

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

OLIVER ORTOLANI,

Plaintiff,

v.

**COMMUNITY OF JESUS, INC., ARTS
EMPOWERING LIFE, INC.,
PERFORMING ARTS BUILDING
FOUNDATION, INC.,**

Defendants.

Civil Case No.:

COMPLAINT

DEMAND FOR A JURY TRIAL

Through his attorneys, Plaintiff Oliver Ortolani (“Plaintiff” or “Ortolani”) alleges as follows against Defendants Community of Jesus, Inc. (the “Community” or “COJ”), Arts Empowering Life, Inc. (“AEL”), and Performing Arts Building Foundation, Inc. (“PAB”) (collectively, “Defendants”).

PRELIMINARY STATEMENT

1. The Community, AEL and PAB are known for intense community cohesion, dedication to the arts, and stunning theatrical performances performed in their magnificent performing arts center (the “Center”).

2. The Center, however, was built on the backs of children forced to labor without pay. For almost two years, Plaintiff and several other boys living in the Community were subject to forced labor and trafficking as they constructed the Center, which was built for and funded by Defendants.

3. During their time constructing the Center, Ortolani and the other children had no way of refusing to perform the intense manual labor that Defendants demanded. The worksite was

in the middle of a forest, encircled by barbed-wire fences and a locked gate that the boys could not unlock.

4. The adult Community members who supervised the boys on this commercial job site got them up before 5 a.m., gave them ten minutes for breakfast, kept them working for nine to sixteen hours a day without proper safety gear, training or breaks, assaulted them or had them shunned by the Community when they showed even mild frustration with the harsh regime, kept them out of school while dressing up their grueling manual labor as educational coursework, and hid them from government inspectors when they came to the worksite.

5. Neither Ortolani nor the other children were compensated for any of this labor, which benefited Defendants by allowing them to hire fewer paid construction workers.

6. Defendants continue to benefit to this day by being able to use the Center for their own elaborate shows and community events, and, upon information and belief, by receiving payments from other groups holding events at the Center.

7. Defendants' conduct violates multiple federal and state laws.

8. Accordingly, Plaintiff now brings this complaint ("Complaint") against Defendants for: forced labor and trafficking pursuant to the Trafficking Victims Protection Reauthorization Act ("TVPRA") and Massachusetts state law, illegal racketeering in violation of the Racketeer Influenced and Corrupt Actions Act ("RICO"), and unjust enrichment.

9. Ortolani seeks justice for the forced child labor and emotional distress he was made to endure for formative years of his adolescence, as well as the resultant physical, psychological, and economic injuries.

PARTIES

10. Oliver Ortolani is an 18-year-old man. He resides in Post Falls, Idaho. At the time of the events complained of herein, Ortolani was a resident of Orleans, Massachusetts.

11. The Community of Jesus, Inc. is a domestic religious corporation as defined by M.G.L. c. 180. The Community is duly organized and existing under the laws of Massachusetts and is located at 5 Bay View Drive, Orleans, MA 02653.

12. Arts Empowering Life, Inc. is a domestic 501(c)(3) organization. AEL is duly organized and existing under the laws of Massachusetts and is located at 129 Rock Harbor Road, Orleans, MA 02653.

13. Performing Arts Building Foundation, Inc. is a domestic 501(c)(3) organization. PAB is duly organized and existing under the laws of Massachusetts and is located at 18 Anchor Drive, Orleans, MA 02653.¹

JURISDICTION AND VENUE

14. This Court has subject matter jurisdiction over Ortolani's federal law claims pursuant to 28 U.S.C. § 1331 and 28 U.S.C. § 1332(a)(1).

15. This Court has supplemental jurisdiction over all asserted state law claims pursuant to 28 U.S.C. § 1367 because all state law claims are so related to, and arise from, the same common nucleus of operative facts from which the federal claims arise and, therefore, they form part of the same case or controversy under Article III of the United States Constitution.

¹ PAB's address on its most recent IRS Form 990 is the same as AEL's address listed on the Massachusetts Secretary of State Business Search. Tax-exempt nonprofit and charitable organizations such as Defendants must submit a Form 990 each year that details the organization's activities, governance structure, and finances.

16. Venue is proper in this district pursuant to 28 U.S.C. § 1391(b) because Defendants are domiciled in Massachusetts and a substantial part of the events giving rise to these claims occurred within this district.

FACTUAL ALLEGATIONS

I. The Community of Jesus

a. Background

17. The Community of Jesus was founded in the 1960s by Cay Andersen and Judy Sorenson. Over time, the Community has grown from 25 members in the 1970s to more than 200 professed members today. The Community is located in Orleans, Massachusetts, minutes away from Cape Cod Bay's waterfront. It is led by the "Prioress" (formerly Betty Pugsley during the events complained of herein, and now Karen Moore) and current "Subprior" Rick Pugsley (collectively, "Community Leadership" or "Leadership").

18. From the early days of the Community, it heavily emphasized artistic pursuits and viewed them as an instrument for teaching its values.

19. To achieve its goals, the Community runs several artistic groups, including Gloriam Dei Cantores choir, Elements Theatre Company, Mount Tabor Ecumenical Centre and Paraclete Press, which publishes and distributes the Community's recorded and printed music.²

20. Community members and their children are asked and often coerced to participate in many different choir and theater performance groups such as Spirit Winter Percussion, a well-known indoor marching percussion ensemble that is also affiliated with AEL.

21. If Community members resist joining such performance groups, the Community Leadership and members paint them as selfish and as bad Community members. They are told that

² Arts, The Community of Jesus, <https://communityofjesus.org/arts/> (last visited July 10, 2025).

they will be sacrificing their natural talents and depriving the world of their gifts. The social pressure to join is so intense that almost all capitulate and agree to participate.

22. Not only are members forced to participate, they must also support the performance groups financially. For example, for a child to participate in Spirit Winter Percussion, each family must contribute about \$7,500 a year. If the parents and child fail to raise this money from fundraising efforts, the parents must make up the difference from their own pockets. The financial strain on Community members is intense.

i. AEL

23. On information and belief, the Community Leadership created AEL in 1988 to promote its musical and theatrical endeavors throughout the U.S. and around the world and to drive revenue to the Community. AEL hosts performances, art retreats, and children's classes throughout the year including the Outer Cape Winds retreat and Woodland Park Wind Symphony retreat.³ Some of the groups that perform at the Center come from outside of Massachusetts. AEL charges fees to participate in many of these events. For example, tickets for the Outer Cape Winds retreat cost \$1,200 each.

24. Many of the performances hosted by AEL are for Community-based arts organizations. For example, Gloriam Dei Cantores choir and Elements Theatre Company are both Community groups and are also two of AEL's resident performance ensembles.⁴ In fact, one of AEL's former names was Gloriam Dei Cantores Foundation, showing how closely linked this Community group is to AEL.

³ See generally *Upcoming Events*, Arts Empowering Life, <https://artsempoweringlife.org/acl-events/> (last visited July 10, 2025).

⁴ *About Us*, Arts Empowering Life, <https://artsempoweringlife.org/about-arts-empowering-life/> (last visited July 10, 2025).

25. Through AEL, the Glorïae Dei Cantores Choir and other performance groups grew in popularity and influence, bringing wider attention to the Community. For example, since its founding in 1988, the Glorïae Dei Cantores choir has performed throughout the world in 23 different countries such as Russia, the Netherlands and Finland.⁵ Upon information and belief, this has translated into greater profits for both the Community and for AEL.

ii. PAB

26. As AEL grew, both it and the Community Leadership knew that a larger and more modern building was needed to host their growing events. In 2020, AEL formed PAB with the support of the Community's leaders. Upon information and belief, PAB's entire board of directors comprises Community members.

27. Similarly, AEL and PAB share common leadership such as Gail Gibson, Lindsey Kanaga, and Daniel Pfeiffer.⁶ AEL is the direct controlling entity of PAB.⁷

28. PAB was created with the express purpose of supporting AEL. PAB describes its mission as:

"THE FOUNDATION SUPPORTS THE CHARITABLE AND EDUCATIONAL ACTIVITIES AND MISSIONS OF ARTS EMPOWERING LIFE, INC. BY COMMUNICATING WITH DONORS, AND BY DEVELOPING, RENOVATING, CONSTRUCTING, MAINTAINING, AND REPAIRING A PERFORMING ARTS FACILITY AND OTHER RELATED IMPROVEMENTS TO REAL ESTATE IN BREWSTER, MASSACHUSETTS, AND TO RAISE THE FUNDS NECESSARY TO ACCOMPLISH SUCH PURPOSES AND TO UNDERTAKE SUCH OTHER CLOSELY RELATED ACITIVITIES [*sic*] AS THE BOARD OF DIRECTORS MAY DETERMINE."⁸

⁵ *See id.*

⁶ Ex. A at 7-8; Ex. B at 7-8. At the time of filing, AEL's Form 990 for the fiscal year ending in June 2024 was made public. However, PAB's most recent public Form 990 was still one covering the fiscal year ending in June 2023. For the sake of consistency, Plaintiff references both Form 990s that cover the fiscal year ending in June 2023.

⁷ Ex. A at Schedule R.

⁸ Ex. B at 2.

29. PAB's main project was to help build a new state-of-the-art multi-purpose performing arts center so that AEL and the Community could continue to grow and profit.

30. To achieve this, Plaintiff and other children from the Community were forced to build the Center.

b. Living in the Community

31. Despite its emphasis on creative artistic pursuits, the Community Leadership heavily discourages diversity of thought among its own members. Questioning the Community Leadership, however slightly, is viewed as insubordination.

32. The Community is a "high demand/high control" group that dominates all aspects of its members' lives and thinking.

33. Community Leadership demands strict obedience to its dictates. Those who deviate can be criticized publicly, fired from their jobs or banished altogether. Members are expected to contribute substantial labor whenever asked. Children are separated from the effective control of their parents. The result is a membership conditioned to obey without question.

34. This psychological coercion leaves members isolated and completely dependent on the Community.

i. The Community's Main Principles

35. The Community has core principles that drive its teachings and way of life. These are contained in its text entitled "The Rule of Life of the Community of Jesus." All members, including children, are bound by these principles.

