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GOVERNMENT COPY

# Bonadio & Co., LLP Certified Public Accountants

October 22, 2019

THE ROSAMOND GIFFORD CHARITABLE  
CORPORATION

SYRACUSE, NY 13202

THE ROSAMOND GIFFORD CHARITABLE CORPORATION:

Enclosed are the original and one copy of the 2018 Exempt Organization returns and 2019 estimated tax worksheet, as follows...

2018 Form 990-PF

2019 Federal Estimated Tax Worksheet - Form 990-PF

2018 Form 990-T

2018 New York Form CT-13

2019 New York Estimated Tax Installments - Form CT-13

2018 New York Form CHAR500

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

Very truly yours,

# TAX RETURN FILING INSTRUCTIONS

FORM 990-PF

**FOR THE YEAR ENDING**

December 31, 2018

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**Prepared For:**

THE ROSAMOND GIFFORD CHARITABLE  
CORPORATION

SYRACUSE, NY 13202

---

**Prepared By:**

Bonadio & Co., LLP  
432 North Franklin Street  
Syracuse, NY 13204

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**Amount Due or Refund:**

An overpayment of \$11,690. The entire overpayment has been applied to the estimated tax payments.

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**Make Check Payable To:**

No amount is due.

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**Mail Tax Return and Check (if applicable) To:**

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

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**Return Must be Mailed On or Before:**

November 15, 2019

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**Special Instructions:**

The return should be signed and dated.

This copy of the return is provided for state filing purposes.

The additional copy(ies) of Form 8886, Reportable Transaction Disclosure Statement, should be filed separately at the following address:

Internal Revenue Service  
OTSA Mail Stop 4915  
1973 North Rulon White Blvd.  
Ogden, Utah 84404

Please note that the Form 990-PF return contains excess distribution carryover of \$2,214,871. This may be applied to tax year 2019 and subsequent years.

# TAX RETURN FILING INSTRUCTIONS

FORM 990-T

**FOR THE YEAR ENDING**

December 31, 2018

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**Prepared For:**

THE ROSAMOND GIFFORD CHARITABLE  
CORPORATION

SYRACUSE, NY 13202

---

**Prepared By:**

Bonadio & Co., LLP  
432 North Franklin Street  
Syracuse, NY 13204

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**Amount Due or Refund:**

Balance due of \$2,005

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**Make Check Payable To:**

Payments should be made using the Electronic Federal Tax Payment System (EFTPS).

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**Mail Tax Return and Check (if applicable) To:**

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

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**Return Must be Mailed On or Before:**

November 15, 2019

---

**Special Instructions:**

The return should be signed and dated.

The additional copy(ies) of Form 8886, Reportable Transaction Disclosure Statement, should be filed separately at the following address:

Internal Revenue Service  
OTSA Mail Stop 4915  
1973 North Rulon White Blvd.  
Ogden, Utah 84404

**Reportable Transaction Disclosure Statement**

▶ **Attach to your tax return.**  
 ▶ **See separate instructions.**

Name(s) shown on return (individuals enter last name, first name, middle initial)  
**THE ROSAMOND GIFFORD CHARITABLE  
 CORPORATION**

**Identifying number**  
**15-0572881**

Number, street, and room or suite no.

City or town, state, and ZIP code  
**SYRACUSE, NY 13202**

**A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ..... ▶ Statement number \_\_\_\_\_ of \_\_\_\_\_  
**B** Enter the form number of the tax return to which this form is attached or related ..... ▶ **990-PF**  
 Enter the year of the tax return identified above ..... ▶ **2018**  
 Is this Form 8886 being filed with an amended tax return? ..... ▶  Yes  No

**C** Check the box(es) that apply (see instructions).  Initial year filer  Protective disclosure

**1a** Name of reportable transaction  
**SALE OF PARTNERSHIP INTEREST**

**1b** Initial year participated in transaction

**1c** Reportable transaction or tax shelter registration number

**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).

- a**  Listed **c**  Contractual protection **e**  Transaction of interest  
**b**  Confidential **d**  Loss

**3** If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest .....

**4** Enter the number of "same as or substantially similar" transactions reported on this form .....

**5** If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(s) (see instructions). (Attach additional sheets, if necessary.)

- a** Type of entity ..... ▶  Partnership  Trust  Partnership  Trust  
 S corporation  Foreign  S corporation  Foreign

**b** Name  
 ▶ **SIGULER GUFF DISTRESSED**

**OPPORTUNITIES FUND III, LP**

**c** Employer identification number (EIN), if known ▶

**261412407**

**d** Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) .....

**NONE**

**6** Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	Identifying number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, State, and ZIP code

<b>b</b> Name	Identifying number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, State, and ZIP code

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- Deductions
- Capital loss
- Ordinary loss
- Exclusions from gross income
- Nonrecognition of gain
- Adjustments to basis
- Absence of adjustments to basis
- Deferral
- Other \_\_\_\_\_
- Tax Credits

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

SEE STATEMENT 1

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity:  Tax-exempt  Foreign  Related

Name	Identifying number
------	--------------------

Address

Description

b Type of individual or entity:  Tax-exempt  Foreign  Related

Name	Identifying number
------	--------------------

Address

Description

FORM 8886

STATEMENT 1

SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, LP INVESTED IN H/2 INVESTORS LP DURING 2018.  
SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, LP DISPOSED OF ITS INVESTMENT IN H/2 INVESTORS LP THAT WAS PURCHASED IN 2009. THE SALE OF THIS ASSET RESULTED IN A SEC. 165 LOSS WHICH EXCEEDS THE RELEVANT \$2,000,000 REPORTABLE LOSS THRESHOLD.  
THIS ENTITIES PORTION OF THE CAPITAL LOSSES REPORTED ON FORM 8886 FOR H/2 INVESTORS LP IS (32,543).

**Return of Private Foundation**

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

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

**2018**

Open to Public Inspection

Form **990-PF**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018 or tax year beginning , and ending

Name of foundation <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>		<b>A Employer identification number</b> <b>15-0572881</b>
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	<b>B Telephone number</b> <b>315-474-2489</b>
City or town, state or province, country, and ZIP or foreign postal code <b>SYRACUSE, NY 13202</b>		<b>C</b> If exemption application is pending, check here ... <input type="checkbox"/>
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D 1.</b> Foreign organizations, check here ..... <input type="checkbox"/>  <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ..... <input type="checkbox"/>
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ <b>18,237,179.</b>	<b>J</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

<b>Part I Analysis of Revenue and Expenses</b> <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received .....	103,311.		N/A	
	<b>2</b> Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	<b>3</b> Interest on savings and temporary cash investments .....	7,918.	7,918.		STATEMENT 2
	<b>4</b> Dividends and interest from securities .....	735,661.	735,661.		STATEMENT 3
	<b>5a</b> Gross rents .....				
	<b>b</b> Net rental income or (loss) .....				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10 .....	244,413.			
	<b>b</b> Gross sales price for all assets on line 6a .....	1,750,000.			
	<b>7</b> Capital gain net income (from Part IV, line 2) .....		244,413.		
	<b>8</b> Net short-term capital gain .....				
	<b>9</b> Income modifications .....				
	<b>10a</b> Gross sales less returns and allowances .....				
<b>b</b> Less: Cost of goods sold .....					
<b>c</b> Gross profit or (loss) .....					
<b>11</b> Other income .....					
<b>12 Total.</b> Add lines 1 through 11 .....	1,091,303.	987,992.			
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc. ....	160,102.	112,071.		45,437.
	<b>14</b> Other employee salaries and wages .....	239,868.	0.		240,186.
	<b>15</b> Pension plans, employee benefits .....	83,307.	0.		83,322.
	<b>16a</b> Legal fees .....				
	<b>b</b> Accounting fees .....	STMT 4 35,710.	0.		35,510.
	<b>c</b> Other professional fees .....	STMT 5 46,357.	29,717.		24,111.
	<b>17</b> Interest .....				
	<b>18</b> Taxes .....	STMT 6 21,255.	27,545.		17,609.
	<b>19</b> Depreciation and depletion .....				
	<b>20</b> Occupancy .....	56,680.	0.		56,537.
	<b>21</b> Travel, conferences, and meetings .....	31,280.	0.		29,216.
	<b>22</b> Printing and publications .....				
	<b>23</b> Other expenses .....	STMT 7 107,195.	11,675.		172,320.
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23 .....	781,754.	181,008.		704,248.
	<b>25</b> Contributions, gifts, grants paid .....	613,289.			651,356.
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25 .....	1,395,043.	181,008.		1,355,604.	
<b>27</b> Subtract line 26 from line 12:					
<b>a</b> Excess of revenue over expenses and disbursements .....	-303,740.				
<b>b Net investment income</b> (if negative, enter -0-) .....		806,984.			
<b>c Adjusted net income</b> (if negative, enter -0-) .....			N/A		



**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Form 990-PF (2018)

15-0572881

Page 2

<b>Part II Balance Sheets</b> <small>Attached schedules and amounts in the description column should be for end-of-year amounts only.</small>		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash - non-interest-bearing .....	68,859.	17,841.	17,841.
	2 Savings and temporary cash investments .....	528,351.	841,754.	841,754.
	3 Accounts receivable ▶ .....			
	Less: allowance for doubtful accounts ▶ .....			
	4 Pledges receivable ▶ .....			
	Less: allowance for doubtful accounts ▶ .....			
	5 Grants receivable .....	61,149.	18,473.	18,473.
	6 Receivables due from officers, directors, trustees, and other disqualified persons .....			
	7 Other notes and loans receivable ▶ 100,000. ....			
	Less: allowance for doubtful accounts ▶ 0. ....	100,000.	100,000.	100,000.
	8 Inventories for sale or use .....			
	9 Prepaid expenses and deferred charges .....	13,475.	22,934.	22,934.
	10a Investments - U.S. and state government obligations .....			
	b Investments - corporate stock ..... <b>STMT 8</b>	7,746,930.	6,070,079.	6,070,079.
	c Investments - corporate bonds ..... <b>STMT 9</b>	3,790,554.	3,744,798.	3,744,798.
	11 Investments - land, buildings, and equipment: basis ▶ .....			
Less: accumulated depreciation ▶ .....				
12 Investments - mortgage loans .....				
13 Investments - other ..... <b>STMT 10</b>	8,379,466.	7,421,300.	7,421,300.	
14 Land, buildings, and equipment: basis ▶ 138,621. ....				
Less: accumulated depreciation <b>STMT 11</b> ▶ 138,621. ....				
15 Other assets (describe ▶ .....) .....				
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I) .....	20,688,784.	18,237,179.	18,237,179.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	207,590.	131,574.	
	18 Grants payable .....	164,439.	103,884.	
	19 Deferred revenue .....			
	20 Loans from officers, directors, trustees, and other disqualified persons .....			
	21 Mortgages and other notes payable .....			
	22 Other liabilities (describe ▶ <b>DEFERRED FEDERAL E</b> ) .....	43,892.	22,812.	
	23 <b>Total liabilities</b> (add lines 17 through 22) .....	415,921.	258,270.	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 24 through 26, and lines 30 and 31.</b>			
	24 Unrestricted .....	15,188,863.	12,894,909.	
	25 Temporarily restricted .....			
	26 Permanently restricted .....	5,084,000.	5,084,000.	
	<b>Foundations that do not follow SFAS 117, check here</b> ... ▶ <input type="checkbox"/> <b>and complete lines 27 through 31.</b>			
	27 Capital stock, trust principal, or current funds .....			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund .....			
	29 Retained earnings, accumulated income, endowment, or other funds .....			
30 <b>Total net assets or fund balances</b> .....	20,272,863.	17,978,909.		
31 <b>Total liabilities and net assets/fund balances</b> .....	20,688,784.	18,237,179.		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) .....	1	20,272,863.
2 Enter amount from Part I, line 27a .....	2	-303,740.
3 Other increases not included in line 2 (itemize) ▶ .....	3	0.
4 Add lines 1, 2, and 3 .....	4	19,969,123.
5 Decreases not included in line 2 (itemize) ▶ <b>NET UNREALIZED LOSS ON INVESTMENTS</b> .....	5	1,990,214.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30 .....	6	17,978,909.

Form 990-PF (2018)

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Form 990-PF (2018)

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

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)			(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a PUBLICALLY TRADED SECURITIES</b>			<b>P</b>		
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (= (e) plus (f) minus (g))		
a 1,750,000.		1,505,587.	244,413.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a			244,413.		
b					
c					
d					
e					
2 Capital gain net income or (net capital loss) <span style="font-size: small;">{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 .....</span>			2	244,413.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8 .....			3	N/A	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
 If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2017	1,225,494.	19,420,564.	.063103
2016	1,189,587.	18,195,749.	.065377
2015	1,415,729.	19,891,247.	.071173
2014	1,634,984.	21,638,913.	.075558
2013	1,463,442.	20,818,632.	.070295
2 Total of line 1, column (d) .....			.345506
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years .....			.069101
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5 .....		15,558,246.	
5 Multiply line 4 by line 3 .....			1,075,090.
6 Enter 1% of net investment income (1% of Part I, line 27b) .....			8,070.
7 Add lines 5 and 6 .....			1,083,160.
8 Enter qualifying distributions from Part XII, line 4 .....			1,355,604.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.  
See the Part VI instructions.

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Form 990-PF (2018)

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	8,070.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0.
3 Add lines 1 and 2		3	8,070.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	8,070.
6 Credits/Payments:			
a 2018 estimated tax payments and 2017 overpayment credited to 2018	6a	13,003.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	6,757.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d	7	19,760.	
8 Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.	
9 <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9		
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	11,690.	
11 Enter the amount of line 10 to be: <b>Credited to 2019 estimated tax</b> <input checked="" type="checkbox"/> <b>11,690.</b>   <b>Refunded</b> <input type="checkbox"/>	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file <b>Form 1120-POL</b> for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ <u>0.</u> (2) On foundation managers. <input checked="" type="checkbox"/> \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? <span style="float:right">N/A</span>		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <input checked="" type="checkbox"/> <u>NY</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form **990-PF** (2018)

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

**Part VII-A Statements Regarding Activities** (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► WWW.GIFFORDFOUNDATION.ORG	X	
14 The books are in care of ► JOHN LORENCE Telephone no. ► 315-474-2489 Located at ► 100 CLINTON SQUARE, 126 N. SALINA STREET, 3RD FLOOR ZIP+4 ► 13202		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year		N/A
16 At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions		N/A
Organizations relying on a current notice regarding disaster assistance, check here ► <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years: _____, _____, _____, _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)		N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018.)		N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?		X

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

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

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 13		0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DIRK SONNEBORN - 100 CLINTON SQUARE, 126 N. SALINA STREET, SYRACUSE, NY	EXEC. DIRECTOR 40.00	160,103.	14,010.	10,218.
LINDSAY MCCLUNG - 100 CLINTON SQUARE, 126 N. SALINA STREET,	DIRECTOR OF GRANT MAKING 40.00	74,651.	7,465.	0.
SHEENA SOLOMON - 100 CLINTON SQUARE, 126 N. SALINA STREET, SYRACUSE, NY	DIRECTOR OF NEIGHBORHOOD INITIATIVE 40.00	68,394.	6,839.	0.

