Healthy Management **P.O. Box 1339** **Fredericksburg, TX 78624**	[redacted]	
	Daytime telephone number **830-997-1297**	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address		
Andrew Gray **14221 Dallas Parkway, Suite 400** **Dallas, TX 75254-2961**	CAF No. **0309-50505R** PTIN **P01517705** Telephone No. **972-702-8262** Fax No. **972-702-0673**	
Check if to be sent copies of notices and communications ☑	Check if new: Address ☐	Telephone No. ☐ Fax No. ☐
Name and address		
Michael J. Engle **Forvis Mazars LLP 1201 Walnut Street, Suite 1700** **Kansas City, MO 64106-2246**	CAF No. **0200-09815R** PTIN **P00482834** Telephone No. **816-221-6300** Fax No. **816-221-6380**	
Check if to be sent copies of notices and communications ☑	Check if new: Address ☐	Telephone No. ☐ Fax No. ☐
Name and address		
	CAF No. PTIN Telephone No. Fax No.	
(**Note:** IRS sends notices and communications to only two representatives.)	Check if new: Address ☐	Telephone No. ☐ Fax No. ☐
Name and address		
	CAF No. PTIN Telephone No. Fax No.	
(**Note:** IRS sends notices and communications to only two representatives.)	Check if new: Address ☐	Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Request for Miscellaneous Determination	**8940**	**N/A**
Return of Organization Exempt From Income Tax	**990**	**2023, 2024, 2025**

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF* in the instructions . . . . . ▶ ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☑ Substitute or add representative(s); ☐ Sign a return;

☑ Other acts authorized: **REPRESENTATIVES ARE AUTHORIZED TO RECEIVE ENMOD, TXMOD, AND BMFOL TRANSCRIPTS VIA FACSIMILE**

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here . . . . . ▶ ☐
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
Jayne Pope (Aug 26, 2026 17:55:11 EDT)	08/26/2026	President and CEO
Jayne Pope	**Create Healthy Management**	
Print name	Print name of taxpayer from line 1 if other than individual	

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:
- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See* Special Rules and Requirements for Unenrolled Return Preparers *in the instructions for additional information.***
k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—Insert above letter **(a–r).**	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
b	**TX**	**111312**		08/26/2026
b	**MO**	**2001028442**	Mike Engle (Aug 27, 2026 09:35:16 CDT)	08/27/2026

Exhibit C

Create Healthy Management

2024 Form 990, Schedule A

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

2024

Open to Public Inspection

Name of the organization
CREATE HEALTHY MANAGEMENT

Employer identification number
[redacted]

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)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 6, column (f), divided by line 11, column (f)) . . . . **14** %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . . **15** %

16a **33 1/3% support test—2024.** 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—2023.** 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—2024.** 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—2023.** 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,758,654	8,886,260	7,213,993	0	1,900,721	25,759,628
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	83,497,096	90,052,897	95,604,385	26,533,185	3,055,537	298,743,100
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	91,255,750	98,939,157	102,818,378	26,533,185	4,956,258	324,502,728
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	2,246,500	2,185,210	6,725,005	0	1,901,901	13,058,616
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	0	0	0	0	0
c Add lines 7a and 7b	2,246,500	2,185,210	6,725,005	0	1,901,901	13,058,616
8 **Public support.** (Subtract line 7c from line 6.)						311,444,112

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	91,255,750	98,939,157	102,818,378	26,533,185	4,956,258	324,502,728
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	721,807	1,520,443	1,581,799	5,257,176	8,595,214	17,676,439
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	721,807	1,520,443	1,581,799	5,257,176	8,595,214	17,676,439
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,066	1,073	4,204	16,123	0	22,466
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	91,978,623	100,460,673	104,404,381	31,806,484	13,551,472	342,201,633

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 2024 (line 8, column (f), divided by line 13, column (f))	15	91.01 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	5.00 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2024.** 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—2023.** 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 entity. *Describe in* ***Part VI*** *how you supported a governmental entity (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 the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	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 and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	3a		
b	Did the organization exercise a substantial degree of direction over 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		

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	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020 . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

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

Part VI

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

Return Reference - Identifier	Explanation

SCHEDULE A, PART III, LINE 12 - OTHER INCOME

Other Income Type	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
(1) OTHER INCOME	1,066	1,073	4,204	16,123		22,466