36. One component of the Community's ideology is absolute obedience to its Leadership without question.

37. Community doctrine holds that members cannot trust their own thoughts as these are often tainted by ego, intellect or sinful desire. As such, the only way to ensure right behavior is to adhere to all Leadership decisions. Members are taught to distrust themselves and their loved ones and submit fully to higher authority.

ii. Light Sessions

38. All members are subject to what the Community calls “Light Sessions.” Someone who makes a mistake, has been in a bad mood, or is otherwise deviating from expected norms is called out in front of a group of members and questioned about their misbehavior. The public criticism is intended to shame and humiliate the target to the point where they break down and beg for forgiveness.

39. If the subject resists, the criticisms intensify and sometimes turn physical. Members have had water thrown in their faces, been slapped, or endured other physical abuse. When one Light Session is not enough to “break” the target, it resumes the next day.

40. These Sessions happen regularly, but few members know in advance when they will be the target. This highly stressful punishment regime seems to come out of nowhere, leaving members in constant fear that they could be next. Ortolani, for example, dreaded Community dinners because Light Sessions would often occur during this time.

iii. Hard Times

41. When Community members do not improve their behavior after a Light Session, they can be subjected to what the Community calls “Hard Times” – a period of isolation and ostracism.

42. Those subject to this punishment are often removed from all group activities and sometimes even fired from their jobs at Community-run businesses. Other members are directed

not to speak to them, other than to criticize. This directive often extends to one's own family members, who are forbidden to interact. The targets of this comprehensive shunning suffer significant mental anguish.

43. Those fired from their jobs are still required to make money for their family and the Community, often forcing them to take multiple low-level jobs to survive. The Community views this increased hardship positively because it helps the person submit to the Community's will.

44. This punishment lasts anywhere from a few days to a few months, during which the targets come under additional surveillance from the Community's Leadership, who monitor their supposed behavioral progress. Only when members have "progressed" to the satisfaction of the Community Leadership does the ostracism relent and they can return to their social circles and support systems.

iv. Family Separation

45. The Community's members live together in jointly-owned, Community-controlled homes. The Community often requires its members and children to move houses with 24 hours' notice, sometimes without even providing a reason. Despite the fact that many members either fully or partially own their houses in the Community, they can still be ordered to leave and allow another family to replace them.

46. Children in the Community, including Plaintiff, are regularly ordered to move out of their parents' homes to live with other Community members. These forced separations can begin at the age of four.

47. The Community believes that parents are unable to properly care for and discipline their children because their judgment is clouded by love. It is supposedly better for the children to live with other Community members who are less affectionate. This practice weakens family

bonds and reinforces dependence on the Community. Children are encouraged to see all Community members as their parents; parents are dependent on the goodwill of other members to provide proper care to their children; and every parent's authority can be overruled by whatever the Community Leadership decides.

c. The education of Community children is woefully inadequate, which reinforces their dependence on the Community.

48. Children of Community members, including Plaintiff, are typically sent to the public school system through elementary school. In middle school, they transition to Community-run homeschooling carried out mostly by members without any background in education.

49. The Community's school system has a small number of children and lacks teachers and resources, so 12-year-olds study in the same class as 17-year-olds. Often the instruction relates to tasks the Community wants the children to do like cooking and construction.

50. Their highly irregular education reinforces the children's present and future dependence on the Community, since they are poorly equipped for college or other activities outside the Community.

d. The Community exercises economic control and coercion over its members.

51. Many Community members work in Community-owned businesses such as Paraclete Press, a publisher of Christian books and music. These jobs typically pay very little. For those who choose not to work in a Community business, the Community Leadership may, at random, order them to quit their jobs and instead work for a chosen Community-owned business that requires extra hands. The Community's interests always supersede any one individual's interests.

52. This deepens Community members' dependence on the Community by making it difficult for them to build relationships outside the Community and difficult to save enough money

to leave. Most of their earnings must be funneled back to the Community through tithing or other donations to Community events and projects.

53. The Community deliberately keeps its members busy at all times. Members spend much of their days cleaning or maintaining Community buildings, working in Community-owned businesses, and attending Community choir, music or theater rehearsals. Community members rarely have any free time or space to reflect on the Leadership's all-encompassing authority.

e. **The Community intentionally restricts access to outside information to maintain its centrality to adherents.**

54. Children in the Community, like Ortolani, are prohibited from accessing most information technology until around age 14, when they are given access to computers at school. Laptops are permitted at home, but an adult living with the child must give permission and then sit with them during use to prevent access to non-approved material.

55. Community children are not allowed to have smart phones. At around 15 years old, they are allowed to have flip phones, which cannot access the internet or any social media.

II. Oliver Ortolani

a. **Early Life**

56. Ortolani was born into the Community and lived there until November 2023, when he was 16 years old. His mother, Ellen, grew up in the Community, and his father, Dave, went to Grenville Christian College, a Canadian boarding school associated with the Community.

57. Ortolani and his family lived in Orleans, Massachusetts with other Community members during the period covered by this Complaint. Throughout this period, obedience, hard work and complete loyalty to the Community were continuously drilled into him.

58. When Ortolani was 9 years old, he moved to live with a different family. He spent 18 months with one family before being made to move again. This happened often. Ortolani

estimates that he moved at least 20 times in 16 years. While Ortolani lived with other families, he rarely saw his own parents. He was encouraged not to seek them out or interact with them at all.

59. Ortolani attended public elementary school and began Community-sponsored homeschooling in sixth grade.

60. From the age of nine, Ortolani spent the many of his waking hours outside any form of education: mowing lawns, doing landscaping, setting up lighting and scaffolding for Community events and performances, repairing Community houses, and cooking group meals. Childhood play was rare.

b. Defendants conspire to initiate the child forced labor scheme to reduce the costs of constructing the Center.

61. As Defendants prepared to build their new Center in Brewster, Massachusetts starting in late 2018, its cost worried them. Its land had been donated, but the project was very complex — they still needed to finance the construction, hire contractors from both in and out of state, all of which was estimated to cost millions of dollars. Defendants took out a multi-million dollar loan, but also decided to save money by making Community boys do much of the work.

62. It benefitted each Defendant to partake in this scheme because they all had financial interests in building the Center quickly and cheaply.

63. Upon information and belief, AEL and PAB were responsible for obtaining the land and loan for the building and overseeing much of the project. Many of AEL and PAB's employees who oversaw the project were also Community members. The Community Leadership was largely responsible for providing the person-power for the project because it knew that it could compel its children to work for free.

c. **Plaintiff is forced to perform unpaid and illegal labor for Defendants starting at age 11.**

64. In 2019, when Plaintiff was 11 years old, the Community Leadership, AEL and PAB launched their forced labor scheme under the false premise of a volunteer “summer work program.” All of the boys from the Community, aged nine to 16, were made to participate in renovating and repairing AEL’s storage and practice facilities, among other projects. The Community often used these spaces for its own performances.

65. This summer program embodied the Community Leadership’s method of asserting control over its members. It claimed it created the project because some of the older boys had been caught drinking alcohol and misbehaving. Under the guise of rehabilitating them, the Community Leadership required all able-bodied boys to do grueling manual labor that otherwise would have required paid construction workers. Ortolani, who currently works in construction, estimates that his and the other boys’ labor saved Defendants at least half a million dollars in labor costs in the Center’s construction.

66. Using the children’s labor also sped up the project because for this entirely captive population, Defendants did not have to respect legal requirements for working hours or break times.

67. The summer program was so successful that the Community Leadership extended it, first into fall 2019 and then into 2020.

68. The boys’ parents had to sign a waiver with PAB to participate, which stated:

I want my child to participate in the construction of the new performing arts facility for the Foundation (“Activities”) at the construction site at 36 Southern Eagle Cartway, Brewster, MA (“Site”). I understand the construction will involve power tools, ladders, hydraulic equipment, earth moving equipment, cranes and other construction materials, and other danger... I understand that this is on a volunteer basis and that there will be no payment for services...

69. Neither Plaintiff nor his parents knew that this project would take over the children's lives, nor that the boys would not receive any real schooling.

d. Ortolani is subjected to regular abuse while building the Center.

70. The Center worksite was located in a remote, wooded area, far away from where Ortolani and the other boys lived. They had to be driven to and from the worksite every day. The adults in the Community used phones and emails to coordinate this transportation.

71. The site was ringed by barbed wire except at the entrance gate, which was always locked. Once the boys entered, the gate was locked behind them. They could not leave until the end of the day, when an adult opened the gate with a code.

72. During their forced labor, Plaintiff and the other boys were awakened daily between 4:30 and 5:00 a.m. Some days, they were made to do two and a half hours of exercise first thing in the morning – other times, they were brought straight to the worksite to begin laboring. They were allowed only 10 minutes to eat breakfast before being driven to the worksite.

73. Upon arrival, the adults from the Community would conduct a Light Session during which at least one child would be asked what they were “double-minded” about. Sometimes an adult would bring up a work mistake the child had made the previous day, other times the child would be asked to confess an “impure” thought. Then he would be shouted at, shamed, and told his “spirit was off.” This lasted until he confessed to something and asked for forgiveness. These sessions often happened at random during the workday as well.

74. Once the morning Light Session was over, the children were told to get to work. Their tasks included digging the building's foundation using shovels, carrying 90-pound bags of concrete, laying rebar, and framing the building's walls, among others. The boys often worked six days a week. They worked nine to 16 hours a day with few breaks. They were often forced to

work into the night, even during Massachusetts' cold winter months, with illumination provided by large lights brought in by Defendants.

75. The boys were not provided with morning or afternoon breaks, which are customary on construction sites. Although he was allowed a 20-minute lunch break, Plaintiff went hungry most days because he was not given enough time to eat his lunch or other snacks during these long shifts.