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

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

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

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

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

Total number of others receiving over \$50,000 for professional services 0

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 SEE STATEMENT 14	74,517.
2 SEE STATEMENT 15	242,819.
3 BOARD DEVELOPMENT SERIES - TRAINING IS PROVIDED FOR REPRESENTATIVES FROM BOARDS OF 20 ORGANIZATIONS.	87,523.
4 NEW COMMUNITY GRANTS - GRANTS GIVING TO LOCAL ORGANIZATIONS TO SUPPORT IMPROVEMENT PROJECTS.	158,750.

**Part IX-B Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3 0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities .....	1a	15,733,099.
b	Average of monthly cash balances .....	1b	62,075.
c	Fair market value of all other assets .....	1c	
d	<b>Total</b> (add lines 1a, b, and c) .....	1d	15,795,174.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) .....	1e	0.
2	Acquisition indebtedness applicable to line 1 assets .....	2	0.
3	Subtract line 2 from line 1d .....	3	15,795,174.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) .....	4	236,928.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4 .....	5	15,558,246.
6	<b>Minimum investment return.</b> Enter 5% of line 5 .....	6	777,912.

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

1	Minimum investment return from Part X, line 6 .....	1	777,912.
2a	Tax on investment income for 2018 from Part VI, line 5 .....	2a	8,070.
b	Income tax for 2018. (This does not include the tax from Part VI.) .....	2b	3,913.
c	Add lines 2a and 2b .....	2c	11,983.
3	Distributable amount before adjustments. Subtract line 2c from line 1 .....	3	765,929.
4	Recoveries of amounts treated as qualifying distributions .....	4	0.
5	Add lines 3 and 4 .....	5	765,929.
6	Deduction from distributable amount (see instructions) .....	6	0.
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 .....	7	765,929.

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

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26 .....	1a	1,355,604.
b	Program-related investments - total from Part IX-B .....	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required) .....	3a	
b	Cash distribution test (attach the required schedule) .....	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4 .....	4	1,355,604.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b .....	5	8,070.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 .....	6	1,347,534.

**Note:** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

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

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
<b>1</b> Distributable amount for 2018 from Part XI, line 7 .....				765,929.
<b>2</b> Undistributed income, if any, as of the end of 2018:				
<b>a</b> Enter amount for 2017 only .....			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2018:				
<b>a</b> From 2013 .....	444,110.			
<b>b</b> From 2014 .....	634,854.			
<b>c</b> From 2015 .....	434,932.			
<b>d</b> From 2016 .....	289,720.			
<b>e</b> From 2017 .....	265,690.			
<b>f</b> Total of lines 3a through e .....	2,069,306.			
<b>4</b> Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ 1,355,604.				
<b>a</b> Applied to 2017, but not more than line 2a ...			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) ...		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) .....	0.			
<b>d</b> Applied to 2018 distributable amount .....				765,929.
<b>e</b> Remaining amount distributed out of corpus	589,675.			
<b>5</b> Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 .....	2,658,981.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b .....		0.		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed .....		0.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions .....		0.		
<b>e</b> Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
<b>f</b> Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019 .....				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions) .....	0.			
<b>8</b> Excess distributions carryover from 2013 not applied on line 5 or line 7 .....	444,110.			
<b>9</b> Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a .....	2,214,871.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2014 ...	634,854.			
<b>b</b> Excess from 2015 ...	434,932.			
<b>c</b> Excess from 2016 ...	289,720.			
<b>d</b> Excess from 2017 ...	265,690.			
<b>e</b> Excess from 2018 ...	589,675.			



**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9) N/A

**1 a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling ▶ \_\_\_\_\_

**b** Check box to indicate whether the foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Prior 3 years				(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
<b>2 a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
<b>b</b> 85% of line 2a					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test - enter:					
<b>(1)</b> Value of all assets					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
<b>c</b> "Support" alternative test - enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> Gross investment income					

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

**1 Information Regarding Foundation Managers:**  
**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

**NONE**

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

**NONE**

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

**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:  
**SHEENA SOLOMON, THE ROSAMOND GIFFORD CHARITABLE CORP., 315-474-2489**  
**100 CLINTON SQUARE 3RD FLOOR, SYRACUSE, NY 13202**

**b** The form in which applications should be submitted and information and materials they should include:  
**MINIMUM INFORMATION SHEET PROVIDED BY THE CORPORATION.**

**c** Any submission deadlines:  
**NONE**

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:  
**NO RESTRICTIONS.**

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**Part XV** Supplementary Information *(continued)*

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
SEE ATTACHED STATEMENT 100 CLINTON SQUARE SYRACUSE, NY 13202	NONE	EXEMPT	SEE ATTACHED STATEMENT	651,356.
<b>Total</b> .....				<b>3a</b> 651,356.
<b>b Approved for future payment</b>				
SEE ATTACHED STATEMENT 100 CLINTON SQUARE SYRACUSE, NY 13202	NONE	EXEMPT	SEE ATTACHED STATEMENT	103,884.
<b>Total</b> .....				<b>3b</b> 103,884.

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**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies .....					
2 Membership dues and assessments .....					
3 Interest on savings and temporary cash investments .....			14	7,918.	
4 Dividends and interest from securities .....			14	735,661.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property .....					
b Not debt-financed property .....					
6 Net rental income or (loss) from personal property .....					
7 Other investment income .....					
8 Gain or (loss) from sales of assets other than inventory .....			18	244,413.	
9 Net income or (loss) from special events .....					
10 Gross profit or (loss) from sales of inventory .....					
11 Other revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e) .....		0.		987,992.	0.
13 Total. Add line 12, columns (b), (d), and (e) .....			13	987,992.	987,992.

(See worksheet in line 13 instructions to verify calculations.)

**Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

**Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations**

		Yes	No
<b>1</b> Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
<b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1) Cash .....	<b>1a(1)</b>		<b>X</b>
(2) Other assets .....	<b>1a(2)</b>		<b>X</b>
<b>b</b> Other transactions:			
(1) Sales of assets to a noncharitable exempt organization .....	<b>1b(1)</b>		<b>X</b>
(2) Purchases of assets from a noncharitable exempt organization .....	<b>1b(2)</b>		<b>X</b>
(3) Rental of facilities, equipment, or other assets .....	<b>1b(3)</b>		<b>X</b>
(4) Reimbursement arrangements .....	<b>1b(4)</b>		<b>X</b>
(5) Loans or loan guarantees .....	<b>1b(5)</b>		<b>X</b>
(6) Performance of services or membership or fundraising solicitations .....	<b>1b(6)</b>		<b>X</b>
<b>c</b> Sharing of facilities, equipment, mailing lists, other assets, or paid employees .....	<b>1c</b>		<b>X</b>
<b>d</b> If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		<b>N/A</b>	

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?  Yes  No

**b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
<b>N/A</b>		

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer or trustee	Date	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAULA D. DECKMAN</b>	Preparer's signature <b>EXECUTIVE DIRECTOR</b>	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P00087828</b>
	Firm's name ▶ <b>BONADIO &amp; CO., LLP</b>			Firm's EIN ▶ <b>16-1131146</b>	
	Firm's address ▶ <b>432 NORTH FRANKLIN STREET SYRACUSE, NY 13204</b>			Phone no. <b>(315) 422-7109</b>	

## FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
NBT - MONEY MARKET	7,918.	7,918.	
TOTAL TO PART I, LINE 3	7,918.	7,918.	

## FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 3

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
COLONIAL-NBT - FUND INCOME	735,661.	0.	735,661.	735,661.	
TO PART I, LINE 4	735,661.	0.	735,661.	735,661.	

## FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	35,710.	0.		35,510.
TO FORM 990-PF, PG 1, LN 16B	35,710.	0.		35,510.

## FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	29,717.	29,717.		0.
CONSULTANTS	16,640.	0.		24,111.
TO FORM 990-PF, PG 1, LN 16C	46,357.	29,717.		24,111.

## FORM 990-PF

## TAXES

## STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	27,321.	9,712.		17,609.
FEDERAL EXCISE TAXES/FOREIGN TAXES	-6,841.	17,058.		0.
NYS FILING FEE	775.	775.		0.
TO FORM 990-PF, PG 1, LN 18	21,255.	27,545.		17,609.

## FORM 990-PF

## OTHER EXPENSES

## STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ANNUAL REPORT AND OTHER SUPPLIES AND POSTAGE	2,248.	0.		2,248.
TELEPHONE	8,443.	5,910.		2,467.
DUES & SUBSCRIPTIONS	8,236.	5,765.		2,482.
INSURANCE	1,079.	0.		1,102.
MAINTENANCE	9,266.	0.		8,610.
COMMUNITY EVENTS	22,241.	0.		22,303.
CONTRACTUAL EXPENSES	0.	0.		2,500.
	55,682.	0.		130,608.
TO FORM 990-PF, PG 1, LN 23	107,195.	11,675.		172,320.

## FORM 990-PF

## CORPORATE STOCK

## STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
AMG TIMESQUARE SMALL CAP	460,311.	460,311.
DFA US S/C VALUE-SMALL CAP MUTUAL FUNDS	577,348.	577,348.
HEDGE EQ.- FORETER PARTNERSHIP	1,044,164.	1,044,164.
SANDERSON INVESTMENTS	2,469,882.	2,469,882.
VANGUARD 500 INDEX FUND-ADMIN	1,518,374.	1,518,374.
TOTAL TO FORM 990-PF, PART II, LINE 10B	6,070,079.	6,070,079.

## FORM 990-PF

## CORPORATE BONDS

## STATEMENT 9

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
COLCHESTER GLOBAL BOND	956,640.	956,640.
HARBOR HIGH YIELD	253,352.	253,352.
VANGUARD TOTAL BOND MKT FUND	1,882,048.	1,882,048.
WESTERN ASSET CORE BD PORTFOLIO	652,758.	652,758.
TOTAL TO FORM 990-PF, PART II, LINE 10C	<u>3,744,798.</u>	<u>3,744,798.</u>

## FORM 990-PF

## OTHER INVESTMENTS

## STATEMENT 10

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ARMORY SQUARE VENTURES	FMV	541,083.	541,083.
CHAMPLAIN MID CAP FUND	FMV	1,405,388.	1,405,388.
CVI CREDIT VALUE FUND B	FMV	48,862.	48,862.
CVI CREDIT VALUE FUND III	FMV	782,860.	782,860.
DISTRESSED COMPANIES FUND	FMV	132,747.	132,747.
EASTON VANCE EMERGING MARKETS	FMV	1,071,646.	1,071,646.
FPA MULTI ADVISOR FUND	FMV	994,690.	994,690.
HARBOR DIVERSIFIED INT'L EQUITY	FMV	1,408,651.	1,408,651.
JACKSON SQ LARGE-CAP GROWTH	FMV	746,586.	746,586.
SHENKMAN FUND	FMV	288,787.	288,787.
TOTAL TO FORM 990-PF, PART II, LINE 13		<u>7,421,300.</u>	<u>7,421,300.</u>

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 11

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
VISUAL BOARD	1,217.	1,217.	0.
CONFERENCE TABLE	5,908.	5,908.	0.
14 CHAIRS	6,981.	6,981.	0.
STICKLEY FURNITURE	9,705.	9,705.	0.
COMPUTER SYSTEM	12,980.	12,980.	0.
COMPUTERS	2,500.	2,500.	0.
5 LATERAL FILES	3,370.	3,370.	0.
STICKLEY FURNITURE	2,000.	2,000.	0.
HURBSON CHAIR	100.	100.	0.
COMPUTERS	8,738.	8,738.	0.
STICKLEY FURNITURE	6,883.	6,883.	0.
STICKLEY FURNITURE	8,491.	8,491.	0.
SOLVAY GLASS	228.	228.	0.
STICKLEY FURNITURE	593.	593.	0.
HURBSON CHAIR	380.	380.	0.
PHONE SYSTEM	3,906.	3,906.	0.
STICKLEY FURNITURE	3,547.	3,547.	0.
STICKLEY FURNITURE	1,944.	1,944.	0.
SOLVAY GLASS - GLASS TOP	168.	168.	0.
SOLVAY GLASS - CONF TABLE	471.	471.	0.
LAPTOP COMPUTER	2,376.	2,376.	0.
COMPUTER - DELL PC	1,057.	1,057.	0.
KITCHEN CABINETS/PLUMBING	4,800.	4,800.	0.
DELL SERVER, BACKUP	4,896.	4,896.	0.
DELL DESKTOP	1,250.	1,250.	0.
INSPIRON LAPTOP	2,150.	2,150.	0.
COMPUTER HARDWARE NETWORKING	547.	547.	0.
STEVENS BRIAN	1,510.	1,510.	0.
STEVENS JOANNE	1,999.	1,999.	0.
STEVENS DEPOSIT ON CONFERENCE TABLE	9,268.	9,268.	0.
XP UPGRADE	1,735.	1,735.	0.
XP UPGRADE SERVER SETUP, PC, LAPTOP	2,125.	2,125.	0.
STEVENS RECEPTION FURNITURE, CONFERENCE TABLE, ETC	12,486.	12,486.	0.
MICROEDGE	12,312.	12,312.	0.
TOTAL TO FM 990-PF, PART II, LN 14	138,621.	138,621.	0.

FORM 990-PF OTHER LIABILITIES STATEMENT 12

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DEFERRED FEDERAL EXCISE TAX	43,892.	22,812.
TOTAL TO FORM 990-PF, PART II, LINE 22	43,892.	22,812.



FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS  
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 13

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JAIME ALICEA 103 PHILLIPS ROAD SYRACUSE, NY 13214	PRESIDENT 4.00	0.	0.	0.
SUNTRANA T. ALLEN 754 NORTH SALINA STREET SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
LAURENCE G. BOUSQUET ONE LINCOLN CENTER SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
JOSEPH CHARLES 5784 WIDEWATERS PARKWAY SYRACUSE, NY 13214	TREASURER 2.00	0.	0.	0.
MICHAEL FENG 650 JAMES STREET SUITE 302 SYRACUSE, NY 13203	VICE PRESIDENT 2.00	0.	0.	0.
VINCENT LOVE 538 NOTTINGHAM ROAD SYRACUSE, NY 13210	TRUSTEE 2.00	0.	0.	0.
GWYN MANNION 7665 HUNT LANE FAYETTEVILLE, NY 13066	TRUSTEE 2.00	0.	0.	0.
RONALD TASCARELLA 214 WEST FIRST STREET OSWEGO, NY 13126	TRUSTEE 2.00	0.	0.	0.
MEHGAN TIDD, S.N. ONE WEBSTER'S LANDING SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
MERIKE TREIER 115 WEST FAYETTE ST SYRACUSE, NY 13202	SECRETARY 4.00	0.	0.	0.

THE ROSAMOND GIFFORD CHARITABLE CORPORA

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CARRIE MAE WEEMS	TRUSTEE			
5173 SKYLINE DRIVE	2.00	0.	0.	0.
SYRACUSE, NY 13215				

BENJAMIN R. WALSH	IMMEDIATE PAST PRESIDENT			
333 W. WASHINGTON STREET, SUITE				
130	4.00	0.	0.	0.
SYRACUSE, NY 13202				

M. CATHERINE RICHARDSON	TRUSTEE			
ONE LINCOLN CENTER	2.00	0.	0.	0.
SYRACUSE, NY 13202				

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		<u>0.</u>	<u>0.</u>	<u>0.</u>
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FORM 990-PF                      SUMMARY OF DIRECT CHARITABLE ACTIVITIES                      STATEMENT 14

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ACTIVITY ONE

WHAT IF GRANTS - A PROGRAM DESIGNED TO BE A RESOURCE IN FOSTERING GROWTH IN NEIGHBORHOODS AND STRENGTHENING THE CAPACITY OF COMMUNITY RESIDENTS IN THE CITY OF SYRACUSE WHO ARE FOCUSED ON MAKING POSITIVE CHANGES IN THEIR NEIGHBORHOOD AND INCREASING COMMUNITY PARTICIPATION, AWARENESS AND PARTNERSHIPS. THE PROJECTS SHOULD BE INITIATED OR IMPLEMENTED BY RESIDENTS, GRASSROOTS ORGANIZATIONS OR NEIGHBORHOOD STAKEHOLDERS IN THE SYRACUSE COMMUNITY.

TO FORM 990-PF, PART IX-A, LINE 1

EXPENSES

74,517.

ACTIVITY TWO

ADVANS PROGRAM - ADVANCING AND DEVELOPING THE ASSETS AND VALUE OF NONPROFITS IN SYRACUSE IS A CAPACITY BUILDING INITIATIVE DESIGNED TO STRENGTHEN AND DEVELOP AREA NONPROFITS. SEVEN (7) NONPROFITS ORGANIZATIONS SERVED.

EXPENSES

TO FORM 990-PF, PART IX-A, LINE 2

242,819.

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

990-PF

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	VISUAL BOARD	09/26/97	SL	7.00		16	1,217.				1,217.	1,217.		0.	1,217.
2	CONFERENCE TABLE	10/02/97	SL	7.00		16	5,908.				5,908.	5,908.		0.	5,908.
3	14 CHAIRS	10/06/97	SL	7.00		16	6,981.				6,981.	6,981.		0.	6,981.
4	STICKLEY FURNITURE	06/01/99	SL	7.00		16	9,705.				9,705.	9,705.		0.	9,705.
5	COMPUTER SYSTEM	06/01/99	SL	7.00		16	12,980.				12,980.	12,980.		0.	12,980.
6	COMPUTERS	06/01/99	SL	7.00		16	2,500.				2,500.	2,500.		0.	2,500.
7	5 LATERAL FILES	06/01/99	SL	7.00		16	3,370.				3,370.	3,370.		0.	3,370.
8	STICKLEY FURNITURE	06/01/99	SL	7.00		16	2,000.				2,000.	2,000.		0.	2,000.
9	HURBSON CHAIR	06/01/99	SL	7.00		16	100.				100.	100.		0.	100.
10	COMPUTERS	06/01/99	SL	7.00		16	8,738.				8,738.	8,738.		0.	8,738.
11	STICKLEY FURNITURE	06/01/99	SL	7.00		16	6,883.				6,883.	6,883.		0.	6,883.
12	STICKLEY FURNITURE	06/01/99	SL	7.00		16	8,491.				8,491.	8,491.		0.	8,491.
13	SOLVAY GLASS	06/01/99	SL	7.00		16	228.				228.	228.		0.	228.
14	STICKLEY FURNITURE	06/01/99	SL	7.00		16	593.				593.	593.		0.	593.
15	HURBSON CHAIR	06/01/99	SL	7.00		16	380.				380.	380.		0.	380.
16	PHONE SYSTEM	06/01/99	SL	7.00		16	3,906.				3,906.	3,906.		0.	3,906.
17	STICKLEY FURNITURE	06/01/99	SL	7.00		16	3,547.				3,547.	3,547.		0.	3,547.
18	STICKLEY FURNITURE	06/01/99	SL	7.00		16	1,944.				1,944.	1,944.		0.	1,944.

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1

990-PF

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	SOLVAY GLASS - GLASS TOP	06/01/99	SL	7.00		16	168.				168.	168.		0.	168.
20	SOLVAY GLASS - CONF TABLE	10/24/00	SL	7.00		16	471.				471.	471.		0.	471.
21	LAPTOP COMPUTER	01/01/01	SL	3.00		16	2,376.				2,376.	2,376.		0.	2,376.
22	COMPUTER - DELL PC	04/01/01	SL	3.00		16	1,057.				1,057.	1,057.		0.	1,057.
23	KITCHEN CABINETS/PLUMBING	02/01/01	SL	10.00		16	4,800.				4,800.	4,800.		0.	4,800.
24	DELL SERVER, BACKUP	01/15/04	SL	3.00		16	4,896.				4,896.	4,896.		0.	4,896.
25	DELL DESKTOP	01/15/04	SL	3.00		16	1,250.				1,250.	1,250.		0.	1,250.
26	INSPIRON LAPTOP	01/15/04	SL	3.00		16	2,150.				2,150.	2,150.		0.	2,150.
27	COMPUTER HARDWARE NETWORKING	01/08/04	SL	3.00		16	547.				547.	547.		0.	547.
28	STEVENS BRIAN	01/08/04	SL	7.00		16	1,510.				1,510.	1,510.		0.	1,510.
29	STEVENS JOANNE	01/08/04	SL	7.00		16	1,999.				1,999.	1,999.		0.	1,999.
30	STEVEN'S DEPOSIT ON CONFERENCE TABLE	01/08/04	SL	7.00		16	9,268.				9,268.	9,268.		0.	9,268.
31	XP UPGRADE	03/08/04	SL	3.00		16	1,735.				1,735.	1,735.		0.	1,735.
32	XP UPGRADE SERVER SETUP, PC, LAPTOP	03/08/04	SL	3.00		16	2,125.				2,125.	2,125.		0.	2,125.
33	STEVEN'S RECEPTION FURNITURE, CONFERENCE TABLE, ETC	04/27/04	SL	7.00		16	12,486.				12,486.	12,486.		0.	12,486.
34	MICROEDGE	04/01/05	SL	3.00		16	12,312.				12,312.	12,312.		0.	12,312.
	* TOTAL 990-PF PG 1 DEPR						138,621.				138,621.	138,621.		0.	138,621.

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2018**

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p>	<p>Print or Type</p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.</p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>SYRACUSE, NY 13202</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions.)  <b>15-0572881</b></p> <p><b>E</b> Unrelated business activity code (See instructions.)  <b>900099</b></p>
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<p><b>C</b> Book value of all assets at end of year  <b>18,237,179.</b></p>	<p><b>F</b> Group exemption number (See instructions.) ▶</p> <p><b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>
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**H** Enter the number of the organization's unrelated trades or businesses. ▶ 3 Describe the only (or first) unrelated trade or business here ▶ **UBIT INCOME FROM INVESTMENTS**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **JOHN LORENCE** Telephone number ▶ **315-474-2489**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances			
<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Schedule C)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b> Advertising income (Schedule J)	<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	<b>0.</b>	

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans	<b>24</b>	
<b>25</b> Employee benefit programs	<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b> Other deductions (attach schedule)	<b>28</b>	
<b>29 Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>0.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<b>0.</b>
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>	
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>	<b>0.</b>

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Form 990-T (2018)

15-0572881

Page 2

<b>Part III Total Unrelated Business Taxable Income</b>			
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	15,807.
34	Amounts paid for disallowed fringes	34	3,825.
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	19,632.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	18,632.

<b>Part IV Tax Computation</b>			
39	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39	3,913.
40	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	<b>Proxy tax.</b> See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	<b>Tax on Noncompliant Facility Income.</b> See instructions	43	
44	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	3,913.

<b>Part V Tax and Payments</b>			
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	<b>Total credits.</b> Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	3,913.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	48	3,913.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	908.
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	1,000.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g	
51	<b>Total payments.</b> Add lines 50a through 50g	51	1,908.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	2,005.
54	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	
55	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	55	

<b>Part VI Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Sign Here** 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 taxpayer) is based on all information of which preparer has any knowledge.

<b>Signature of officer</b>	<b>Date</b>	<b>EXECUTIVE DIRECTOR</b>	<b>Title</b>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PAULA D. DECKMAN				P00087828
	Firm's name <b>BONADIO &amp; CO., LLP</b>	Firm's EIN <b>16-1131146</b>		Firm's address <b>432 NORTH FRANKLIN STREET SYRACUSE, NY 13204</b>	
				Phone no. <b>(315) 422-7109</b>	

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes	No	
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5							

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b>			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
<b>Total dividends-received deductions</b> included in column 8			0.	0.



THE ROSAMOND GIFFORD CHARITABLE

Form 990-T (2018) CORPORATION

15-0572881

Page 4

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b>			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
<b>Totals</b>		0.	0.			0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5))		0.	0.			0.

Form 990-T (2018)

THE ROSAMOND GIFFORD CHARITABLE

Form 990-T (2018) CORPORATION

15-0572881

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**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Totals, Part II (lines 1-5)</b> .....	Enter here and on page 1, Part I, line 11, col. (A). <b>0.</b>	Enter here and on page 1, Part I, line 11, col. (B). <b>0.</b>				Enter here and on page 1, Part II, line 27. <b>0.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			<b>0.</b>

Form 990-T (2018)

## FOOTNOTES

STATEMENT 16

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A 1.70724% INTEREST IN THE PARTNERSHIP-FPA MULTI-ADVISOR FUND, LP. PER THE 2018 K-1 FROM FPA MULTI-ADVISOR FUND, LP, THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$3,274

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .5797% INTEREST IN THE PARTNERSHIP-FORESTER PARTNERS II, L.P.. PER THE 2018 K-1 FROM FORESTER PARTNERS II, L.P., THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$13,858

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .048638% INTEREST IN THE PARTNERSHIP- SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, L.P.. PER THE 2018 K-1 FROM SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, L.P., THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$12

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

ENTITY 2  
OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization **THE ROSAMOND GIFFORD CHARITABLE CORPORATION** Employer identification number **15-0572881**

Unrelated business activity code (see instructions) ▶ **900099**

Describe the unrelated trade or business ▶ **FORESTER K-1 INCOME**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances				
<b>c</b> Balance ▶	<b>1c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D)	<b>4a</b>	14,046.		14,046.
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>	-300.		-300.
<b>6</b> Rent income (Schedule C)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>			
<b>11</b> Advertising income (Schedule J)	<b>11</b>			
<b>12</b> Other income (See instructions; attach schedule) <b>STMT 17</b>	<b>12</b>	112.		112.
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	13,858.		13,858.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>			
<b>15</b> Salaries and wages	<b>15</b>			
<b>16</b> Repairs and maintenance	<b>16</b>			
<b>17</b> Bad debts	<b>17</b>			
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>			
<b>19</b> Taxes and licenses	<b>19</b>			565.
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>			
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>			
<b>23</b> Depletion	<b>23</b>			
<b>24</b> Contributions to deferred compensation plans	<b>24</b>			
<b>25</b> Employee benefit programs	<b>25</b>			
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>			
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>			
<b>28</b> Other deductions (attach schedule)	<b>28</b>			
<b>29 Total deductions.</b> Add lines 14 through 28	<b>29</b>			565.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>			13,293.
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>			
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>			13,293.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

FORM 990-T (M)

OTHER INCOME

STATEMENT 17

DESCRIPTION

AMOUNT

QUALIFIED DIVIDENDS

112.

TOTAL TO SCHEDULE M, PART I, LINE 12

112.

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

ENTITY 3

OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization **THE ROSAMOND GIFFORD CHARITABLE CORPORATION** Employer identification number **15-0572881**

Unrelated business activity code (see instructions) ▶ **900099**

Describe the unrelated trade or business ▶ **FPA & SIGULER GUFF K-1'S**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances				
<b>c</b> Balance ▶	<b>1c</b>			
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>			
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>			
<b>4 a</b> Capital gain net income (attach Schedule D)	<b>4a</b>	<b>3,361.</b>		<b>3,361.</b>
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>			
<b>c</b> Capital loss deduction for trusts	<b>4c</b>			
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>	<b>-84.</b>		<b>-84.</b>
<b>6</b> Rent income (Schedule C)	<b>6</b>			
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>			
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>			
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>			
<b>11</b> Advertising income (Schedule J)	<b>11</b>			
<b>12</b> Other income (See instructions; attach schedule) <b>STMT 18</b>	<b>12</b>	<b>9.</b>		<b>9.</b>
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	<b>3,286.</b>		<b>3,286.</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>			
<b>15</b> Salaries and wages	<b>15</b>			
<b>16</b> Repairs and maintenance	<b>16</b>			
<b>17</b> Bad debts	<b>17</b>			
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>			
<b>19</b> Taxes and licenses	<b>19</b>			<b>772.</b>
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>			
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>			<b>22b</b>
<b>23</b> Depletion	<b>23</b>			
<b>24</b> Contributions to deferred compensation plans	<b>24</b>			
<b>25</b> Employee benefit programs	<b>25</b>			
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>			
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>			
<b>28</b> Other deductions (attach schedule)	<b>28</b>			
<b>29 Total deductions.</b> Add lines 14 through 28	<b>29</b>			<b>772.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>			<b>2,514.</b>
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>			
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>			<b>2,514.</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

FORM 990-T (M)

OTHER INCOME

STATEMENT 18

DESCRIPTION

AMOUNT

SEC 1256 CONTRACTS

9.

TOTAL TO SCHEDULE M, PART I, LINE 12

9.