76. The boys were allowed to leave the site only when the adults unlocked the gate in the evenings, sometimes as late as 10 p.m. Ortolani would often be too tired from the manual labor to eat dinner at night. He craved sleep and tried to get as much as he could before he was awakened early the next morning to start another grueling day. Defendants' intense work demands meant he rarely received enough sleep for a growing boy.

e. Ortolani is subjected to regular physical punishments.

77. Plaintiff and the other boys were required to be completely obedient to the Community members running the worksite. If a boy was thought to have a bad attitude, made a mistake or talked back to an adult, all the boys would be punished.

78. Punishment took many forms, including: being forced to run for hours or do hundreds of push-ups; having to dig through layers of hardened clay for hours; and having to perform high-knees holding their hands above their heads or while pushing heavy wheelbarrows.

79. Ortolani was once made to run laps in steel-toed boots on a hot July day for 4 hours as punishment because an adult on the worksite had left a hatchet out and one of the boys' overseers thought that it was their mistake.

80. While working on the site, as within the Community generally, talking back to superiors was not tolerated. Nobody wanted to risk triggering yet another severe punishment, so

supervisors were rarely approached even with benign suggestions or comments. In this authoritarian environment, serious problems and safety issues were also left unspoken.

i. Ortolani's brother is physically assaulted on the worksite.

81. One day, Ortolani's 13-year-old brother Noah was physically and mentally exhausted by the onslaught of work. After a Community member told him that he was being disrespectful, Noah responded with "I don't think I was being disrespectful, but I guess I was." Noah's comment enraged the Community member who then took Noah's hat, threw it on the ground, and started beating him up.

82. No adults intervened. After the fight, the other young boys were given special treats like the beverage Propel and were taken swimming, seemingly to persuade them to forget about the incident and not share its details.

83. Noah was then removed from the worksite and put on Hard Times. He remained in near-total isolation from the Community for six months. Community members were told not to talk to him, and he was unable to participate in school or other normal activities. Instead, he spent his days sitting in his father's truck while his father worked.

84. Noah's fate loomed large for Ortolani. He was terrified that Community members on the worksite might physically harm him or remove him from everything he knew too. He knew he could not escape or resist the forced labor operation without experiencing the same serious harm as Noah. Keeping his head down and doing what he was told was the safest course of action. Despite his deteriorating physical and mental health, he continued work on Defendants' Center.

f. A number of the boys are either injured or experience near misses on the worksite.

85. Ortolani and the other boys were not properly trained or equipped to be workers on an active construction site, even if they had not been children who should never have been there.

Like any construction site, the Center was full of hazards. It was also poorly supervised and staffed, largely by inexperienced adults and children who often were put in harm's way.

86. Concrete dust is a health hazard that can cause lung cancer and chronic obstructive pulmonary disease, among other diseases and infections. The Centers for Disease Control and Prevention recommends that construction workers wear respirators around concrete dust because of the serious damage that it can cause to their lungs.⁹

87. But Defendants regularly exposed Ortolani and the other boys to concrete dust and only gave them one single-use, disposable mask to use over a three-month period. They were told it was their responsibility to keep it stored in a bag while they were not on the site so that it remained usable, despite its self-evident inadequacy compared to a respirator.

88. Defendants similarly neglected to ensure that the boys were properly dressed for the work. Ortolani was often cold and wet on the job site.

89. The general shoddy approach to safety led to various accidents and near-misses.

90. In one incident, an adult on site misfired a nail gun. The released nail ricocheted off one of the nearby chipboards and hit Plaintiff's teenage brother, Jake, squarely in the forehead of his hardhat.

91. Another time, one of the tools used to cut rebar was misused and a piece of it hit a young boy in the eye. He required immediate medical attention.

92. On yet another occasion, an adult was using a lull forklift to bring down a crate of scrap material from the roof. The crate was knocked over and nearly hit some of the children working below as it crashed to the ground.

⁹ Alan Echt et al., *A Guide to Respirators Used for Dust in Construction*, Centers for Disease Control and Prevention (Aug. 17, 2020), <https://blogs.cdc.gov/niosh-science-blog/2020/08/17/respirators-construction/>.
<https://blogs.cdc.gov/niosh-science-blog/2020/08/17/respirators-construction/>.

g. Defendants attempt to pass off the children's forced labor as education.

93. The boys' parents were under the impression that although they would be helping on the construction site, they would still be receiving an education. These classes never materialized. Instead, Defendants attempted to frame the forced labor itself as schooling.

94. Defendants invented fake course descriptions that repackaged the construction jobs in educational terms, and would occasionally bring a teacher onto the worksite for a lesson in a meager effort to claim that their child laborers were getting a good education.

95. Ortolani spent almost no time in any educational activity during his time building the Center. This cost him the better part of two years of schooling.

h. Defendants report the children's hours of forced labor as volunteer hours for financial gain.

96. Upon information and belief, in addition to framing the children's forced labor as an education, the Community Leadership reported the hours worked by the children on the construction site as volunteer hours. They provided this information to their bank, which had agreed to match those hours with direct financial contributions.

97. Thus, Defendants doubly profited from their forced labor scheme. They saved money by not paying the boys for their work, and they also generated additional money by fraudulently reporting the boys' hours to the bank in exchange for payments.

i. Defendants knew their conduct was wrongful.

98. Like any commercial construction job, the Center's site was subject to regular government inspections, for example for renewing its elevator permit.

99. On such occasions the adults on the site would hide Plaintiff and the other boys away or remove them entirely so that the inspectors would not see a worksite full of children.

j. **The illegal work and abusive environment takes a toll on Ortolani and the other boys.**

100. After many months of grueling manual labor, Ortolani suffered from constant joint and back pain as a result. His mental health was also suffering. He was feeling increasingly hopeless, depressed and anxious. He recalls feeling like he became a different person while working to construct the Center. The other boys had similar experiences.

101. As the project went on, the Community Leadership began to worry about its potential legal liability for keeping the boys out of school for so long. Defendants began to consider whether to remove the boys from the worksite.

102. One day, while Ortolani and the boys were working on the site, one boy accidentally broke a chair. The Community member supervisors became very angry. But this gave the Community Leadership and other Defendants an opening to remove the boys from the project. They were ordered to leave the site and not to return.

103. Though the hard physical work stopped, Ortolani's joint and back pain did not. He has had to visit multiple doctors for diagnosis and treatment.

104. The time the boys spent on the worksite and the abuse they experienced there has had a profound effect on their mental health. One of the boys committed suicide after the project ended.

105. Plaintiff's mental health has also suffered as a result of the near daily psychological coercion to which he was subjected. He was prescribed antidepressants for several months and treated by a therapist to cope with the trauma he endured. He was diagnosed with post-traumatic stress disorder ("PTSD").

k. **The building is completed and heralded as a “beacon of possibility.”**

106. The Center was finished in October 2021. *Cape Cod Life*, a lifestyle magazine, described it as a “beacon of possibility.” The building’s “stunning architecture and creative atmosphere surrounds both the young and the established artist with beauty and design, inspiring all who walk through its doors to create with a greater purpose.”¹⁰

107. The building has enabled AEL, and therefore the Community, to expand its programming. In addition to offering year-round concerts and performances by resident AEL ensembles, the Center offers:

- Concerts by Guest Artists & Ensembles
- Arts Speak: Engaging Arts & Entertainment Lectures
- Artist Retreats and Residency Programs
- Masterclasses and Workshops
- Youth Outreach: Workshops, summer camps, and the Young Performers Outreach Program¹¹

108. All of these events further enrich Defendants through ticket sales and positive media. People remain unaware that this “beacon of possibility” was created on the backs of children who were denied schooling and forced to work grueling days to enrich their traffickers.

PLAINTIFF’S DAMAGES

109. In addition to the damages mentioned above, as a direct and proximate cause of Defendants’ conduct, Plaintiff suffered, continues to suffer and will suffer in the future, psychological injuries, including but not limited to, anxiety, panic attacks, PTSD, stress, distrust

¹⁰ *Supra*, fn. 4.

¹¹ *Id.*

of authority, shame, and fear, as well as physical injuries. All of these injuries cause and will cause Plaintiff's noneconomic damages.

110. Plaintiff also suffered and continues to suffer economic damages, including but not limited to, unpaid wages, at least a two-year delay in his education, and the cost of mental health treatment.

111. Defendants acted with an outrageous indifference to a highly unreasonable risk of harm and with a conscious indifference to the health, safety and welfare of others, including Plaintiff. Therefore, Plaintiff is entitled to punitive damages against Defendant.

CAUSES OF ACTION

COUNT I

Violations of TVPRA 18 U.S.C. §§ 1589 and 1595 – Forced Labor – Direct Liability *Plaintiff against All Defendants*

112. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

113. Defendants COJ, AEL and PAB violated 18 U.S.C. §§ 1589 and 1595 by knowingly providing and/or obtaining the labor of Ortolani through force, threats of force, physical restraint and/or threats of physical restraint; serious harm and/or threats of serious harm; and through a scheme, plan or pattern to make Ortolani believe he would suffer serious harm if he did not perform this labor. Defendants did this by, *inter alia*:

- a) Abusing Ortolani;
- b) Overworking Ortolani;
- c) Limiting Ortolani's access to information;
- d) Subjecting Ortolani to a restrictive code of conduct;
- e) Depriving Ortolani of sleep;

f) Instilling fear of castigation, disobedience and leaving, through Light Sessions, Hard Times, and other means; and

g) Humiliating Ortolani for any perceived disobedience or mistakes.

114. Ortolani labored for no pay under inhumane conditions because Defendants used psychological violence, physical restraint, social isolation, humiliation, coercion and indoctrination to cause Ortolani to believe that he could not refuse to work or leave the project site without facing serious harm.

115. Defendants exploited Ortolani as a vulnerable child who spent much of his childhood isolated from family.

116. Ortolani suffered damages as a result of the conduct of Defendants COJ, AEL and PAB.

117. Ortolani is entitled to compensatory and punitive damages and restitution in amounts to be determined at trial together with reasonable attorney's fees and the costs of this action, and any other relief deemed appropriate.