**Return of U.S. Persons With Respect to Certain Foreign Partnerships**  
 Attach to your tax return. Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.  
 Information furnished for the foreign partnership's tax year  
 beginning **JAN 1**, 2018, and ending **DEC 31**, 2018

Name of person filing this return  
**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Filer's identification number  
**15-0572881**

Filer's address (if you aren't filing this form with your tax return)

**A** Category of filer (see Categories of Filers in the instructions and check applicable box(es):  
 1  2  3  4

**B** Filer's tax year beginning **JAN 1**, 2018, and ending **DEC 31**, 2018

**C** Filer's share of liabilities: Nonrecourse \$ \_\_\_\_\_ Qualified nonrecourse financing \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

**D** If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

Name \_\_\_\_\_ EIN \_\_\_\_\_  
 Address \_\_\_\_\_

**E** Check if any excepted specified foreign financial assets are reported on this form. See instructions

**F** Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

**G1** Name and address of foreign partnership  
**CVI CREDIT VALUE FUND B III LP**  
**9320 EXCELSIOR BOULEVARD MS 144-7-2**  
**HOPKINS, MN 55343**

**2(a)** EIN (if any)  
**98-1186758**

**2(b)** Reference ID number \_\_\_\_\_

**3** Country under whose laws organized  
**CAYMAN ISLANDS**

<b>4</b> Date of organization <b>07/15/2014</b>	<b>5</b> Principal place of business	<b>6</b> Principal business activity code number <b>551112</b>	<b>7</b> Principal business activity <b>INVESTMENT HOLD</b>	<b>8a</b> Functional currency <b>USD</b>	<b>8b</b> Exchange rate (see instructions) <b>1.000000</b>
----------------------------------------------------	--------------------------------------	-------------------------------------------------------------------	----------------------------------------------------------------	---------------------------------------------	---------------------------------------------------------------

**H** Provide the following information for the foreign partnership's tax year:

**1** Name, address, and identification number of agent (if any) in the United States \_\_\_\_\_

**2** Check if the foreign partnership must file:  
 Form 1042  Form 8804  Form 1065  
 Service Center where Form 1065 is filed:  
**CINCINNATI, OH**

**3** Name and address of foreign partnership's agent in country of organization, if any \_\_\_\_\_

**4** Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different  
**CONSTANCE KOTULA**  
**9320 EXCELSIOR BLVD MS144-7-2**  
**HOPKINS, MN 55343**

**5** During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions  Yes  No  
 If "Yes," enter the total amount of the disallowed deductions \$ \_\_\_\_\_

**6** Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)?  Yes  No

**7** Were any special allocations made by the foreign partnership?  Yes  No

**8** Enter the no. of Forms 8858, Info Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return \_\_\_\_\_

**9** How is this partnership classified under the law of the country in which it's organized? **PARTNERSHIP**

**10a** Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b  Yes  No

**b** If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)?  Yes  No

**11** Does this partnership meet both of the following requirements?  
 1. The partnership's total receipts for the tax year were less than \$250,000.  
 2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.  
 If "Yes," don't complete Schedules L, M-1, and M-2.  Yes  No

Sign Here Only if You're Filing This Form Separately and Not With Your Tax Return.

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 general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name **PAULA D. DECKMAN** Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Check  if self-employed PTIN **P00087828**

Firm's name **BONADIO & CO., LLP** Firm's EIN **16-1131146**  
 Firm's address **432 NORTH FRANKLIN STREET** Phone no. **(315) 422-7109**  
**SYRACUSE, NY 13204**



Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box b, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a [X] Owns a direct interest b [ ] Owns a constructive interest

Table with 5 columns: Name, Address, Identification number (if any), Check if foreign person, Check if direct partner.

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Table with 4 columns: Name, Address, Identification number (if any), Check if foreign person.

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Table with 7 columns: Name of foreign partner, Address, Country of organization (if any), U.S. taxpayer identification number (if any), Check if related to U.S. transferor, Percentage interest (Capital, Profits).

Does the partnership have any other foreign person as a direct partner? [X] Yes [ ] No

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Table with 5 columns: Name, Address, EIN (if any), Total ordinary income or loss, Check if foreign partnership.

Schedule B Income Statement - Trade or Business Income

Caution: Include only trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Main income statement table with 30 rows and 4 columns. Rows include Income (1-8), Deductions (9-21), and Tax and Payment (22-30).

**SCHEDULE O  
(Form 8865)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**

OMB No. 1545-1668

▶ **Attach to Form 8865. See the Instructions for Form 8865.**  
▶ **Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.**

Name of transferor **THE ROSAMOND GIFFORD CHARITABLE CORPORATION** Filer's identifying number **15-0572881**

Name of foreign partnership **CVI CREDIT VALUE FUND B III LP** EIN (if any) **98-1186758** Reference ID number (see instr)

- 1 a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions .....  Yes  No  
**b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property? .....  Yes  No  
**2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? .....  Yes  No

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	12/31/18		150,000.				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
<b>Totals</b>			<b>150,000.</b>				

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer % (b) After the transfer **.0430** %

**Supplemental Information Required To Be Reported** (see instructions):

**Part II Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? .....  Yes  No

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Schedule O (Form 8865) 12-2018

**Reportable Transaction Disclosure Statement**

▶ **Attach to your tax return.**  
 ▶ **See separate instructions.**

Name(s) shown on return (individuals enter last name, first name, middle initial)  
**THE ROSAMOND GIFFORD CHARITABLE  
 CORPORATION**

Identifying number  
**15-0572881**

Number, street, and room or suite no.

City or town, state, and ZIP code  
**SYRACUSE, NY 13202**

**A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ..... ▶ Statement number \_\_\_\_\_ of \_\_\_\_\_  
**B** Enter the form number of the tax return to which this form is attached or related ..... ▶ **990-PF**  
 Enter the year of the tax return identified above ..... ▶ **2018**  
 Is this Form 8886 being filed with an amended tax return? ..... ▶  Yes  No

**C** Check the box(es) that apply (see instructions).  Initial year filer  Protective disclosure

**1a** Name of reportable transaction  
**SALE OF PARTNERSHIP INTEREST**

**1b** Initial year participated in transaction

**1c** Reportable transaction or tax shelter registration number

**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).

- a**  Listed **c**  Contractual protection **e**  Transaction of interest  
**b**  Confidential **d**  Loss

**3** If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest .....

**4** Enter the number of "same as or substantially similar" transactions reported on this form .....

**5** If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(s) (see instructions). (Attach additional sheets, if necessary.)

- a** Type of entity ..... ▶  Partnership  Trust  Partnership  Trust  
 S corporation  Foreign  S corporation  Foreign

**b** Name  
 ▶ **SIGULER GUFF DISTRESSED** **OPPORTUNITIES FUND III, LP**

**c** Employer identification number (EIN), if known ▶  
**261412407**

**d** Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) ..... ▶  
**NONE**

**6** Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	Identifying number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, State, and ZIP code

<b>b</b> Name	Identifying number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, State, and ZIP code

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- Deductions       Exclusions from gross income       Absence of adjustments to basis       Tax Credits
- Capital loss       Nonrecognition of gain       Deferral
- Ordinary loss       Adjustments to basis       Other \_\_\_\_\_

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

SEE STATEMENT 19

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity:  Tax-exempt       Foreign       Related

Name	Identifying number
------	--------------------

Address

Description

b Type of individual or entity:  Tax-exempt       Foreign       Related

Name	Identifying number
------	--------------------

Address

Description

FORM 8886

STATEMENT 19

SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, LP INVESTED IN H/2 INVESTORS LP DURING 2018.

SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, LP DISPOSED OF ITS INVESTMENT IN H/2 INVESTORS LP THAT WAS PURCHASED IN 2009. THE SALE OF THIS ASSET RESULTED IN A SEC. 165 LOSS WHICH EXCEEDS THE RELEVANT \$2,000,000 REPORTABLE LOSS THRESHOLD.

THIS ENTITIES PORTION OF THE CAPITAL LOSSES REPORTED ON FORM 8886 FOR H/2 INVESTORS LP IS (32,543).

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>	Identifying number (see instructions) <b>15-0572881</b>
--------------------------------------------------------------------------	------------------------------------------------------------

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

4 Name of transferee (foreign corporation) <b>CVI CVF III CAYMAN CORPORATION</b>	5a Identifying number, if any <b>981187648</b>
-------------------------------------------------------------------------------------	---------------------------------------------------

6 Address (including country) <b>PO BOX 309GT UGLAND HOUSE    GEORGETOWN, GRAND CAYMAN KY1-1104 CAYMAN ISLANDS</b>	5b Reference ID number
---------------------------------------------------------------------------------------------------------------------------	------------------------

7 Country code of country of incorporation or organization

8 Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	01/01/2018		193,500.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**
- 12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .043 % (b) After .043 %
- 17 Type of nonrecognition transaction (see instructions) ► IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

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

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

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>	Employer identification number (EIN) or  <b>15-0572881</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SYRACUSE, NY 13202</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**JOHN LORENCE - 100 CLINTON SQUARE, 126 N. SALINA**

- The books are in the care of ▶ **STREET, 3RD FLOOR - SYRACUSE, NY 13202**  
Telephone No. ▶ **315-474-2489** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year **2018** or  
▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

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

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>19,760.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>13,003.</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>6,757.</b>

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2019)

**MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045**

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

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

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

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

	Enter filer's identifying number	
<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>	Employer identification number (EIN) or  <b>15-0572881</b>
<small>File by the due date for filing your return. See instructions.</small>	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SYRACUSE, NY 13202</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**JOHN LORENCE - 100 CLINTON SQUARE, 126 N. SALINA**

- The books are in the care of ▶ **STREET, 3RD FLOOR - SYRACUSE, NY 13202**  
Telephone No. ▶ **315-474-2489** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year **2018** or  
▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

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

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	1,908.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	908.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	1,000.

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2019)

**MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045**

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to page size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "PageScaling" selection box in the Adobe "Print" dialog.

STATE COPY

# TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CT-13

FOR THE YEAR ENDING

December 31, 2018

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**Prepared For:**

THE ROSAMOND GIFFORD CHARITABLE  
CORPORATION

SYRACUSE, NY 13202

---

**Prepared By:**

Bonadio & Co., LLP  
432 North Franklin Street  
Syracuse, NY 13204

---

**To be Signed and Dated By:**

Not applicable

---

**Amount of Tax:**

Total tax	\$	1,333
Less: payments and credits	\$	749
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
Balance due	\$	584

---

**Overpayment:**

Credited to your estimated tax	\$	0
Other amount	\$	0
Refunded to you	\$	0

---

**Make Check Payable To:**

New York State Corporation Tax

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**Mail Tax Return and Check (if applicable) To:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form TR-579-CT to our office. We will then transmit your return electronically to the NYSDTF. Do not mail the paper copy of the return to the NYSDTF.

---

**Return Must be Mailed On or Before:**

Not applicable

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**Special Instructions:**

Your payment should be made as instructed below on or before November 15, 2019.

Separately mail New York Form CT-200-V with a check or money order for \$584, payable to New York State Corporation Tax.

Mail to: NYS DEPT OF TAXATION & FINANCE

CORP-V  
P.O. BOX 15163  
ALBANY, NY 12212-5163

# TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

**FOR THE YEAR ENDING**

December 31, 2018

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**Prepared For:**

THE ROSAMOND GIFFORD CHARITABLE  
CORPORATION

SYRACUSE, NY 13202

---

**Prepared By:**

Bonadio & Co., LLP  
432 North Franklin Street  
Syracuse, NY 13204

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**Amount of Tax:**

Balance due of \$775

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**Make Check Payable To:**

Department of Law

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**Mail Tax Return To:**

NYS Office of Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

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**Return Must Be Mailed On Or Before:**

Please mail as soon as possible.

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**Special Instructions:**

The report should be signed and dated by an authorized individual(s).

The attached copy of the federal Form 990-PF must be properly signed and dated.

# 2019 ESTIMATED TAX FILING INSTRUCTIONS

NEW YORK ESTIMATED TAX

**FOR THE YEAR ENDING**

December 31, 2019

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**Prepared For:**

THE ROSAMOND GIFFORD CHARITABLE  
CORPORATION

SYRACUSE, NY 13202

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**Prepared By:**

Bonadio & Co., LLP  
432 North Franklin Street  
Syracuse, NY 13204

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**Amount of Tax:**

Total Estimated Tax	\$	1,400
Less credit from prior year	\$	0
Less amount already paid on 2019 Estimate	\$	0
Balance Due	\$	1,400

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No 1	\$ 0	Not Applicable
No 2	\$ 0	June 17, 2019
No 3	\$ 900	September 16, 2019
No 4	\$ 500	December 16, 2019

---

**Make Check Payable To:**

New York State Corporation Tax

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**Mail Voucher and Check To:**

NYS Estimated Corporation Tax  
P.O. Box 4136  
Binghamton, NY 13902-4136

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**Special Instructions:**

Mail each installment on or before the date indicated above. Enclose a check for the specified amount.

# CHAR500

NYS Annual Filing for Charitable Organizations  
www.CharitiesNYS.com

Send with fee and attachments to:  
NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

**2018**  
**Open to Public Inspection**

## 1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) <b>01/01/2018</b> and Ending (mm/dd/yyyy) <b>12/31/2018</b>		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: <b>THE ROSAMOND GIFFORD CHARITABLE CORPORA</b>	Employer Identification Number (EIN): <b>15-0572881</b>
	Mailing Address:	NY Registration Number: <b>002250</b>
	City / State / ZIP: <b>SYRACUSE, NY 13202</b>	Telephone: <b>315 474-2489</b>
	Website: <b>WWW.GIFFORDFOUNDATION.ORG</b>	Email:

Check your organization's registration category:  7A only  EPTL only  DUAL (7A & EPTL)  EXEMPT\* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

## 2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

*We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.*

President or Authorized Officer:	_____	<b>SHEENA SOLOMON</b>	_____
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:	_____	<b>RON TASCARELLA</b>	_____
	Signature	Print Name and Title	Date
		<b>FINANCE CHAIRMAN</b>	

## 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

## 4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

## 5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>750.</u>	Total fee: \$ <u>775.</u>	Make a single check or money order payable to: <b>"Department of Law"</b>
-------------------------------------------------------------------------------------------------------	---------------------------------	------------------------------------	------------------------------	------------------------------------------------------------------------------

CHAR500 Annual Filing for Charitable Organizations (Updated January 2019)

\*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.



# CHAR500

## Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
  - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
  - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

### Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

### Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

### Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General  
 Charities Bureau Registration Section  
 28 Liberty Street  
 New York, NY 10005

#### Need Assistance?

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)  
 Call: (212) 416-8401  
 Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)

#### Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**7A** filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

**DUAL** filers are registered under both 7A and EPTL.

**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

#### Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

# CHAR500

Schedule 4b: Government Grants  
www.CharitiesNYS.com

## 2018

**Open to Public  
Inspection**

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

**Use additional pages if necessary.** Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

### 1. Organization Information

Name of Organization:	NY Registration Number:
THE ROSAMOND GIFFORD CHARITABLE CORPORATION	002250

### 2. Government Grants

Name of Government Agency	Amount of Grant
1. US DEPARTMENT OF JUSTICE	1. 63,407.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 63,407.