COUNT II

Violations of TVRPA 18 U.S.C. §§ 1589 and 1595 – Forced Labor – Beneficiary Liability *Plaintiff against All Defendants*

118. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

119. Defendants knowingly financially benefitted from participating in a venture which they knew or should have known engaged in forced labor in violation of the TVPRA. 18 U.S.C. § 1589.

120. Defendants financially benefited, *inter alia*, because by using unpaid labor to help build the Center, they saved money they would have spent paying fair wages and taxes. As a result

of the forced labor, Defendants also benefited from getting a magnificent space to put on the Community's art performances, from being able to sell tickets to performances, retreats and classes by the Community and others, and because they obtained matching donations for Ortolani and the other boys' supposed "volunteer hours."

121. Defendants knew or should have known that the venture they participated in engaged in providing and/or obtaining forced labor.

122. Ortolani suffered damages as a result of Defendants' conduct.

123. Ortolani is entitled to compensatory and punitive damages, and restitution in amounts to be determined at trial, together with reasonable attorney's fees and the costs of this action and any other relief deemed appropriate.

COUNT III

Violation of TVPRA 18 U.S.C. §§ 1590 and 1595 – Trafficking with Respect to Forced Labor – Direct Liability

124. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

125. Defendants knowingly recruited, harbored, provided, obtained and/or transported Ortolani for forced labor in violation of 18 U.S.C. § 1590(a).

126. Ortolani suffered damages as a result of Defendants' conduct.

127. Ortolani is entitled to compensatory and punitive damages, and restitution in amounts to be determined at trial, together with reasonable attorney's fees and the costs of this action and any other relief deemed appropriate.

COUNT IV

Violation of TVPRA 18 U.S.C. §§ 1590 and 1595 – Trafficking with Respect to Forced Labor – Beneficiary Liability
Plaintiff against All Defendants

128. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

129. Defendants knowingly recruited, harbored, provided, obtained and/or transported Ortolani for forced labor in violation of 18 U.S.C. § 1590(a).

130. Defendants financially benefited, *inter alia*, because by using unpaid labor to help build their Center, they saved money they would have spent paying fair wages and taxes. As a result of the forced labor, Defendants also benefited from getting a magnificent space to put on the Community's art performances, from being able to sell tickets to performances, retreats and classes by the Community and others, and because they obtained matching donations for Ortolani and the other boys' supposed "volunteer hours."

131. Defendants knew or should have known that the venture they participated in engaged in providing and/or obtaining forced labor.

132. Ortolani suffered damages as a result of Defendants' conduct.

133. Ortolani is entitled to compensatory and punitive damages, and restitution in amounts to be determined at trial, together with reasonable attorney's fees and the costs of this action and any other relief deemed appropriate.

COUNT V

Violation of TVPRA 18 U.S.C. §§ 1589, 1590, 1594(a) and 1595 – Attempted Forced Labor and Trafficking
Plaintiff against All Defendants

134. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

135. While, as alleged above, Defendants violated 18 U.S.C. §§ 1589 and 1590, in the alternative, they are liable because they attempted to violate 18 U.S.C. §§ 1589 and 1590. 18 U.S.C. §§ 1594(a) and 1595.

136. Defendants intended to violate and took the necessary steps to commit the offenses outlined in 18 U.S.C. §§ 1589 and 1590 or to benefit therefrom.

137. Ortolani suffered damages as a result of the conduct of Defendants.

138. Ortolani is entitled to compensatory and punitive damages, and restitution in amounts to be determined at trial, together with reasonable attorney's fees and the costs of this action and any other relief deemed appropriate.

COUNT VI

Violation of TVPRA 18 U.S.C. §§ 1589, 1590, 1592, 1594 and 1595 – Conspiracy to Recruit, Obtain, Provide, Transport and Harbor With Respect to Forced Labor *Plaintiff against All Defendants*

139. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

140. It is a violation of the TVPRA to “conspire[] with another” to violate sections 18 U.S.C. §§ 1589, 1590, 1592 of the TVPRA. 18 U.S.C. §§ 1594(b).

141. Defendants conspired by agreeing to recruit, harbor, and/or transport Plaintiff to the worksite and to provide and/or obtain his forced labor through force, threats of force, physical restraint and/or threats of physical restraint; serious harm and/or through threats of serious harm; and/or through a scheme, plan, or pattern to make Plaintiff believe he would suffer serious harm if he did not perform their labor.

142. Defendants entered into this joint enterprise and were aware of its general nature and extent.

143. Defendants worked together to ensure that the joint enterprise worked toward their knowing financial benefit.

144. Defendants conspired to benefit from Plaintiff's forced labor by ensuring he was not appropriately paid for his work.

145. Plaintiff suffered damages as a result of Defendants' conduct.

146. Plaintiff is entitled to compensatory and punitive damages, and restitution in amounts to be determined at trial, together with reasonable attorney's fees and the costs of this action and any other relief deemed appropriate.

COUNT VII

Violation of Mass. Gen. Laws c. 265, § 51 (2023) – Forced Services and Trafficking *Plaintiff against All Defendants*

147. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

148. Defendants subjected Plaintiff to forced services by causing him or exposing him to serious physical and psychological harm or threats to cause serious physical, financial, and reputational harm, in violation of M.G.L. c. 265, § 51 (2023).

149. Plaintiff is entitled to monetary relief in the form of compensatory and punitive damages and interest in an amount to be determined at trial, and reasonable attorney's fees, pursuant to M.G.L. c. 260, § 4D (2023).

COUNT VIII

**Violation of Federal Racketeer Influenced and Corrupt Actions Act 18 U.S.C. §§ 1961-68
*Plaintiff against All Defendants***

150. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

151. Defendants are associated in fact and are an “enterprise” as defined by 18 U.S.C. § 1961(4). Defendants are associated in fact because of their shared performing groups, common leadership, and joint efforts to fund and build the Center.

152. At all relevant times described in this Complaint, Defendants have been engaged in an ongoing association, coordinated by Defendant COJ, for the purpose of carrying out the forced child labor at the center of Ortolani’s claims.

153. Defendants have engaged in the pattern and practice of forced labor and human trafficking in violation of 18 U.S.C. §§ 1589, 1590(a), 1594(a) and 1595.

154. The repeated predicate acts of forced labor and human trafficking constitute a “pattern of racketeering activity” as defined by 18 U.S.C. § 1961(5).

155. This series of predicate acts extended over a substantial period of time, during some of the most formative years of Ortolani’s adolescence.

156. Though the construction of the Center is now complete, it is possible that Defendants plan to continue their scheme indefinitely for other construction or maintenance projects.

157. Ortolani is a “person” with standing to sue under RICO as defined by 18 U.S.C. § 1964(c) because Defendants subjected him to forced labor and human trafficking, causing him physical, psychological, and economic injury.

158. Defendants engaged in interstate commerce during their forced labor and trafficking scheme as 1) they used phones and emails to coordinate the children’s labor on the worksite, 2)

the construction of the Center involved several companies from outside the state of Massachusetts, and 3) the Center hosts performances from groups coming from outside the state of Massachusetts.

159. Ortolani was damaged as a result of Defendants' conduct.

160. Ortolani is entitled to treble damages in addition to the cost of this suit, including a reasonable attorney's fee, pursuant to 18 U.S.C. § 1964(c).

COUNT IX

Unjust Enrichment

Plaintiff against All Defendants

161. Plaintiff repeats and re-alleges the allegations contained in the preceding paragraphs of this Complaint.

162. There is no contract between Ortolani and Defendants that covers the subject matter of this dispute.

163. Throughout 2019 and 2020, Ortolani conferred a benefit on Defendants by performing unpaid labor for Defendants as described in this Complaint.

164. Defendants were enriched by Ortolani providing Defendant with his unpaid labor.

165. As shown in the Complaint, Ortolani believed he was being signed up for a volunteer program. Had he known the extent of the labor he would be required to perform, he reasonably would have expected compensation from Defendants for the benefit he provided to them.

166. Defendants were aware of the benefit conferred upon them by Ortolani and of his reasonable expectations for compensation arising from the labor he was required to perform.

167. Defendants retained that benefit without compensating Ortolani for the benefit he conferred on Defendants.

168. Defendants' retention of the benefits Ortolani conferred on them without compensating Ortolani is inequitable and unjust.

169. The reasonable value of the benefit conferred on Defendants is \$100,000.

170. For all reasons stated above, it is against equity and good conscience to permit Defendants to retain the benefit that Ortolani provided to them without compensating Ortolani for its value.

DEMAND FOR JURY TRIAL

171. Plaintiff respectfully hereby demands a trial by jury as to all matters so triable pursuant to Rule 38 of the Federal Rules of Civil Procedure.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests that the Court:

- a. Award monetary relief in the form of compensatory and punitive damages and interest due to being subjected to forced labor, pursuant to 18 U.S.C. § 1595(a), in an amount to be determined at trial;
- b. Award monetary relief in the form of compensatory and punitive damages and interest due to being subjected to forced services, pursuant to M.G.L. c. 265, § 51 (2023); c. 260 § 4D, in an amount to be determined at trial;
- c. Award attorney's fees, costs and expenses authorized by 18 U.S.C. § 1595(a);
- d. Order disgorgement of profit that accrued to Defendants from Plaintiff's labor;
- e. Award such other and further relief as the Court may deem just and proper.