**Return of Private Foundation**

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

**2018**

Open to Public Inspection

Form **990-PF**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

For calendar year 2018 or tax year beginning , and ending

Name of foundation <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>		<b>A Employer identification number</b> 15-0572881
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	<b>B Telephone number</b> 315-474-2489
City or town, state or province, country, and ZIP or foreign postal code <b>SYRACUSE, NY 13202</b>		<b>C</b> If exemption application is pending, check here ... <input type="checkbox"/>
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D 1.</b> Foreign organizations, check here ..... <input type="checkbox"/>  <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation ..... <input type="checkbox"/>
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>18,237,179.</b>	<b>J</b> Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

<b>Part I Analysis of Revenue and Expenses</b> <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)	
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received .....	103,311.		N/A		
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B					
	3 Interest on savings and temporary cash investments .....	7,918.	7,918.		STATEMENT 2	
	4 Dividends and interest from securities .....	735,661.	735,661.		STATEMENT 3	
	5a Gross rents .....					
	b Net rental income or (loss) .....					
	6a Net gain or (loss) from sale of assets not on line 10		244,413.			
	b Gross sales price for all assets on line 6a .....	1,750,000.				
	7 Capital gain net income (from Part IV, line 2) .....		244,413.			
	8 Net short-term capital gain .....					
	9 Income modifications .....					
	10a Gross sales less returns and allowances .....					
b Less: Cost of goods sold .....						
c Gross profit or (loss) .....						
11 Other income .....						
12 <b>Total.</b> Add lines 1 through 11 .....		1,091,303.	987,992.			
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc. ....	160,102.	112,071.		45,437.	
	14 Other employee salaries and wages .....	239,868.	0.		240,186.	
	15 Pension plans, employee benefits .....	83,307.	0.		83,322.	
	16a Legal fees .....					
	b Accounting fees .....	STMT 4	35,710.	0.		35,510.
	c Other professional fees .....	STMT 5	46,357.	29,717.		24,111.
	17 Interest .....					
	18 Taxes .....	STMT 6	21,255.	27,545.		17,609.
	19 Depreciation and depletion .....					
	20 Occupancy .....		56,680.	0.		56,537.
	21 Travel, conferences, and meetings .....		31,280.	0.		29,216.
	22 Printing and publications .....					
	23 Other expenses .....	STMT 7	107,195.	11,675.		172,320.
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23 .....		781,754.	181,008.		704,248.
	25 Contributions, gifts, grants paid .....		613,289.			651,356.
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25 .....		1,395,043.	181,008.		1,355,604.	
27 Subtract line 26 from line 12:						
a Excess of revenue over expenses and disbursements ...		-303,740.				
b <b>Net investment income</b> (if negative, enter -0-) .....			806,984.			
c <b>Adjusted net income</b> (if negative, enter -0-) .....				N/A		

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Form 990-PF (2018)

15-0572881

Page 2

Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only.	Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	68,859.	17,841.	17,841.
	2 Savings and temporary cash investments	528,351.	841,754.	841,754.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable	61,149.	18,473.	18,473.
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable	100,000.		
	Less: allowance for doubtful accounts	0.	100,000.	100,000.
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	13,475.	22,934.	22,934.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock	STMT 8 7,746,930.	6,070,079.	6,070,079.
	c Investments - corporate bonds	STMT 9 3,790,554.	3,744,798.	3,744,798.
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other	STMT 10 8,379,466.	7,421,300.	7,421,300.	
14 Land, buildings, and equipment: basis	138,621.			
Less: accumulated depreciation	STMT 11 138,621.			
15 Other assets (describe)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	20,688,784.	18,237,179.	18,237,179.	
Liabilities	17 Accounts payable and accrued expenses	207,590.	131,574.	
	18 Grants payable	164,439.	103,884.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe DEFERRED FEDERAL E)	43,892.	22,812.	
	23 Total liabilities (add lines 17 through 22)	415,921.	258,270.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26, and lines 30 and 31.			
	24 Unrestricted	15,188,863.	12,894,909.	
	25 Temporarily restricted			
	26 Permanently restricted	5,084,000.	5,084,000.	
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 Total net assets or fund balances	20,272,863.	17,978,909.		
31 Total liabilities and net assets/fund balances	20,688,784.	18,237,179.		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	20,272,863.
2 Enter amount from Part I, line 27a	2	-303,740.
3 Other increases not included in line 2 (itemize)	3	0.
4 Add lines 1, 2, and 3	4	19,969,123.
5 Decreases not included in line 2 (itemize) NET UNREALIZED LOSS ON INVESTMENTS	5	1,990,214.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	17,978,909.

Form 990-PF (2018)

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Form 990-PF (2018)

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

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a PUBLICALLY TRADED SECURITIES</b>	<b>P</b>		
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			
<b>(e) Gross sales price</b>	<b>(f) Depreciation allowed (or allowable)</b>	<b>(g) Cost or other basis plus expense of sale</b>	<b>(h) Gain or (loss) ((e) plus (f) minus (g))</b>
<b>a</b> 1,750,000.		1,505,587.	244,413.
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			<b>(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))</b>
<b>(i) FMV as of 12/31/69</b>	<b>(j) Adjusted basis as of 12/31/69</b>	<b>(k) Excess of col. (i) over col. (j), if any</b>	
<b>a</b>			244,413.
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			
<b>2</b> Capital gain net income or (net capital loss) <span style="font-size: small;">{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 .....</span>	<b>2</b>		244,413.
<b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8 .....	<b>3</b>		N/A

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?  Yes  No  
If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

**1** Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2017	1,225,494.	19,420,564.	.063103
2016	1,189,587.	18,195,749.	.065377
2015	1,415,729.	19,891,247.	.071173
2014	1,634,984.	21,638,913.	.075558
2013	1,463,442.	20,818,632.	.070295
<b>2</b> Total of line 1, column (d) .....			.345506
<b>3</b> Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years .....			.069101
<b>4</b> Enter the net value of noncharitable-use assets for 2018 from Part X, line 5 .....		15,558,246.	
<b>5</b> Multiply line 4 by line 3 .....			1,075,090.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b) .....			8,070.
<b>7</b> Add lines 5 and 6 .....			1,083,160.
<b>8</b> Enter qualifying distributions from Part XII, line 4 .....			1,355,604.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	8,070.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0.
3 Add lines 1 and 2		3	8,070.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5 <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	8,070.
6 Credits/Payments:			
a 2018 estimated tax payments and 2017 overpayment credited to 2018	6a	13,003.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	6,757.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d	7	19,760.	
8 Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.	
9 <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>	9		
10 <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>	10	11,690.	
11 Enter the amount of line 10 to be: <b>Credited to 2019 estimated tax</b> <input checked="" type="checkbox"/> <b>Refunded</b> <input checked="" type="checkbox"/>	11	11,690.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file <b>Form 1120-POL</b> for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ <u>0.</u> (2) On foundation managers. <input checked="" type="checkbox"/> \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? <span style="float:right">N/A</span>		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <input checked="" type="checkbox"/> <u>NY</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► WWW.GIFFORDFOUNDATION.ORG	X	
14 The books are in care of ► JOHN LORENCE Telephone no. ► 315-474-2489 Located at ► 100 CLINTON SQUARE, 126 N. SALINA STREET, 3RD FLOOR ZIP+4 ► 13202		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year		N/A
16 At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions		N/A
Organizations relying on a current notice regarding disaster assistance, check here ► <input type="checkbox"/>		
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years: _____, _____, _____, _____		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)		N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► _____, _____, _____, _____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2018.)		N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?		X

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

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

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 13		0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DIRK SONNEBORN - 100 CLINTON SQUARE, 126 N. SALINA STREET, SYRACUSE, NY	EXEC. DIRECTOR 40.00	160,103.	14,010.	10,218.
LINDSAY MCCLUNG - 100 CLINTON SQUARE, 126 N. SALINA STREET,	DIRECTOR OF GRANT MAKING 40.00	74,651.	7,465.	0.
SHEENA SOLOMON - 100 CLINTON SQUARE, 126 N. SALINA STREET, SYRACUSE, NY	DIRECTOR OF NEIGHBORHOOD INITIATIVE 40.00	68,394.	6,839.	0.

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



THE ROSAMOND GIFFORD CHARITABLE CORPORATION

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

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

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

Total number of others receiving over \$50,000 for professional services ▶ 0

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

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 SEE STATEMENT 14	74,517.
2 SEE STATEMENT 15	242,819.
3 BOARD DEVELOPMENT SERIES - TRAINING IS PROVIDED FOR REPRESENTATIVES FROM BOARDS OF 20 ORGANIZATIONS.	87,523.
4 NEW COMMUNITY GRANTS - GRANTS GIVING TO LOCAL ORGANIZATIONS TO SUPPORT IMPROVEMENT PROJECTS.	158,750.

**Part IX-B Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3 ▶ 0.

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**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities .....	1a	15,733,099.
b	Average of monthly cash balances .....	1b	62,075.
c	Fair market value of all other assets .....	1c	
d	<b>Total</b> (add lines 1a, b, and c) .....	1d	15,795,174.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) .....	1e	0.
2	Acquisition indebtedness applicable to line 1 assets .....	2	0.
3	Subtract line 2 from line 1d .....	3	15,795,174.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) .....	4	236,928.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4 .....	5	15,558,246.
6	<b>Minimum investment return.</b> Enter 5% of line 5 .....	6	777,912.

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

1	Minimum investment return from Part X, line 6 .....	1	777,912.
2a	Tax on investment income for 2018 from Part VI, line 5 .....	2a	8,070.
b	Income tax for 2018. (This does not include the tax from Part VI.) .....	2b	3,913.
c	Add lines 2a and 2b .....	2c	11,983.
3	Distributable amount before adjustments. Subtract line 2c from line 1 .....	3	765,929.
4	Recoveries of amounts treated as qualifying distributions .....	4	0.
5	Add lines 3 and 4 .....	5	765,929.
6	Deduction from distributable amount (see instructions) .....	6	0.
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 .....	7	765,929.

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

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26 .....	1a	1,355,604.
b	Program-related investments - total from Part IX-B .....	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required) .....	3a	
b	Cash distribution test (attach the required schedule) .....	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4 .....	4	1,355,604.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b .....	5	8,070.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 .....	6	1,347,534.

**Note:** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

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

	(a) Corpus	(b) Years prior to 2017	(c) 2017	(d) 2018
<b>1</b> Distributable amount for 2018 from Part XI, line 7 .....				765,929.
<b>2</b> Undistributed income, if any, as of the end of 2018:				
<b>a</b> Enter amount for 2017 only .....			0.	
<b>b</b> Total for prior years:		0.		
<b>3</b> Excess distributions carryover, if any, to 2018:				
<b>a</b> From 2013 .....	444,110.			
<b>b</b> From 2014 .....	634,854.			
<b>c</b> From 2015 .....	434,932.			
<b>d</b> From 2016 .....	289,720.			
<b>e</b> From 2017 .....	265,690.			
<b>f</b> Total of lines 3a through e .....	2,069,306.			
<b>4</b> Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ 1,355,604.				
<b>a</b> Applied to 2017, but not more than line 2a ...			0.	
<b>b</b> Applied to undistributed income of prior years (Election required - see instructions) ...		0.		
<b>c</b> Treated as distributions out of corpus (Election required - see instructions) .....	0.			
<b>d</b> Applied to 2018 distributable amount .....				765,929.
<b>e</b> Remaining amount distributed out of corpus	589,675.			
<b>5</b> Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 .....	2,658,981.			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b .....		0.		
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed .....		0.		
<b>d</b> Subtract line 6c from line 6b. Taxable amount - see instructions .....		0.		
<b>e</b> Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
<b>f</b> Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019 .....				0.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions) .....	0.			
<b>8</b> Excess distributions carryover from 2013 not applied on line 5 or line 7 .....	444,110.			
<b>9</b> Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a .....	2,214,871.			
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2014 ...	634,854.			
<b>b</b> Excess from 2015 ...	434,932.			
<b>c</b> Excess from 2016 ...	289,720.			
<b>d</b> Excess from 2017 ...	265,690.			
<b>e</b> Excess from 2018 ...	589,675.			

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

**Part XIV Private Operating Foundations** (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling ▶ \_\_\_\_\_

b Check box to indicate whether the foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year				(e) Total
	(a) 2018	(b) 2017	(c) 2016	(d) 2015	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

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

1 **Information Regarding Foundation Managers:**  
a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

**NONE**

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

**NONE**

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

a The name, address, and telephone number or email address of the person to whom applications should be addressed:  
**SHEENA SOLOMON, THE ROSAMOND GIFFORD CHARITABLE CORP., 315-474-2489**  
**100 CLINTON SQUARE 3RD FLOOR, SYRACUSE, NY 13202**

b The form in which applications should be submitted and information and materials they should include:  
**MINIMUM INFORMATION SHEET PROVIDED BY THE CORPORATION.**

c Any submission deadlines:  
**NONE**

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:  
**NO RESTRICTIONS.**

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

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**Part XV** Supplementary Information *(continued)*

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<b>a Paid during the year</b>				
SEE ATTACHED STATEMENT 100 CLINTON SQUARE SYRACUSE, NY 13202	NONE	EXEMPT	SEE ATTACHED STATEMENT	651,356.
<b>Total</b> .....				<b>3a</b> 651,356.
<b>b Approved for future payment</b>				
SEE ATTACHED STATEMENT 100 CLINTON SQUARE SYRACUSE, NY 13202	NONE	EXEMPT	SEE ATTACHED STATEMENT	103,884.
<b>Total</b> .....				<b>3b</b> 103,884.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (a) Business code, (b) Amount, (c) Exclusion code, (d) Amount, (e) Related or exempt function income. Rows include: 1 Program service revenue; 2 Membership dues and assessments; 3 Interest on savings and temporary cash investments (14, 7,918); 4 Dividends and interest from securities (14, 735,661); 6 Net rental income from personal property; 8 Gain or (loss) from sales of assets other than inventory (18, 244,413); 12 Subtotal (0, 987,992); 13 Total (13, 987,992).

(See worksheet in line 13 instructions to verify calculations.)

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

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

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
<b>1</b> Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
<b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1)	Cash .....		X
(2)	Other assets .....		X
<b>b</b> Other transactions:			
(1)	Sales of assets to a noncharitable exempt organization .....		X
(2)	Purchases of assets from a noncharitable exempt organization .....		X
(3)	Rental of facilities, equipment, or other assets .....		X
(4)	Reimbursement arrangements .....		X
(5)	Loans or loan guarantees .....		X
(6)	Performance of services or membership or fundraising solicitations .....		X
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees .....		X
<b>d</b> If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.			