Dated: July 16, 2025

Respectfully submitted,

BY: /s/ Carol Merchasin
Carol Merchasin (BBO# 556752)
Lillian Smith (*pro hac vice* forthcoming)
MCALLISTER OLIVARIUS

641 Lexington Avenue, 13th Floor
New York, New York 10022
(212) 433-3456

cmerchasin@mcotaw.com

lsmith@mcotaw.com

Attorneys for Plaintiff

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

RECEIPT #	AMOUNT	APPLYING IFP	JUDGE	MAG. JUDGE
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UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

1. Title of case (name of first party on each side only) Oliver Ortolani v. Community of Jesus, Inc.
-
2. Category in which the case belongs based upon the numbered nature of suit code listed on the civil cover sheet. (See local rule 40.1(a)(1)).
- ☐ I. 160, 400, 410, 441, 535, 830*, 835*, 850, 880, 891, 893, R.23, REGARDLESS OF NATURE OF SUIT.
- ☐ II. 110, 130, 190, 196, 370, 375, 376, 440, 442, 443, 445, 446, 448, 470, 751, 820*, 840*, 895, 896, 899.
- ☒ III. 120, 140, 150, 151, 152, 153, 195, 210, 220, 230, 240, 245, 290, 310, 315, 320, 330, 340, 345, 350, 355, 360, 362, 365, 367, 368, 371, 380, 385, 422, 423, 430, 450, 460, 462, 463, 465, 480, 485, 490, 510, 530, 540, 550, 555, 560, 625, 690, 710, 720, 740, 790, 791, 861-865, 870, 871, 890, 950.
- *Also complete AO 120 or AO 121. for patent, trademark or copyright cases.
3. Title and number, if any, of related cases. (See local rule 40.1(g)). If more than one prior related case has been filed in this district please indicate the title and number of the first filed case in this court.
-
4. Has a prior action between the same parties and based on the same claim ever been filed in this court?
- YES ☐ NO ☒
5. Does the complaint in this case question the constitutionality of an act of congress affecting the public interest? (See 28 USC §2403)
- YES ☐ NO ☒
- If so, is the U.S.A. or an officer, agent or employee of the U.S. a party?
- YES ☐ NO ☒
6. Is this case required to be heard and determined by a district court of three judges pursuant to title 28 USC §2284?
- YES ☐ NO ☒
7. Do all of the parties in this action, excluding governmental agencies of the United States and the Commonwealth of Massachusetts ("governmental agencies"), residing in Massachusetts reside in the same division? - (See Local Rule 40.1(d)).
- YES ☐ NO ☒
- A. If yes, in which division do all of the non-governmental parties reside?
- Eastern Division ☐ Central Division ☐ Western Division ☐
- B. If no, in which division do the majority of the plaintiffs or the only parties, excluding governmental agencies, residing in Massachusetts reside?
- Eastern Division ☒ Central Division ☐ Western Division ☐
8. If filing a Notice of Removal - are there any motions pending in the state court requiring the attention of this Court? (If yes, submit a separate sheet identifying the motions)
- YES ☐ NO ☐

(PLEASE TYPE OR PRINT)

ATTORNEY'S NAME Carol MerchasinADDRESS 641 Lexington Avenue, 13th Floor, New York, NY 10022TELEPHONE NO. (212) 433-3456

EXHIBIT

A

efile Public Visual Render		ObjectID: 202421239349301407 - Submission: 2024-05-02		TIN: 04-3017097	
Form 990		Return of Organization Exempt From Income Tax			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.			2022 Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07-01-2022 , and ending 06-30-2023					
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization ARTS EMPOWERING LIFE INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 2831 City or town, state or province, country, and ZIP or foreign postal code ORLEANS, MA 02653		D Employer identification number 04-3017097 E Telephone number (508) 255-3999 G Gross receipts \$ 687,482	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		F Name and address of principal officer: SARAH R KANAGA PO BOX 2831 ORLEANS, MA 02653		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶	
J Website: ▶ ARTSEMPoweringLIFE.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1988 M State of legal domicile: MA	

Part I Summary					
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO STUDY, ADVOCATE, PERFORM, AND PROMOTE EXCELLENCE IN THE PERFORMING AND VISUAL ARTS AND PROVIDE INSPIRATION AND EDUCATION OF OTHERS.				
	2 Check this box <input type="checkbox"/>				
	3 Number of voting members of the governing body (Part VI, line 1a)				3 9
	4 Number of independent voting members of the governing body (Part VI, line 1b)				4 9
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)				5 5
	6 Total number of volunteers (estimate if necessary)				6 200
	7a Total unrelated business revenue from Part VIII, column (C), line 12				7a 0
b Net unrelated business taxable income from Form 990-T, Part I, line 11				7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year 700,138	Current Year 483,225	
	9 Program service revenue (Part VIII, line 2g)		54,642	58,091	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		41,429	74,651	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		82,305	55,680	
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		878,514	671,647	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0	0	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		106,167	106,663	
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 13,599				
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		657,486	517,103	
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		763,653	623,766	
19 Revenue less expenses. Subtract line 18 from line 12		114,861	47,881		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year 1,682,274	End of Year 1,401,349	
	21 Total liabilities (Part X, line 26)		322,273	301,755	
	22 Net assets or fund balances. Subtract line 21 from line 20		1,360,001	1,099,594	

Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer		2024-04-16 Date		
	SARAH R KANAGA PRESIDENT Type or print name and title				
Print/Type preparer's name		Preparer's signature	Date	PTIN	

**Paid
Preparer
Use Only**

Firm's name ▶ LAMB MASON BULGER & CO PC		Check <input type="checkbox"/> if self-employed	P02183572
Firm's address ▶ PO BOX 1233 WEST CHATHAM, MA 026691233		Firm's EIN ▶ 04-2714253	Phone no. (508) 945-3575

May the IRS discuss this return with the preparer shown above? See Instructions. ☒ **Yes** ☐ **No**
For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2022)

Form 990 (2022) Page **2**

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO STUDY, ADVOCATE, PERFORM, AND PROMOTE EXCELLENCE IN THE PERFORMING AND VISUAL ARTS AND PROVIDE INSPIRATION AND EDUCATION OF OTHERS.

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

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

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

4a (Code:) (Expenses \$ **200,546** including grants of \$) (Revenue \$ **122,778**)
MUSICAL AND THEATRICAL ENSEMBLES OF ARTS EMPOWERING LIFE-GAUDETE BAROQUE ENSEMBLE, CHARA PERCUSSION ENSEMBLE, AEL WIND ENSEMBLE, ELEMENTS THEATRE COMPANY-ARE COMPRISED OF PERFORMING AND VISUAL ARTISTS WHO HAVE TOURED TO TWENTY-SIX COUNTRIES AND THROUGHOUT THE UNITED STATES PERFORMING AT THE HIGHEST LEVELS, LEADING WORKSHOPS, AND FOSTERING CULTURAL EXCHANGES. THEY HAVE PERFORMED IN VENUES RANGING FROM REGIONAL HIGH SCHOOL FOOTBALL FIELDS IN DOWNTOWN CHICAGO, TO CULTURAL EXCHANGES AT INKAMANA ABBEY IN SOUTH AFRICA, TO PERFORMING AT THE PARLIAMENT HOUSE IN SYDNEY, AUSTRALIA. AEL HAS A RICH HISTORY OF REACHING OUT TO AMERICA'S YOUTH THROUGH THE ARTS IN THE FORM OF WORKSHOPS, CAMPS, AND THE YOUTH PERFORMERS OUTREACH PROGRAM, WHICH OFFERS FREE TICKETS TO ALL EVENTS FOR CHILDREN AND STUDENTS. BESIDES OFFERING CONCERTS AND PERFORMANCES THROUGHOUT THE YEAR, EACH ENSEMBLE RUNS A SUMMER CAMP FOR KIDS IN THE ARTS AT THE PERFORMING ARTS CENTER IN BREWSTER, MA.

4b (Code:) (Expenses \$ **39,605** including grants of \$) (Revenue \$)
THE MOUNT TABOR CENTRE FOR ART AND SPIRITUALITY IS AN INTERNATIONAL ORGANIZATION FACILITATING ECUMENICAL DIALOGUE THROUGH EDUCATIONAL SYMPOSIA, VISUAL AND PERFORMING ARTS, SPIRITUAL RETREATS AND EXHIBITIONS OF CONTEMPORARY SACRED ART. BRIDGING CULTURAL, ECCLESIAL AND NATIONAL BOUNDARIES, THE MOUNT TABOR CENTRE PROVIDES OPPORTUNITIES FOR REFLECTION AND DISCUSSION ABOUT FAITH AND CREATIVITY, CONTEMPLATION AND COMMUNION, LITURGY AND BEAUTY. AS THE SPIRIT INSPIRES THE CONTEMPORARY VOICES OF TODAY'S CHRISTIAN ARTISTS, MUSICIANS AND AUTHORS, MOUNT TABOR PROVIDES VENUES FOR ENCOURAGEMENT AND FELLOWSHIP.

4c (Code:) (Expenses \$ **67,317** including grants of \$) (Revenue \$ **8,287**)
GLORI DEI CANTORES (SINGERS TO THE GLORY OF GOD) HOLDS A PASSIONATE DEDICATION TO ILLUMINATE TRUTH AND BEAUTY THROUGH CHORAL ARTISTRY, CELEBRATING A RICH TRADITION OF SACRED CHORAL MUSIC FROM GREGORIAN CHANT THROUGH THE TWENTY-FIRST CENTURY. FOUNDED IN 1988, GLORI DEI CANTORES, HAS TOUCHED THE HEARTS OF AUDIENCES IN TWENTY-THREE COUNTRIES IN EUROPE, RUSSIA, AND NORTH AMERICA, RECEIVING EXTENSIVE CRITICAL ACCLAIM FOR ITS ARTISTIC ELEGANCE, PERFORMANCE AUTHENTICITY, AND COMPELLING SPIRITUALITY. THE CHOIR'S CATALOG OF MORE THAN 50 RECORDINGS SHOWCASES THEIR EXTENSIVE REPERTOIRE, ENCOMPASSING BOTH MASTERPIECES AND RARELY PERFORMED MUSICAL TREASURES. GLORI DEI CANTORES MAKES ITS HOME AT THE CHURCH OF THE TRANSFIGURATION (ORLEANS, MA) WHERE THE CHOIR SINGS WEEKLY WORSHIP SERVICES, SEASONAL CONCERTS, AND RECORDS THROUGHOUT THE YEAR.

(Code:) (Expenses \$ **92,913** including grants of \$) (Revenue \$ **45,117**)
RECORDINGS



4d Other program services (Describe in Schedule O.)
(Expenses \$ **92,913** including grants of \$) (Revenue \$ **45,117**)

4e Total program service expenses ▶ **400,381**

Form **990** (2022)

Form 990 (2022) Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions. 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues?		