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527?  Yes  No

**b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

**Sign Here** 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee: **PAULA D. DECKMAN** Title: **EXECUTIVE DIRECTOR**

Date: \_\_\_\_\_ Date: \_\_\_\_\_

May the IRS discuss this return with the preparer shown below? See instr.  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PAULA D. DECKMAN				P00087828
	Firm's name ▶ BONADIO & CO., LLP	Firm's EIN ▶ 16-1131146			
	Firm's address ▶ 432 NORTH FRANKLIN STREET SYRACUSE, NY 13204	Phone no. (315) 422-7109			

823622 12-11-18

2018 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	VISUAL BOARD	09/26/97	SL	7.00		16	1,217.				1,217.	1,217.		0.	1,217.
2	CONFERENCE TABLE	10/02/97	SL	7.00		16	5,908.				5,908.	5,908.		0.	5,908.
3	14 CHAIRS	10/06/97	SL	7.00		16	6,981.				6,981.	6,981.		0.	6,981.
4	STICKLEY FURNITURE	06/01/99	SL	7.00		16	9,705.				9,705.	9,705.		0.	9,705.
5	COMPUTER SYSTEM	06/01/99	SL	7.00		16	12,980.				12,980.	12,980.		0.	12,980.
6	COMPUTERS	06/01/99	SL	7.00		16	2,500.				2,500.	2,500.		0.	2,500.
7	5 LATERAL FILES	06/01/99	SL	7.00		16	3,370.				3,370.	3,370.		0.	3,370.
8	STICKLEY FURNITURE	06/01/99	SL	7.00		16	2,000.				2,000.	2,000.		0.	2,000.
9	HURBSON CHAIR	06/01/99	SL	7.00		16	100.				100.	100.		0.	100.
10	COMPUTERS	06/01/99	SL	7.00		16	8,738.				8,738.	8,738.		0.	8,738.
11	STICKLEY FURNITURE	06/01/99	SL	7.00		16	6,883.				6,883.	6,883.		0.	6,883.
12	STICKLEY FURNITURE	06/01/99	SL	7.00		16	8,491.				8,491.	8,491.		0.	8,491.
13	SOLVAY GLASS	06/01/99	SL	7.00		16	228.				228.	228.		0.	228.
14	STICKLEY FURNITURE	06/01/99	SL	7.00		16	593.				593.	593.		0.	593.
15	HURBSON CHAIR	06/01/99	SL	7.00		16	380.				380.	380.		0.	380.
16	PHONE SYSTEM	06/01/99	SL	7.00		16	3,906.				3,906.	3,906.		0.	3,906.
17	STICKLEY FURNITURE	06/01/99	SL	7.00		16	3,547.				3,547.	3,547.		0.	3,547.
18	STICKLEY FURNITURE	06/01/99	SL	7.00		16	1,944.				1,944.	1,944.		0.	1,944.



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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
19	SOLVAY GLASS - GLASS TOP	06/01/99	SL	7.00		16	168.				168.	168.		0.	168.
20	SOLVAY GLASS - CONF TABLE	10/24/00	SL	7.00		16	471.				471.	471.		0.	471.
21	LAPTOP COMPUTER	01/01/01	SL	3.00		16	2,376.				2,376.	2,376.		0.	2,376.
22	COMPUTER - DELL PC	04/01/01	SL	3.00		16	1,057.				1,057.	1,057.		0.	1,057.
23	KITCHEN CABINETS/PLUMBING	02/01/01	SL	10.00		16	4,800.				4,800.	4,800.		0.	4,800.
24	DELL SERVER, BACKUP	01/15/04	SL	3.00		16	4,896.				4,896.	4,896.		0.	4,896.
25	DELL DESKTOP	01/15/04	SL	3.00		16	1,250.				1,250.	1,250.		0.	1,250.
26	INSPIRON LAPTOP	01/15/04	SL	3.00		16	2,150.				2,150.	2,150.		0.	2,150.
27	COMPUTER HARDWARE NETWORKING	01/08/04	SL	3.00		16	547.				547.	547.		0.	547.
28	STEVENS BRIAN	01/08/04	SL	7.00		16	1,510.				1,510.	1,510.		0.	1,510.
29	STEVENS JOANNE	01/08/04	SL	7.00		16	1,999.				1,999.	1,999.		0.	1,999.
30	STEVENS DEPOSIT ON CONFERENCE TABLE	01/08/04	SL	7.00		16	9,268.				9,268.	9,268.		0.	9,268.
31	XP UPGRADE	03/08/04	SL	3.00		16	1,735.				1,735.	1,735.		0.	1,735.
32	XP UPGRADE SERVER SETUP, PC, LAPTOP	03/08/04	SL	3.00		16	2,125.				2,125.	2,125.		0.	2,125.
33	STEVENS RECEPTION FURNITURE, CONFERENCE TABLE, ETC	04/27/04	SL	7.00		16	12,486.				12,486.	12,486.		0.	12,486.
34	MICROEDGE	04/01/05	SL	3.00		16	12,312.				12,312.	12,312.		0.	12,312.
	* TOTAL 990-PF PG 1 DEPR						138,621.				138,621.	138,621.		0.	138,621.

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2018**

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p>	<p>Print or Type</p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.</p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>SYRACUSE, NY 13202</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions.)  <b>15-0572881</b></p> <p><b>E</b> Unrelated business activity code (See instructions.)  <b>900099</b></p>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<p><b>C</b> Book value of all assets at end of year  <b>18,237,179.</b></p>	<p><b>F</b> Group exemption number (See instructions.) ▶</p> <p><b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>
---------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**H** Enter the number of the organization's unrelated trades or businesses. ▶ 3 Describe the only (or first) unrelated trade or business here ▶ **UBIT INCOME FROM INVESTMENTS**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **JOHN LORENCE** Telephone number ▶ **315-474-2489**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances			
<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Schedule C)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b> Advertising income (Schedule J)	<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b>	<b>0.</b>	

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule) (see instructions)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans	<b>24</b>	
<b>25</b> Employee benefit programs	<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b> Other deductions (attach schedule)	<b>28</b>	
<b>29 Total deductions.</b> Add lines 14 through 28	<b>29</b>	<b>0.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	<b>0.</b>
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)	<b>31</b>	
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30	<b>32</b>	<b>0.</b>

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<b>Part III Total Unrelated Business Taxable Income</b>			
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	15,807.
34	Amounts paid for disallowed fringes	34	3,825.
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	19,632.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	18,632.

<b>Part IV Tax Computation</b>			
39	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39	3,913.
40	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	<b>Proxy tax.</b> See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	<b>Tax on Noncompliant Facility Income.</b> See instructions	43	
44	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	3,913.

<b>Part V Tax and Payments</b>			
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	<b>Total credits.</b> Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	3,913.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	48	3,913.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	908.
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	1,000.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g	
51	<b>Total payments.</b> Add lines 50a through 50g	51	1,908.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	2,005.
54	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	
55	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	55	

<b>Part VI Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Sign Here** 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	<b>EXECUTIVE DIRECTOR</b>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PAULA D. DECKMAN				P00087828
	Firm's name <b>BONADIO &amp; CO., LLP</b>	Firm's EIN <b>16-1131146</b>			
	Firm's address <b>432 NORTH FRANKLIN STREET SYRACUSE, NY 13204</b>			Phone no. <b>(315) 422-7109</b>	

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes	No	
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5							

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) **0.**

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). <b>0.</b>	Enter here and on page 1, Part I, line 7, column (B). <b>0.</b>
Total dividends-received deductions included in column 8			<b>0.</b>	<b>0.</b>

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**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b>			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
<b>Totals</b>	0.	0.				0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5))	0.	0.				0.

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**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Totals, Part II (lines 1-5)</b> .....	Enter here and on page 1, Part I, line 11, col. (A). <b>0.</b>	Enter here and on page 1, Part I, line 11, col. (B). <b>0.</b>				Enter here and on page 1, Part II, line 27. <b>0.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			<b>0.</b>

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FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 2

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
NBT - MONEY MARKET	7,918.	7,918.	
TOTAL TO PART I, LINE 3	7,918.	7,918.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 3

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
COLONIAL-NBT - FUND INCOME	735,661.	0.	735,661.	735,661.	
TO PART I, LINE 4	735,661.	0.	735,661.	735,661.	

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	35,710.	0.		35,510.
TO FORM 990-PF, PG 1, LN 16B	35,710.	0.		35,510.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	29,717.	29,717.		0.
CONSULTANTS	16,640.	0.		24,111.
TO FORM 990-PF, PG 1, LN 16C	46,357.	29,717.		24,111.

## FORM 990-PF

## TAXES

## STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	27,321.	9,712.		17,609.
FEDERAL EXCISE TAXES/FOREIGN TAXES	-6,841.	17,058.		0.
NYS FILING FEE	775.	775.		0.
TO FORM 990-PF, PG 1, LN 18	21,255.	27,545.		17,609.

## FORM 990-PF

## OTHER EXPENSES

## STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ANNUAL REPORT AND OTHER SUPPLIES AND POSTAGE	2,248.	0.		2,248.
TELEPHONE	8,443.	5,910.		2,467.
DUES & SUBSCRIPTIONS	8,236.	5,765.		2,482.
INSURANCE	1,079.	0.		1,102.
MAINTENANCE	9,266.	0.		8,610.
COMMUNITY EVENTS	22,241.	0.		22,303.
CONTRACTUAL EXPENSES	0.	0.		2,500.
	55,682.	0.		130,608.
TO FORM 990-PF, PG 1, LN 23	107,195.	11,675.		172,320.

## FORM 990-PF

## CORPORATE STOCK

## STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
AMG TIMESQUARE SMALL CAP	460,311.	460,311.
DFA US S/C VALUE-SMALL CAP MUTUAL FUNDS	577,348.	577,348.
HEDGE EQ.- FORETER PARTNERSHIP	1,044,164.	1,044,164.
SANDERSON INVESTMENTS	2,469,882.	2,469,882.
VANGUARD 500 INDEX FUND-ADMIN	1,518,374.	1,518,374.
TOTAL TO FORM 990-PF, PART II, LINE 10B	6,070,079.	6,070,079.



## FORM 990-PF

## CORPORATE BONDS

## STATEMENT 9

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
COLCHESTER GLOBAL BOND	956,640.	956,640.
HARBOR HIGH YIELD	253,352.	253,352.
VANGUARD TOTAL BOND MKT FUND	1,882,048.	1,882,048.
WESTERN ASSET CORE BD PORTFOLIO	652,758.	652,758.
TOTAL TO FORM 990-PF, PART II, LINE 10C	<u>3,744,798.</u>	<u>3,744,798.</u>

## FORM 990-PF

## OTHER INVESTMENTS

## STATEMENT 10

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ARMORY SQUARE VENTURES	FMV	541,083.	541,083.
CHAMPLAIN MID CAP FUND	FMV	1,405,388.	1,405,388.
CVI CREDIT VALUE FUND B	FMV	48,862.	48,862.
CVI CREDIT VALUE FUND III	FMV	782,860.	782,860.
DISTRESSED COMPANIES FUND	FMV	132,747.	132,747.
EASTON VANCE EMERGING MARKETS	FMV	1,071,646.	1,071,646.
FPA MULTI ADVISOR FUND	FMV	994,690.	994,690.
HARBOR DIVERSIFIED INT'L EQUITY	FMV	1,408,651.	1,408,651.
JACKSON SQ LARGE-CAP GROWTH	FMV	746,586.	746,586.
SHENKMAN FUND	FMV	288,787.	288,787.
TOTAL TO FORM 990-PF, PART II, LINE 13		<u>7,421,300.</u>	<u>7,421,300.</u>

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 11

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
VISUAL BOARD	1,217.	1,217.	0.
CONFERENCE TABLE	5,908.	5,908.	0.
14 CHAIRS	6,981.	6,981.	0.
STICKLEY FURNITURE	9,705.	9,705.	0.
COMPUTER SYSTEM	12,980.	12,980.	0.
COMPUTERS	2,500.	2,500.	0.
5 LATERAL FILES	3,370.	3,370.	0.
STICKLEY FURNITURE	2,000.	2,000.	0.
HURBSON CHAIR	100.	100.	0.
COMPUTERS	8,738.	8,738.	0.
STICKLEY FURNITURE	6,883.	6,883.	0.
STICKLEY FURNITURE	8,491.	8,491.	0.
SOLVAY GLASS	228.	228.	0.
STICKLEY FURNITURE	593.	593.	0.
HURBSON CHAIR	380.	380.	0.
PHONE SYSTEM	3,906.	3,906.	0.
STICKLEY FURNITURE	3,547.	3,547.	0.
STICKLEY FURNITURE	1,944.	1,944.	0.
SOLVAY GLASS - GLASS TOP	168.	168.	0.
SOLVAY GLASS - CONF TABLE	471.	471.	0.
LAPTOP COMPUTER	2,376.	2,376.	0.
COMPUTER - DELL PC	1,057.	1,057.	0.
KITCHEN CABINETS/PLUMBING	4,800.	4,800.	0.
DELL SERVER, BACKUP	4,896.	4,896.	0.
DELL DESKTOP	1,250.	1,250.	0.
INSPIRON LAPTOP	2,150.	2,150.	0.
COMPUTER HARDWARE NETWORKING	547.	547.	0.
STEVENS BRIAN	1,510.	1,510.	0.
STEVENS JOANNE	1,999.	1,999.	0.
STEVENS DEPOSIT ON CONFERENCE TABLE	9,268.	9,268.	0.
XP UPGRADE	1,735.	1,735.	0.
XP UPGRADE SERVER SETUP, PC, LAPTOP	2,125.	2,125.	0.
STEVENS RECEPTION FURNITURE, CONFERENCE TABLE, ETC	12,486.	12,486.	0.
MICROEDGE	12,312.	12,312.	0.
<b>TOTAL TO FM 990-PF, PART II, LN 14</b>	<b>138,621.</b>	<b>138,621.</b>	<b>0.</b>

FORM 990-PF OTHER LIABILITIES STATEMENT 12

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DEFERRED FEDERAL EXCISE TAX	43,892.	22,812.
<b>TOTAL TO FORM 990-PF, PART II, LINE 22</b>	<b>43,892.</b>	<b>22,812.</b>

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS  
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 13

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JAIME ALICEA 103 PHILLIPS ROAD SYRACUSE, NY 13214	PRESIDENT 4.00	0.	0.	0.
SUNTRANA T. ALLEN 754 NORTH SALINA STREET SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
LAURENCE G. BOUSQUET ONE LINCOLN CENTER SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
JOSEPH CHARLES 5784 WIDEWATERS PARKWAY SYRACUSE, NY 13214	TREASURER 2.00	0.	0.	0.
MICHAEL FENG 650 JAMES STREET SUITE 302 SYRACUSE, NY 13203	VICE PRESIDENT 2.00	0.	0.	0.
VINCENT LOVE 538 NOTTINGHAM ROAD SYRACUSE, NY 13210	TRUSTEE 2.00	0.	0.	0.
GWYN MANNION 7665 HUNT LANE FAYETTEVILLE, NY 13066	TRUSTEE 2.00	0.	0.	0.
RONALD TASCARELLA 214 WEST FIRST STREET OSWEGO, NY 13126	TRUSTEE 2.00	0.	0.	0.
MEHGAN TIDD, S.N. ONE WEBSTER'S LANDING SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
MERIKE TREIER 115 WEST FAYETTE ST SYRACUSE, NY 13202	SECRETARY 4.00	0.	0.	0.