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

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Part IV	Checklist of Required Schedules (continued)	Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with an individual who is a disqualified person? If "Yes," complete Schedule L, Part I		

		25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	5	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services	7a		No

provided to the payor?			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	9	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b	9	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No

8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

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

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
THE ORGANIZATION PO BOX 2831 ORLEANS, MA 02653 (508) 255-8586

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			

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

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1b Sub-Total	▶			
c Total from continuation sheets to Part VII, Section A	▶			
d Total (add lines 1b and 1c)	▶	0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ **0**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **0**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Considered campaigns 1a				
Membership dues 1b				
Fundraising events 1c				
Related organizations 1d				
Government grants (contributions) 1e				
All other contributions, gifts, grants, and similar amounts not included above 1f				
483,225				
g Noncash contributions included in lines 1a - 1f:\$ 1g				
h Total. Add lines 1a-1f ▶ 483,225				

2a PERFORMANCE INCOME	Business Code				
	711130	23,634	23,634		
	611600	21,411	21,411		
	611600	13,046	13,046		

Program Service Revenue	1					
	2					
	3					
	f All other program service revenue.					
9 Total. Add lines 2a-2f.		58,091				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,240			2,240
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		563	563		
		(i) Real	(ii) Personal			
	6a Gross rents	6a	10,000			
	b Less: rental expenses	6b	0			
	c Rental income or (loss)	6c	10,000			
	d Net rental income or (loss)		10,000			10,000
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a		72,411		
	Less: cost or other basis and sales expenses	7b		0		
	7c Gain or (loss)	7c		72,411		
	d Net gain or (loss)		72,411	72,411		
	a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a		60,952			
b Less: cost of goods sold	10b		15,835			
c Net income or (loss) from sales of inventory		45,117	45,117			

Other Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		671,647 176,182 0 12,240				

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Part IX Statement of Functional Expenses				
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).				
Check if Schedule O contains a response or note to any line in this Part IX <input checked="" type="checkbox"/>				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				

2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	97,727	67,727	18,000	12,000
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	8,936	6,193	1,646	1,097
11 Fees for services (non-employees):				
a Management				
b Legal	2,953		2,953	
c Accounting	12,075		12,075	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	110,187	93,501	16,686	
13 Office expenses	14,355	4,240	10,115	
14 Information technology				
15 Royalties				
16 Occupancy	25,219	1,000	24,219	
17 Travel	8,367	8,367		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,061	12,922	1,139	
20 Interest	16,745	114	16,631	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	78,793	51,987	26,806	
23 Insurance	34,141	4,236	29,905	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PERFORMANCES	35,950	35,504	446	
b CONTRACT LABOR	35,824	35,824		
c RECORDING COSTS	25,063	24,670	393	
d CONSULTANT REIMBURSEMENT	23,817		23,817	
e All other expenses	79,553	54,096	24,955	502
25 Total functional expenses. Add lines 1 through 24e	623,766	400,381	209,786	13,599
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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Part X Balance Sheet

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



	(A) Beginning of year		(B) End of year
1 Cash-non-interest-bearing	261,757	1	67,230
2 Savings and temporary cash investments		2	
3 Pledges and grants receivable, net		3	
4 Accounts receivable, net	5,896	4	2,446

Assets	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	73,860	8	66,864	
	9	Prepaid expenses and deferred charges	6,129	9	6,581	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,308,075			
	b	Less: accumulated depreciation	1,155,039	1,215,980	1,153,036	
	11	Investments—publicly traded securities		11		
	12	Investments—other securities. See Part IV, line 11		12		
	13	Investments—program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11	118,652	15	105,192	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	1,682,274	16	1,401,349	
	Liabilities	17	Accounts payable and accrued expenses	155,873	17	151,955
		18	Grants payable		18	
		19	Deferred revenue		19	
20		Tax-exempt bond liabilities		20		
21		Escrow or custodial account liability. Complete Part IV of Schedule D		21		
22		Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
23		Secured mortgages and notes payable to unrelated third parties		23		
24		Unsecured notes and loans payable to unrelated third parties	166,400	24	149,800	
25		Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		25		
26		Total liabilities. Add lines 17 through 25	322,273	26	301,755	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	1,260,001	27	1,099,594	
	28	Net assets with donor restrictions	100,000	28	0	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
	32	Total net assets or fund balances	1,360,001	32	1,099,594	
	33	Total liabilities and net assets/fund balances	1,682,274	33	1,401,349	

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Part XI **Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	671,647
2	Total expenses (must equal Part IX, column (A), line 25)	2	623,766
3	Revenue less expenses. Subtract line 2 from line 1	3	47,881
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,360,001
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-308,288
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,099,594

Part XII **Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

	Yes	No

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

2a		No
2b	Yes	
2c		No
3a		No
3b		

Form **990** (2022)

Form 990 (2022)

Additional Data

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Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

efile Public Visual Render	ObjectID: 202421239349301407 - Submission: 2024-05-02	TIN: 04-3017097
SCHEDULE A (Form 990)	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 2022 Open to Public Inspection
Department of the Treasury Internal Revenue Service		

Name of the organization ARTS EMPOWERING LIFE INC	Employer identification number 04-3017097
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.
The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

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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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
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 provided by the organization						

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2021 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2022. 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—2021. 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—2022. 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—2021. 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 ☐

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	1,047,997	1,271,309	539,234	700,138	486,225	4,044,903
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	240,128	336,257	19,784	109,135	68,654	773,958
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1,288,125	1,607,566	559,018	809,273	554,879	4,818,861
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	9,350	19,074				28,424
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b. .	9,350	19,074				28,424
8 Public support. (Subtract line 7c from line 6.)						4,790,437

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	1,288,125	1,607,566	559,018	809,273	554,879	4,818,861
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	26,886	21,252	24,218	70	2,240	74,666
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.	26,886	21,252	24,218	70	2,240	74,666
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,315,011	1,628,818	583,236	809,343	557,119	4,893,527
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. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	97.890 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	97.340 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	1.530 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	1.380 %

- 19a 33 1/3% support tests-2022.** 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-2021.** 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 ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of 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.		
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).		
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.		
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.		
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.		
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.		
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.		
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.		
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).		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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 .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in		

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		

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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 11a above?		
	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to 11a, 11b, or 11c, provide detail in Part VI .		
	11c		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 in 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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2 Activities Test. Answer lines 2a and 2b below.			
		Yes	No
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.

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**.
- 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.

2b**3a****3b**

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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):**1****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 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)

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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**

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 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

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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).

Facts And Circumstances Test

Return Reference

Explanation

Schedule A (Form 990) 2022

Additional Data

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Software ID:

Software Version:

efile Public Visual Render		ObjectID: 202421239349301407 - Submission: 2024-05-02	TIN: 04-3017097
Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.		OMB No. 1545-0047 2022
Name of the organization ARTS EMPOWERING LIFE INC			Employer identification number 04-3017097

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- ☐ 501(c)() (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- ☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Cat. No. 30613X

Schedule B (Form 990) (2022)

Page 2

Schedule B (Form 990) (2022)

Page 2

Name of organization ARTS EMPOWERING LIFE INC	Employer identification number 04-3017097
--	---

Part I

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			<input type="checkbox"/> Person

RESTRICTED				\$ RESTRICTED		<input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions		(d) Type of contribution			
-				<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions		(d) Type of contribution			
-				<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions		(d) Type of contribution			
-				<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions		(d) Type of contribution			
-				<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions		(d) Type of contribution			
-				<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions		(d) Type of contribution			
-				<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)			

Schedule B (Form 990) (2022)

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Name of organization ARTS EMPOWERING LIFE INC	Employer identification number 04-3017097
--	--

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Schedule B (Form 990) (2022)

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Schedule B (Form 990) (2022)

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Name of organization ARTS EMPOWERING LIFE INC	Employer identification number 04-3017097
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Schedule B (Form 990) (2022)

Additional Data

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Software ID:

Software Version:

efile Public Visual Render		ObjectID: 202421239349301407 - Submission: 2024-05-02	TIN: 04-3017097
SCHEDULE D (Form 990)	Supplemental Financial Statements ▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.		OMB No. 1545-0047
			2022 Open to Public Inspection
Department of the Treasury Internal Revenue Service			
Name of the organization ARTS EMPOWERING LIFE INC		Employer identification number 04-3017097	
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.			
		(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year			
2 Aggregate value of contributions to (during year)			
3 Aggregate value of grants from (during year)			
4 Aggregate value at end of year			
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.			
1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space			
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.			
		Held at the End of the Year	
a Total number of conservation easements		2a	
b Total acreage restricted by conservation easements		2b	
c Number of conservation easements on a certified historic structure included in (a)		2c	
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register		2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____			
4 Number of states where property subject to conservation easement is located ▶ _____			
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No			
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____			
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____			
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.			
Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.			
1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.			
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____ (ii) Assets included in Form 990, Part X ▶ \$ _____			
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____ b Assets included in Form 990, Part X ▶ \$ _____			
For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 52283D Schedule D (Form 990) 2022			

☐ Public exhibition

☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	481,154	381,154	300,093	197,317	147,500
b Contributions		100,000	81,061	102,776	49,817
c Net investment earnings, gains, and losses	6,655				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	-394				
g End of year balance	488,203	481,154	381,154	300,093	197,317

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

a Board designated or quasi-endowment ▶ 79.000 %

b Permanent endowment ▶ 21.000 %

c Term endowment ▶

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

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

(i) Unrelated organizations

(ii) Related organizations

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

	Yes	No
3a(i)		No
3a(ii)	Yes	
3b	Yes	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		498,008	152,593	345,415
c Leasehold improvements		847,156	139,296	707,860
d Equipment		765,896	674,039	91,857
e Other		197,015	189,111	7,904
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,153,036

Schedule D (Form 990) 2022

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		

(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)DUE FROM RELATED ORGANIZATION	58,249
(2)SILVER INVESTMENT	46,943
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	105,192

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

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Schedule D (Form 990) 2022

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

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

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

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
PART V, LINE 4:	SUPPORT OF THE ARTS

Schedule D (Form 990) 2022

Additional Data[Return to Form](#)Software ID:
Software Version:

efile Public Visual Render

ObjectID: 202421239349301407 - Submission: 2024-05-02

TIN: 04-3017097

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2022Open to Public
InspectionName of the organization
ARTS EMPOWERING LIFE INC

Employer identification number

04-3017097

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	A COPY OF FORM 990 IS AVAILABLE IN THE ORGANIZATION'S OFFICE FOR REVIEW BY ANY AND ALL OF THE GOVERNING BODY PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C	NO LESS THAN ANNUALLY, THE ORGANIZATION MAKE INQUIRIES TO THE MEMBERS REGARDING CONFLICT OF INTEREST
FORM 990, PART VI, SECTION C, LINE 19	UPON REQUEST
FORM 990, PART IX, LINE 24E	TRAINING: PROGRAM SERVICE EXPENSES 15,758. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 15,758. COMPUTER EXPENSE: PROGRAM SERVICE EXPENSES 7,112. MANAGEMENT AND GENERAL EXPENSES 8,288. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 15,400. BUS AND TRACTOR EXPENSE: PROGRAM SERVICE EXPENSES 12,708. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 12,708. UNIFORMS AND COSTUMES: PROGRAM SERVICE EXPENSES 10,571. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 10,571. TELEPHONE AND FAX: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 7,379. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 7,379. UTILITIES: PROGRAM SERVICE EXPENSES 1,123. MANAGEMENT AND GENERAL EXPENSES 3,330. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 4,453. BANK CHARGES: PROGRAM SERVICE EXPENSES 375. MANAGEMENT AND GENERAL EXPENSES 3,301. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 3,676. POSTAGE: PROGRAM SERVICE EXPENSES 2,937. MANAGEMENT AND GENERAL EXPENSES 415. FUNDRAISING EXPENSES 120. TOTAL EXPENSES 3,472. PAYROLL PROCESSING: PROGRAM SERVICE EXPENSES 2,158. MANAGEMENT AND GENERAL EXPENSES 574. FUNDRAISING EXPENSES 382. TOTAL EXPENSES 3,114. REPAIRS AND MAINTENANCE: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 930. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 930. TOUR EXPENSES: PROGRAM SERVICE EXPENSES 607. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 607. MUSIC: PROGRAM SERVICE EXPENSES 410. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 410. DUES AND SUBSCRIPTIONS: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 384. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 384. OTHER TAXES: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 354. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 354. MUSIC SUPPLIES: PROGRAM SERVICE EXPENSES 337. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 337.
FORM 990, PART XI, LINE 9:	TRANSFER OF ASSETS TO RELATED ORGANIZATIONS -319,186. TRANSFER OF ASSETS FROM RELATED ORG 10,898.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 51056K

Schedule O (Form 990) 2022

Additional Data[Return to Form](#)

Software ID:

Software Version:

efile Public Visual Render		ObjectId: 202421239349301407 - Submission: 2024-05-02		TIN: 04-3017097	
SCHEDULE R (Form 990)		Related Organizations and Unrelated Partnerships			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			2022 Open to Public Inspection
Name of the organization ARTS EMPOWERING LIFE INC				Employer identification number 04-3017097	

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)ARTS EMPOWERING LIFE TRUST 129 ROCK HARBOR RD ORLEANS, MA 02653 85-1000546	SUPPORTING ORGANIZATION	MA	501(C)(3)	LINE 12A, I	ARTS EMPOWERING LIFE INC		No
(2)PERFORMING ARTS BUILDING FOUNDATION INC 129 ROCK HARBOR RD ORLEANS, MA 02653 85-0967984	SUPPORTING ORGANIZATION	MA	501(C)(3)	LINE 12A, I	ARTS EMPOWERING LIFE INC		No

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Cat. No. 50135Y

Schedule R (Form 990) 2022

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

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

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

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

Schedule R (Form 990) 2022

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i. Exchange of assets with related organization(s)

i. Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s) :

Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n. Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

g. Sharing of paid employees with related organization(s) _____

p. Reimbursement paid to related organization(s) for expenses

g. Reimbursement paid by related organization(s) for expenses

• Other transfer of cash or property to related organization(s)

6 Other transfer of cash or property from related organization(s)

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

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

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

30/31

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Part VII Supplemental Information

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

Return Reference	Explanation
------------------	-------------

Schedule R (Form 990) 2022

Additional Data

Return to Form

Software ID:
Software Version:

EXHIBIT B

efile Public Visual Render		ObjectID: 202431239349301408 - Submission: 2024-05-02	TIN: 85-0967984
Form 990	Return of Organization Exempt From Income Tax		OMB No. 1545-0047
	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.		2022 Open to Public Inspection
Department of the Treasury Internal Revenue Service			

A For the 2022 calendar year, or tax year beginning 07-01-2022, and ending 06-30-2023			
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PERFORMING ARTS BUILDING FOUNDATION INC		D Employer identification number 85-0967984
	Doing business as		E Telephone number (508) 255-3999
	Number and street (or P.O. box if mail is not delivered to street address) 129 ROCK HARBOR ROAD	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code ORLEANS, MA 02653		G Gross receipts \$ 391,305
	F Name and address of principal officer: GAIL GIBSON 129 ROCK HARBOR ROAD ORLEANS, MA 02653		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ N/A			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2020	M State of legal domicile: MA

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE FOUNDATION SUPPORTS THE CHARITABLE AND EDUCATIONAL ACTIVITIES AND MISSIONS OF ARTS EMPOWERING LIFE, INC. BY COMMUNICATING WITH DONORS, AND BY DEVELOPING, RENOVATING, CONSTRUCTING, MAINTAINING, AND REPAIRING A PERFORMING ARTS FACILITY AND OTHER RELATED IMPROVEMENTS TO REAL ESTATE IN BREWSTER, MASSACHUSETTS, AND TO RAISE THE FUNDS NECESSARY TO ACCOMPLISH SUCH PURPOSES AND TO UNDERTAKE SUCH OTHER CLOSELY RELATED ACITIVITIES AS THE BOARD OF DIRECTORS MAY DETERMINE.		
	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	5
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,700,621	Current Year 391,245
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	60
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,700,621	391,305
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,100		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	728	462,464
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	728	462,464
	19 Revenue less expenses. Subtract line 18 from line 12	1,699,893	-71,159
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	10,114,969	9,745,387
	21 Total liabilities (Part X, line 26)	4,675,969	4,158,360
	22 Net assets or fund balances. Subtract line 21 from line 20	5,439,000	5,587,027

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

Sign Here		2024-04-16
	GAIL GIBSON, PRESIDENT	Date

PAID PREPARER PREPARED

Type or print name and title

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P02183572
Firm's name ▶ LAMB MASON BULGER & CO PC			Firm's EIN ▶ 04-2714253	
Firm's address ▶ PO BOX 1233 WEST CHATHAM, MA 026691233			Phone no. (508) 945-3575	

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2022)

Part III Statement of Program Service Accomplishments

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

1

Briefly describe the organization's mission:
THE FOUNDATION SUPPORTS THE CHARITABLE AND EDUCATIONAL ACTIVITIES AND MISSIONS OF ARTS EMPOWERING LIFE, INC. BY COMMUNICATING WITH DONORS, AND BY DEVELOPING, RENOVATING, CONSTRUCTING, MAINTAINING, AND REPAIRING A PERFORMING ARTS FACILITY AND OTHER RELATED IMPROVEMENTS TO REAL ESTATE IN BREWSTER, MASSACHUSETTS, AND TO RAISE THE FUNDS NECESSARY TO ACCOMPLISH SUCH PURPOSES AND TO UNDERTAKE SUCH OTHER CLOSELY RELATED ACITIVITIES AS THE BOARD OF DIRECTORS MAY DETERMINE.

2

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

3

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

4

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

4a

(Code:) (Expenses \$ including grants of \$) (Revenue \$)
SUPPORT CHARITABLE AND EDUCATIONAL ACTIVITIES OF ARTS EMPOWERING LIFE, INC. BY CONSTRUCTING AND MAINTAINING A PERFORMING ARTS FACILITY IN BREWSTER, MA.

4b

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)


4e

Total program service expenses ▶

Form 990 (2022)

Part IV Checklist of Required Schedules

1

Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 

	Yes	No
1	Yes	

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

Form 990 (2022)


Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete <i>Schedule I, Parts I and III</i> .		No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete <i>Schedule J</i> .		No
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete <i>Schedule K</i> . If "No," go to line 25a.		No

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

Part V Statements Regarding Other IRS Filings and Tax Compliance				
Check if Schedule O contains a response or note to any line in this Part V			<input type="checkbox"/>	
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a		0
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b		0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		

Form 990 (2022)

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a		0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		No
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i>	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b	If "Yes," enter the name of the foreign country:  _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		

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

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

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

**Section A. Governing Body and Management**

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	5	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b	5	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No

4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

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

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
THE ORGANIZATION 129 ROCK HARBOR ROAD ORLEANS, MA 02653 (508) 255-3999

Form 990 (2022)

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

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

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

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

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

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

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

(A)	(B)	(C)	(D)	(E)	(F)
Name and title	Average	Position (do not check	Reportable	Reportable	Estimated

[illegible]Form **990** (2022)

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

[illegible]

1b Sub-Total	▶			
c Total from continuation sheets to Part VII, Section A	▶			
d Total (add lines 1b and 1c)	▶	0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ **0**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **0**

Form **990** (2022)

Form 990 (2022)

Part VIII **Statement of Revenue**

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Moderated campaigns				
1b Membership dues				
1c Fundraising events				
1d Related organizations				
1e Government grants (contributions)				
1f All other contributions, gifts, grants, and similar amounts not included above				
1g Noncash contributions included in lines 1a - 1f: \$				
h Total. Add lines 1a-1f	▶ 391,245			

2a Business Code				

Program Service Revenue						
	f All other program service revenue.					
9 Total. Add lines 2a-2f.						