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CARRIE MAE WEEMS 5173 SKYLINE DRIVE SYRACUSE, NY 13215	TRUSTEE 2.00	0.	0.	0.
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BENJAMIN R. WALSH 333 W. WASHINGTON STREET, SUITE 130 SYRACUSE, NY 13202	IMMEDIATE PAST PRESIDENT 4.00	0.	0.	0.
-----------------------------------------------------------------------------------	----------------------------------	----	----	----

M. CATHERINE RICHARDSON ONE LINCOLN CENTER SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
---------------------------------------------------------------------	-----------------	----	----	----

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		<u>0.</u>	<u>0.</u>	<u>0.</u>
----------------------------------------------	--	-----------	-----------	-----------

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FORM 990-PF                      SUMMARY OF DIRECT CHARITABLE ACTIVITIES                      STATEMENT 14

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ACTIVITY ONE

WHAT IF GRANTS - A PROGRAM DESIGNED TO BE A RESOURCE IN FOSTERING GROWTH IN NEIGHBORHOODS AND STRENGTHENING THE CAPACITY OF COMMUNITY RESIDENTS IN THE CITY OF SYRACUSE WHO ARE FOCUSED ON MAKING POSITIVE CHANGES IN THEIR NEIGHBORHOOD AND INCREASING COMMUNITY PARTICIPATION, AWARENESS AND PARTNERSHIPS. THE PROJECTS SHOULD BE INITIATED OR IMPLEMENTED BY RESIDENTS, GRASSROOTS ORGANIZATIONS OR NEIGHBORHOOD STAKEHOLDERS IN THE SYRACUSE COMMUNITY.

TO FORM 990-PF, PART IX-A, LINE 1

EXPENSES

74,517.

ACTIVITY TWO

ADVANS PROGRAM - ADVANCING AND DEVELOPING THE ASSETS AND  
VALUE OF NONPROFITS IN SYRACUSE IS A CAPACITY BUILDING  
INITIATIVE DESIGNED TO STRENGTHEN AND DEVELOP AREA  
NONPROFITS. SEVEN (7) NONPROFITS ORGANIZATIONS SERVED.

EXPENSES

TO FORM 990-PF, PART IX-A, LINE 2

242,819.

## FOOTNOTES

STATEMENT 16

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A 1.70724% INTEREST IN THE PARTNERSHIP-FPA MULTI-ADVISOR FUND, LP. PER THE 2018 K-1 FROM FPA MULTI-ADVISOR FUND, LP, THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$3,274

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .5797% INTEREST IN THE PARTNERSHIP-FORESTER PARTNERS II, L.P.. PER THE 2018 K-1 FROM FORESTER PARTNERS II, L.P., THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$13,858

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .048638% INTEREST IN THE PARTNERSHIP- SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, L.P.. PER THE 2018 K-1 FROM SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, L.P., THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$12

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

ENTITY 2

OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization **THE ROSAMOND GIFFORD CHARITABLE CORPORATION** Employer identification number **15-0572881**

Unrelated business activity code (see instructions) ▶ **900099**

Describe the unrelated trade or business ▶ **FORESTER K-1 INCOME**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D)		<b>4a</b> 14,046.		14,046.
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> -300.		-300.
<b>6</b> Rent income (Schedule C)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)		<b>10</b>		
<b>11</b> Advertising income (Schedule J)		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule) <b>STMT 2</b>		<b>12</b> 112.		112.
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> 13,858.		13,858.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>		
<b>15</b> Salaries and wages		<b>15</b>		
<b>16</b> Repairs and maintenance		<b>16</b>		
<b>17</b> Bad debts		<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions)		<b>18</b>		
<b>19</b> Taxes and licenses		<b>19</b>		565.
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>		
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>		<b>22b</b>	
<b>23</b> Depletion		<b>23</b>		
<b>24</b> Contributions to deferred compensation plans		<b>24</b>		
<b>25</b> Employee benefit programs		<b>25</b>		
<b>26</b> Excess exempt expenses (Schedule I)		<b>26</b>		
<b>27</b> Excess readership costs (Schedule J)		<b>27</b>		
<b>28</b> Other deductions (attach schedule)		<b>28</b>		
<b>29 Total deductions.</b> Add lines 14 through 28		<b>29</b>		565.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>		13,293.
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		<b>31</b>		
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30		<b>32</b>		13,293.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

ENTITY 3

OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**

▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization **THE ROSAMOND GIFFORD CHARITABLE CORPORATION** Employer identification number **15-0572881**

Unrelated business activity code (see instructions) ▶ **900099**

Describe the unrelated trade or business ▶ **FPA & SIGULER GUFF K-1'S**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D)		<b>4a</b> 3,361.		<b>3,361.</b>
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> -84.		<b>-84.</b>
<b>6</b> Rent income (Schedule C)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)		<b>10</b>		
<b>11</b> Advertising income (Schedule J)		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule) <b>STMT 3</b>		<b>12</b> 9.		<b>9.</b>
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> 3,286.		<b>3,286.</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>		
<b>15</b> Salaries and wages		<b>15</b>		
<b>16</b> Repairs and maintenance		<b>16</b>		
<b>17</b> Bad debts		<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions)		<b>18</b>		
<b>19</b> Taxes and licenses		<b>19</b>		<b>772.</b>
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>		
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>		
<b>23</b> Depletion		<b>23</b>		
<b>24</b> Contributions to deferred compensation plans		<b>24</b>		
<b>25</b> Employee benefit programs		<b>25</b>		
<b>26</b> Excess exempt expenses (Schedule I)		<b>26</b>		
<b>27</b> Excess readership costs (Schedule J)		<b>27</b>		
<b>28</b> Other deductions (attach schedule)		<b>28</b>		
<b>29 Total deductions.</b> Add lines 14 through 28		<b>29</b>		<b>772.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>		<b>2,514.</b>
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		<b>31</b>		
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30		<b>32</b>		<b>2,514.</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule M (Form 990-T) 2018



FORM 990-T (M)

OTHER INCOME

STATEMENT 17

DESCRIPTION

AMOUNT

QUALIFIED DIVIDENDS

112.

TOTAL TO SCHEDULE M, PART I, LINE 12

112.

FORM 990-T (M)

OTHER INCOME

STATEMENT 18

DESCRIPTION

AMOUNT

SEC 1256 CONTRACTS

9.

TOTAL TO SCHEDULE M, PART I, LINE 12

9.

**RETURN MUST BE FILED ONLINE OR E-FILED.**  
**This form cannot be paper filed - this**  
**copy is for informational purposes only.**

868771  
04-18-19



**CT-400**  
(4/19)

Department of Taxation and Finance

**Estimated Tax for Corporations**

Employer Identification number <b>15-0572881</b>	File no. <b>MM6</b>	Return type (Required) <b>CT13</b>	Tax sub type <b>26</b>	Tax year ending (mm-yy) <b>12-19</b>	Installment due date <b>09-16-19</b>
Business telephone number <b>315-474-2489</b>	State or country of incorporation		Date	Foreign corporations: date began business in NYS	
Legal name of corporation <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>					
Street address or P O box					
City <b>SYRACUSE</b>			State <b>NY</b>	ZIP code <b>13202</b>	

Installment payment amount	
1.	Tax 900.
2.	MTA surcharge
3.	Total payment enclosed 900.
Declaration of estimated tax	
4.	Tax 1,400.
5.	MTA surcharge

**1019**

**FILING MADE EASY:** File and pay electronically through *Online Services* at [www.tax.ny.gov](http://www.tax.ny.gov)

Make check or money order payable to: *New York State Corporation Tax*. Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136.**

Do not staple or clip your check or money order. Detach all check stubs.

For office use only

150572881 MM 6 1219 26 00000000000090000

**RETURN MUST BE FILED ONLINE OR E-FILED.**  
**This form cannot be paper filed - this**  
**copy is for informational purposes only.**

868771  
04-18-19



**CT-400**  
(4/19)

Department of Taxation and Finance

**Estimated Tax for Corporations**

Employer Identification number <b>15-0572881</b>	File no. <b>MM6</b>	Return type (Required) <b>CT13</b>	Tax sub type <b>26</b>	Tax year ending (mm-yy) <b>12-19</b>	Installment due date <b>12-16-19</b>
Business telephone number <b>315-474-2489</b>	State or country of incorporation		Date	Foreign corporations: date began business in NYS	
Legal name of corporation <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>					
Street address or P O box					
City <b>SYRACUSE</b>			State <b>NY</b>	ZIP code <b>13202</b>	

Installment payment amount	
1.	Tax 500.
2.	MTA surcharge
3.	Total payment enclosed 500.
Declaration of estimated tax	
4.	Tax 1,400.
5.	MTA surcharge

**1019 FILING MADE EASY:** File and pay electronically through *Online Services* at [www.tax.ny.gov](http://www.tax.ny.gov)

Make check or money order payable to: *New York State Corporation Tax*. Return this form with your payment to: **NYS ESTIMATED CORPORATION TAX, PO BOX 4136, BINGHAMTON NY 13902-4136**. Do not staple or clip your check or money order. Detach all check stubs.

For office use only

150572881 MM 6 1219 26 00000000000050000



Department of Taxation and Finance  
**Request for Six-Month Extension to File**  
 (for franchise/business taxes, MTA surcharge, or both)  
 Tax Law - Articles 9-A, 13, and 33

**CT-5**

All filers must enter tax period:

beginning **01-01-18** ending **12-31-18**

Employer identification number (EIN) <b>15-0572881</b>	File number <b>MM6</b>	Business telephone number <b>315-474-2489</b>		
Legal name of corporation <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>		Trade name / DBA		
Mailing name (if different from legal name) and address c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box <b>100 CLINTON SQ, 126 N SALINA ST</b>		Date of incorporation		
City <b>SYRACUSE, NY</b>	State <b>NY</b>	ZIP code <b>13202</b>	Foreign corporations: date began business in NYS	Audit use

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business Information in Form CT-1.

**Request for extension of time to file the following forms:** Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3-M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Article 9-A		Article 13	Article 33			
CT-3 <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-13 <input checked="" type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	CT-33-M <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>

<b>A.</b> Pay amount shown on line 11. Make payable to: <b>New York State Corporation Tax</b>	<b>A.</b>	Payment enclosed
Attach your payment here. Detach all check stubs. (See instructions for details.)		

**Certain corporations filing as part of a combined group:** Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in this box on either line C or D (see instructions).

Do **not** complete line A and lines 1 through 16.

**B.** Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) ..... **B**

**Note:** Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

**C.** If this extension request is for the **first** tax year that your are being included in a **new** combined group filing a combined return, mark an **X** in the box ..... **C**

**D.** If this extension request is for the **first** tax year that your are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box ..... **D**

**Computation of estimated franchise tax**

1 Franchise tax from the worksheet in Form CT-5-I .....	<b>1</b>	250.
2		
3		
4 Prepayments of franchise tax (from line 16, column A) .....	<b>4</b>	749.
5 Balance due - franchise tax (subtract line 4 from line 1; do not enter less than zero) .....	<b>5</b>	0.

**Computation of estimated MTA surcharge**

6 MTA surcharge from the worksheet in Form CT-5-I .....	<b>6</b>	
7		
8		
9 Prepayments of MTA surcharge (from line 16, column B) .....	<b>9</b>	
10 Balance due - MTA surcharge (subtract line 9 from line 6; do not enter less than zero) .....	<b>10</b>	
11 Total balance due (see instructions) .....	<b>11</b>	

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868511  
11-06-18

**Composition of prepayments** - Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

	Date paid	A. Franchise tax	B. MTA surcharge
<b>12</b> Mandatory first installment from Form CT-300 ...	<b>12</b>		
<b>13a</b> Second installment from Form CT-400 .....	<b>13a</b>		
<b>13b</b> Third installment from Form CT-400 .....	<b>13b</b>		
<b>13c</b> Fourth installment from Form CT-400 .....	<b>13c</b>		
<b>14</b> Overpayment credited from prior years .....	<b>14</b>	749.	
<b>15</b> Overpayment credited from Form CT- _____	<b>15</b> <input type="text" value="Period"/>		
<b>16</b> Total prepayments (total all entries in column A and column B) .....	<b>16</b>	749.	

<b>Paid preparer use only</b> <i>(see instr.)</i>	Firm's name (or yours if self-employed) <b>BONADIO &amp; CO., LLP</b>		Firm's EIN <b>16-1131146</b>	Preparer's PTIN or SSN <b>P00087828</b>
	Signature of individual preparing this document	Address <b>432 NORTH FRANKLIN S</b>	City <b>SYRACUSE</b>	State ZIP code <b>NY 13204</b>
	E-mail address of individual preparing this document		Preparer's NYTPRN or Excl. code <b>03</b>	Date

See instructions for where to file

455002181019





CT-2

Department of Taxation and Finance

Corporation Tax Return Summary

THIS FORM MUST BE FILED WITH YOUR RETURN

1 Legal name of corporation

1. THE ROSAMOND GIFFORD CHARITABLE CORPORATION

Payment enclosed

2. 584.00

3 Return type

3. CT13

4 Employer ID number (EIN)

4. 15-0572881

5 File number (FCC)

5. MM6

6 Period beginning date (mm-dd-yy)

6. 01-01-18

7 Period ending date (mm-dd-yy)

7. 12-31-18

8 Amended (Y=1; N=0)

8. 0

9 Address change (Y=1; N=0)

9. 0

10 Final (Y=1; N=0)

10.

11 NAICS code

11. 900099

12 MTA indicator (None = 0, Y = 1, N = 2, Both = 3)

12.

13 Federal 1120-H filed (Y = 1, N = 0)

13.

14 REIT/RIC indicator (Y=1, N=0)

14.

15 Tax due/MTA surcharge

15. 1,333.00

16 Mandatory first installment (MFI) - no extension filed and tax due is over \$1,000

16.

17a Return a Gift to Wildlife

17a.

17b Breast Cancer Research and Education Fund

17b.

17c Prostate and Testicular Cancer Research and Education Fund

17c.

17d 9/11 Memorial

17d.

17e Volunteer Firefighting & EMS Recruitment Fund

17e.

17f Veterans Remembrance

17f.

17g Women's Cancers Education and Prevention Fund

17g.

17h New York State Veterans' Homes

17h.

17i Love Your Library Fund

17i.

17j Lupus Education and Prevention Fund

17j.

17k Military Family Relief Fund

17k.

18 Balance due

18. 584.00

19 Amount of overpayment credited to next period - NYS

19.

20 Refund of overpayment

20.

21 Refund of unused tax credits

21.

22 Tax credits to be credited as an overpayment to next year's return

22.

23 Amount of overpayment credited to next period - MTA

23.

24 Amount of MTA surcharge retaliatory tax credit to be refunded

24.

25 Fixed dollar minimum

25.

26 Designated agent's (Article 9-A) or combined parent's (Article 33) EIN

26.

27 New York receipts

27.

28 Have you been convicted of an offence (NYS Penal Law, Art. 200 or 496, or section 195.20)?

28.

29 Paid preparer's EIN

29. 16-1131146

30 Preparer's NYTPRIN

30.

31 Excl. code

31. 03

541001181019



884951 12-03-18 1019

For office use only

Form CT-186-E filers only

32	Excise tax on telecommunication services - NYS	32.	<input type="text"/>	<input type="checkbox"/>
33	Excise tax on mobile telecommunication services subject to the 2.9% rate	33.	<input type="text"/>	<input type="checkbox"/>
34	Total excise tax on telecommunication services	34.	<input type="text"/>	<input type="checkbox"/>
35	Tax on gross income - NYS	35.	<input type="text"/>	<input type="checkbox"/>
36	MTA surcharge related to non-mobile telecommunication services	36.	<input type="text"/>	<input type="checkbox"/>
37	MTA surcharge related to telecommunication service subject to the 0.721% tax rate	37.	<input type="text"/>	<input type="checkbox"/>
38	Total MTA surcharge related to telecommunication services	38.	<input type="text"/>	<input type="checkbox"/>
39	MTA surcharge on gross income	39.	<input type="text"/>	<input type="checkbox"/>
40				
41				
42				
43				
44				
45				
46	Balance due - NYS	46.	<input type="text"/>	<input type="checkbox"/>
47	Balance due - MTA	47.	<input type="text"/>	<input type="checkbox"/>
48	Provided telecommunication services in the MCTD this year? (None = 0, Y = 1, N = 2, Both = 3)	48.	<input type="text"/>	<input type="checkbox"/>
49	Subject to supervision of the Department of Public Service and provided utility services in the MCTD this year? (None = 0, Y = 1, N = 2, Both = 3)	49.	<input type="text"/>	<input type="checkbox"/>
50	Overpayment credited to next year's tax - NYS	50.	<input type="text"/>	<input type="checkbox"/>
51	Overpayment credited to next year's tax - MTA	51.	<input type="text"/>	<input type="checkbox"/>
52	Refund of overpayment - NYS	52.	<input type="text"/>	<input type="checkbox"/>
53	Refund of overpayment - MTA	53.	<input type="text"/>	<input type="checkbox"/>
54	Refund of unused tax credits - NYS	54.	<input type="text"/>	<input type="checkbox"/>
55	Refund of unused tax credits - MTA	55.	<input type="text"/>	<input type="checkbox"/>
56	Refundable tax credits to be credited to next year's tax - NYS	56.	<input type="text"/>	<input type="checkbox"/>
57	Refundable tax credits to be credited to next year's tax - MTA	57.	<input type="text"/>	<input type="checkbox"/>

541002181019





# CT-200-V

Department of Taxation and Finance

## Payment Voucher for E-Filed Corporation Tax Returns and Extensions

Employer identification number <b>15-0572881</b>	Primary return type <b>CT13</b>	Tax period beginning (mm-dd-yyyy) <b>01-01-2018</b>	Tax period ending (mm-dd-yyyy) <b>12-31-2018</b>
Legal name of corporation <b>THE ROSAMOND GIFFORD CHARITABLE CORPORATION</b>			
Mailing name (if different from legal name) c/o			
Number and street or PO box			
City <b>SYRACUSE</b>	State <b>NY</b>	ZIP code <b>13202</b>	Business telephone number <b>315-474-2489</b>

Type of form e-filed	
Return .....	<input checked="" type="checkbox"/>
Extension .....	<input type="checkbox"/>
Mandatory first installment (MFI) ...	<input type="checkbox"/>
Amount(s) due	
NYS amount	<b>584.00</b>
MTA amount	<b>.00</b>

Make your check or money order payable in U.S. funds to: <i>New York State Corporation Tax.</i> Do not staple or clip your check or money order. Detach all check stubs.  <b>Enter payment enclosed ...</b>	<b>584.00</b>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------

**File this entire page with your payment**

### Where to mail

Mail your payment along with this **entire page** to:

**NYS DEPT OF TAXATION & FINANCE  
CORP - V  
PO BOX 15163  
ALBANY NY 12212-5163**







# New York State E-File Authorization for Tax Year 2018

# TR-579-CT

## For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations

Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.

Legal name of corporation: THE ROSAMOND GIFFORD CHARITABLE

Return type (mark an X for all that apply): CT-3  CT-3-A  CT-3-M  CT-3-S  CT-13  CT-33   
 CT-33-A  CT-33-C  CT-33-M  CT-33-NL  CT-183  CT-183-M  CT-184  CT-184-M   
 CT-186-E  CT-300  CT-400

### Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

### General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3-M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-183, *Transportation and Transmission Corporation Franchise Tax Return on Capital Stock*; CT-183-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-184, *Transportation and Transmission Corporation Franchise Tax Return on Gross Earnings*; CT-184-M, *Transportation and Transmission Corporation MTA Surcharge Return*; CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*; CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in TSB-M-05(1)C, *Alternative Methods of Signing for Tax Return Preparers*. Go to our website at [www.tax.ny.gov](http://www.tax.ny.gov) to find this document.

**Do not mail this form to the Tax Department.** EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

**Do not** use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*; CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*; CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*; CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*; CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*; or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2018 Corporation Tax Extensions*.

### Financial institution information (required if electronic payment is authorized)

1 Amount of authorized debit ..... 1. \_\_\_\_\_  
 2 Financial institution routing number ..... 2. \_\_\_\_\_  
 3 Financial institution account number ..... 3. \_\_\_\_\_

### Part A - Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-183, CT-183-M, CT-184, CT-184-M, CT-186-E, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2018 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2018 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2018 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Signature of authorized officer of the corporation	Print your name and title <b>SHEENA SOLOMON, EXECUTIVE DIRECTOR</b>	Date
----------------------------------------------------	------------------------------------------------------------------------	------

### Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2018 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2018 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2018 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2018 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature	Print name	Date
Paid preparer's signature	Print name <b>PAULA D. DECKMAN</b>	Date



# CT-13

Department of Taxation and Finance

## Unrelated Business Income Tax Return

All filers enter tax period:

beginning **01-01-18**

ending **12-31-18**

Amended return

Tax Law - Article 13

Employer identification number (EIN)

**15-0572881**

File number

**MM6**

Business telephone number

**315-474-2489**

If you claim an overpayment, mark an X in the box

Legal name of corporation

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

Trade name/DBA

Mailing name (if different from legal name above)

c/o

Number and street or PO box

City

**SYRACUSE, NY 13202**

State

ZIP code

State or country of incorporation

Date received (for Tax Department use only)

Date of incorporation

Foreign corporations: date began business in NYS

NAICS business code number (from federal return)

**900099**

If address/phone above is new, mark an X in the box

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Audit (for Tax Department use only)

Principal unrelated business activity (see instructions)

**PARTNERSHIP PERCENTAGE**

### Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit

Organization - Have you filed this New York State application for exemption? (see instructions) ..... Yes  No

Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a) .....

Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions) .....

<b>A.</b> Pay amount shown on line 22. Make payable to: <i>New York State Corporation Tax</i>	A	Payment enclosed
◀ Attach your payment here. Detach all check stubs. (See instructions for details.)		
		<b>584.</b>

### Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	14,807.
2	New York State Article 13 and Article 23 tax deducted on federal return	2	
3	Additions required for shareholders of federal S corporations (see instructions)	3	
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5	Other additions (see instructions)	5	
6	Add lines 1 through 5	6	14,807.
7	Other income (see instructions)	7	
8	Federal S corporation shareholder subtractions (see instructions)	8	
9	Other subtractions (see instructions)	9	
10	Total subtractions (add lines 7, 8, and 9)	10	
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	14,807.
12	New York net operating loss deduction (attach federal and NYS computations; see instructions)	12	
13	Taxable income (subtract line 12 from line 11)	13	14,807.
14	Allocated taxable income (multiply line 13 by _____% from line 42; or enter amount from line 13 if allocation is not claimed)	14	14,807.
15	Tax based on income (multiply line 14 by 9% (.09))	15	1,333.
16	Minimum tax	16	250.00
17	Tax (line 15 or line 16, whichever is larger)	17	1,333.
18	Total prepayments from line 46	18	749.
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	584.
20	Interest on late payment (see instructions)	20	
21	Late filing and late payment penalties (see instructions)	21	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	584.
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	
24	Amount of overpayment on line 23 to be credited to next year	24	
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

See page 3 for third-party designee, certification, and signature entry areas.

400001181019



Have you been audited by the Internal Revenue Service in the past 5 years? Yes  No  If Yes, list years: \_\_\_\_\_

Federal return was filed on: 990-T  Other:  Attach a complete copy of your federal return.

**Schedule A - Unrelated business allocation**

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:	A New York State	B Everywhere	
26 Real estate owned (see instructions) .....	26		
27 Gross rents (attach list; see instructions) .....	27		
28 Inventories owned .....	28		
29 Other tangible personal property owned (see instructions) .....	29		
30 Total (add lines 26 through 29) .....	30		
31 Percentage in New York State (divide line 30, column A, by line 30, column B) .....			31 %

**Receipts in the regular course of business from:**

32 Sales of tangible personal property shipped to points within New York State .....	32		
33 All sales of tangible personal property .....	33		
34 Services performed .....	34		
35 Rentals of property .....	35		
36 Other business receipts .....	36		
37 Total (add lines 32 through 36) .....	37		
38 Percentage in New York State (divide line 37, column A, by line 37, column B) .....			38 %
39 Wages, salaries, and other compensation of employees (except general executive officers; see instructions) .....	39		
40 Percentage in New York State (divide line 39, column A, by line 39, column B) .....			40 %
41 Total of New York State percentages (add lines 31, 38, and 40) .....			41 %
42 Business allocation percentage (divide line 41 by three or by the number of percentages) .....			42 %

**Composition of prepayments claimed on line 18\***

	Date paid	Amount
43 Payment with extension request, Form CT-5, line 5 .....	43	
44a Second installment from Form CT-400 .....	44a	
44b Third installment from Form CT-400 .....	44b	
44c Fourth installment from Form CT-400 .....	44c	
45 Amount of overpayment credited from prior years .....	45	749.
46 Total prepayments (add lines 43 through 45; enter here and on line 18) .....	46	749.

\* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

**Amended return information**

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination .....  If marked, enter date of determination: • \_\_\_\_\_

Capital loss carryback .....  Federal return filed ..... Form 1139 •

Amended Form 990-T .....

400002181019



<b>Third-party designee</b> (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's e-mail address		PIN

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

<b>Authorized person</b>	Printed name of authorized person <b>SHEENA SOLOMON</b>	Signature of authorized person	Official title <b>EXECUTIVE DIRECTOR</b>	
	E-mail address of authorized person		Telephone number	Date

<b>Paid preparer use only</b> (see instr.)	Firm's name (or yours if self-employed) <b>BONADIO &amp; CO., LLP</b>		Firm's EIN <b>16-1131146</b>	Preparer's PTIN or SSN <b>P00087828</b>	
	Signature of individual preparing this return	Address <b>432 NORTH FRANKLIN STREET</b>		City <b>SYRACUSE, NY</b>	State ZIP code <b>13204</b>
	E-mail address of individual preparing this return		Preparer's NYTPRN or	Excl. code <b>03</b>	Date

See instructions for where to file.

400003181019



Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2018

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section including: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year; D Employer identification number; E Unrelated business activity code; F Group exemption number; G Check organization type; H Enter the number of the organization's unrelated trades or businesses; I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?; J The books are in care of JOHN LORENCE Telephone number 315-474-2489

Form header section including: Name of organization THE ROSAMOND GIFFORD CHARITABLE CORPORATION; Number, street, and room or suite no. If a P.O. box, see instructions.; City or town, state or province, country, and ZIP or foreign postal code SYRACUSE, NY 13202; F Group exemption number; G Check organization type 501(c) corporation; H Enter the number of the organization's unrelated trades or businesses 3; I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No; J The books are in care of JOHN LORENCE Telephone number 315-474-2489

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 1a Gross receipts or sales; 1b Less returns and allowances; 1c Balance; 2 Cost of goods sold; 3 Gross profit; 4a Capital gain net income; 4b Net gain (loss); 4c Capital loss deduction for trusts; 5 Income (loss) from a partnership or an S corporation; 6 Rent income; 7 Unrelated debt-financed income; 8 Interest, annuities, royalties, and rents from a controlled organization; 9 Investment income of a section 501(c)(7), (9), or (17) organization; 10 Exploited exempt activity income; 11 Advertising income; 12 Other income; 13 Total. Combine lines 3 through 12. Total income 0.

Table with 4 columns: (A) Income, (B) Expenses, (C) Net. Rows include: 14 Compensation of officers, directors, and trustees; 15 Salaries and wages; 16 Repairs and maintenance; 17 Bad debts; 18 Interest (attach schedule) (see instructions); 19 Taxes and licenses; 20 Charitable contributions (See instructions for limitation rules); 21 Depreciation (attach Form 4562); 22 Less depreciation claimed on Schedule A and elsewhere on return; 23 Depletion; 24 Contributions to deferred compensation plans; 25 Employee benefit programs; 26 Excess exempt expenses (Schedule I); 27 Excess readership costs (Schedule J); 28 Other deductions (attach schedule); 29 Total deductions. Add lines 14 through 28; 30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13; 31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions); 32 Unrelated business taxable income. Subtract line 31 from line 30.

**THE ROSAMOND GIFFORD CHARITABLE CORPORATION**

<b>Part III Total Unrelated Business Taxable Income</b>			
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	15,807.
34	Amounts paid for disallowed fringes	34	3,825.
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	19,632.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	<b>Unrelated business taxable income.</b> Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	18,632.

<b>Part IV Tax Computation</b>			
39	<b>Organizations Taxable as Corporations.</b> Multiply line 38 by 21% (0.21)	39	3,913.
40	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	<b>Proxy tax.</b> See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	<b>Tax on Noncompliant Facility Income.</b> See instructions	43	
44	<b>Total.</b> Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	3,913.

<b>Part V Tax and Payments</b>				
45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a		
b	Other credits (see instructions)	45b		
c	General business credit. Attach Form 