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		60			60
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents	6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a				
	Less: cost or other basis and sales expenses	7b				
	Gain or (loss)	7c				
	d Net gain or (loss)					
	a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a			
	b Less: direct expenses		8b			
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19		9a				
b Less: direct expenses		9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		10a				
b Less: cost of goods sold		10b				
c Net income or (loss) from sales of inventory						
11a		Business Code				
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		391,305	0	0	60	

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Part IX Statement of Functional Expenses				
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).				
Check if Schedule O contains a response or note to any line in this Part IX				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses

	expenses	general expenses	expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21			
2 Grants and other assistance to domestic individuals. See Part IV, line 22			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.			
4 Benefits paid to or for members			
5 Compensation of current officers, directors, trustees, and key employees			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)			
7 Other salaries and wages			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)			
9 Other employee benefits			
10 Payroll taxes			
11 Fees for services (non-employees):			
a Management			
b Legal			
c Accounting			
d Lobbying			
e Professional fundraising services. See Part IV, line 17			
f Investment management fees			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)			
12 Advertising and promotion	9,887	9,887	
13 Office expenses	181	181	
14 Information technology			
15 Royalties			
16 Occupancy	42,417	42,417	
17 Travel			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials			
19 Conferences, conventions, and meetings			
20 Interest	201,635	201,635	
21 Payments to affiliates			
22 Depreciation, depletion, and amortization	202,641	202,641	
23 Insurance			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)			
a SUPPLIES	5,688	4,588	1,100
b BANK FEES	15	15	
c			
d			
e All other expenses			
25 Total functional expenses. Add lines 1 through 24e	462,464	0	461,364 1,100
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).			

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Part X Balance Sheet

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

	(A) Beginning of year		(B) End of year
1 Cash-non-interest-bearing	120,223	1	108,766
2 Savings and temporary cash investments		2	
3 Pledges and grants receivable, net	550,299	3	411,447

Assets	4	Accounts receivable, net		4				
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5				
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6				
	7	Notes and loans receivable, net		7				
	8	Inventories for sale or use		8				
	9	Prepaid expenses and deferred charges		9				
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	9,427,815				
	b	Less: accumulated depreciation	10b	202,641	9,444,447	10c	9,225,174	
	11	Investments—publicly traded securities				11		
	12	Investments—other securities. See Part IV, line 11				12		
	13	Investments—program-related. See Part IV, line 11				13		
	14	Intangible assets				14		
	15	Other assets. See Part IV, line 11				15		
	16	Total assets. Add lines 1 through 15 (must equal line 33)		10,114,969		16	9,745,387	
	Liabilities	17	Accounts payable and accrued expenses		401,848		17	113,650
		18	Grants payable				18	
19		Deferred revenue				19		
20		Tax-exempt bond liabilities				20		
21		Escrow or custodial account liability. Complete Part IV of Schedule D				21		
22		Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons				22		
23		Secured mortgages and notes payable to unrelated third parties		4,274,121		23	4,044,710	
24		Unsecured notes and loans payable to unrelated third parties				24		
25		Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D				25		
26		Total liabilities. Add lines 17 through 25		4,675,969		26	4,158,360	
Net Assets or Fund Balances		Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		4,888,701		27	5,175,580	
	28	Net assets with donor restrictions		550,299		28	411,447	
		Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds				29		
	30	Paid-in or capital surplus, or land, building or equipment fund				30		
	31	Retained earnings, endowment, accumulated income, or other funds				31		
	32	Total net assets or fund balances		5,439,000		32	5,587,027	
	33	Total liabilities and net assets/fund balances		10,114,969		33	9,745,387	

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Part XI		Reconciliation of Net Assets	
Check if Schedule O contains a response or note to any line in this Part XI		<input checked="" type="checkbox"/>	
1	Total revenue (must equal Part VIII, column (A), line 12)	1	391,305
2	Total expenses (must equal Part IX, column (A), line 25)	2	462,464
3	Revenue less expenses. Subtract line 2 from line 1	3	-71,159
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,439,000
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	219,186
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,587,027

Part XII		Financial Statements and Reporting	
Check if Schedule O contains a response or note to any line in this Part XII		<input type="checkbox"/>	
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other	Yes	No
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O			

Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

- ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

- ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

2a		No
2b	Yes	
2c		No
3a		No
3b		

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Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

efile Public Visual Render	ObjectID: 202431239349301408 - Submission: 2024-05-02	TIN: 85-0967984
SCHEDULE A (Form 990)	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 2022 Open to Public Inspection

Name of the organization PERFORMING ARTS BUILDING FOUNDATION INC	Employer identification number 85-0967984
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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 1

9 Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) ARTS EMPOWERING LIFE INC	043017097	10	Yes		0	0
Total	1				0	0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990) 2022

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
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 provided by the organization.						

1	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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2021 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2022. 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 ► <input type="checkbox"/>		
b 33 1/3% support test—2021. 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 ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. 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 ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. 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 ► <input type="checkbox"/>		
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 ► <input type="checkbox"/>		

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
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. ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	

- 19a **33 1/3% support tests-2022.** 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—2021.** 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 ► ☐

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of 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.		
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).	1 Yes	
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.	2 No	
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.	3a No	
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.	3b	
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.	3c	
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.	4a No	
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.	4b	
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).	4c	
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?	5a No	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5b	
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 .	5c	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in	6 No	

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).

- 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).
- 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**.
- 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**.
- 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**.
- 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.
- 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).

7		No
8		No
9a		No
9b		No
9c		No
10a		No
10b		

Schedule A (Form 990) 2022

Page 5

Schedule A (Form 990) 2022

Page 5

Part IV Supporting Organizations (continued)

- 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?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		No
11b		No
11c		No

Section B. Type I Supporting Organizations

- 1** Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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.

	Yes	No
1	Yes	
2		No

Section C. Type II Supporting Organizations

- 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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?
- 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).
- 3** By reason of the relationship described in 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.

	Yes	No
1		
2		
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 government entity (see instructions)

- 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.

- b** Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more

	Yes	No
2a		

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.

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**.
- 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.

2b		
3a		
3b		

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

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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):	1		
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 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 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

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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 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

Schedule A (Form 990) (2022)

Schedule A (Form 990) 2022

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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).

Facts And Circumstances Test

Return Reference	Explanation
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Schedule A (Form 990) 2022

Additional Data

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Software ID:

Software Version:

efile Public Visual Render		ObjectID: 202431239349301408 - Submission: 2024-05-02		TIN: 85-0967984	
Schedule B (Form 990) Department of the Treasury Internal Revenue Service		Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.			OMB No. 1545-0047 2022
Name of the organization PERFORMING ARTS BUILDING FOUNDATION INC				Employer identification number 85-0967984	

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	<input type="checkbox"/> 501(c)() (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

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

Schedule B (Form 990) (2022)		Page 2	
Name of organization PERFORMING ARTS BUILDING FOUNDATION INC		Employer identification number 85-0967984	
Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			<input type="checkbox"/> Person

RESTRICTED

		\$ RESTRICTED	<input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Page 3

Schedule B (Form 990) (2022)

Page 3

Name of organization PERFORMING ARTS BUILDING FOUNDATION INC	Employer identification number 85-0967984
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		\$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Schedule B (Form 990) (2022)

Page 4

Schedule B (Form 990) (2022)

Page 4

Name of organization PERFORMING ARTS BUILDING FOUNDATION INC	Employer identification number 85-0967984
---	--

Part III	Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ Use duplicate copies of Part III if additional space is needed.
----------	---

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Schedule B (Form 990) (2022)

Additional Data

[Return to Form](#)

Software ID:

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SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

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

OMB No. 1545-0047

2022Open to Public
Inspection**Name of the organization**

PERFORMING ARTS BUILDING FOUNDATION INC

Employer identification number

85-0967984

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 52283D

Schedule D (Form 990) 2022

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):	
a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Research in furtherance of public service

☐ Public exhibition

☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Term endowment ▶

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

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

(i) Unrelated organizations

(ii) Related organizations

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		9,415,623	202,641	9,212,982
d Equipment				
e Other		12,192		12,192
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				9,225,174

Schedule D (Form 990) 2022

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		

(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Schedule D (Form 990) 2022

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

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

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

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
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Schedule D (Form 990) 2022

Additional Data

Return to Form

Software ID:
Software Version:

efile Public Visual Render		ObjectId: 202431239349301408 - Submission: 2024-05-02		TIN: 85-0967984	
SCHEDULE O (Form 990)		Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.			OMB No. 1545-0047 2022 Open to Public Inspection
Department of the Treasury Internal Revenue Service					
Name of the organization PERFORMING ARTS BUILDING FOUNDATION INC				Employer identification number 85-0967984	

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	COPIES OF 990 ARE AVAILABLE TO BOARD MEMBERS PRIOR TO FILING
FORM 990, PART VI, SECTION C, LINE 19	AVAILABLE UPON REQUEST
FORM 990, PART XI, LINE 9:	TRANSFER OF ASSETS FROM RELATED ORGANIZATION 219,186.

Additional Data

Return to Form

Software ID:
Software Version:

efile Public Visual Render		ObjectId: 202431239349301408 - Submission: 2024-05-02		TIN: 85-0967984	
SCHEDULE R (Form 990)		Related Organizations and Unrelated Partnerships			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			2022 Open to Public Inspection
Name of the organization PERFORMING ARTS BUILDING FOUNDATION INC				Employer identification number 85-0967984	

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.								
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?		
						Yes	No	
(1)ARTS EMPOWERING LIFE INC PO BOX 2831 ORLEANS, MA 02653 04-3017097	SUPPORTED ORGANIZATION	MA	501(C)(3)	LINE 10	ARTS EMPOWERING LIFE INC			No
(2)ARTS EMPOWERING LIFE TRUST 129 ROCK HARBOR RD ORLEANS, MA 02653 85-1000546	SUPPORT ORGANIZATION	MA	501(C)(3)	LINE 12A, I	ARTS EMPOWERING LIFE INC			No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.										
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(k) Percentage ownership
							Yes	No		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.									
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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Part VII Supplemental Information

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

Return Reference	Explanation
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Schedule R (Form 990) 2022

Additional Data

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Software Version: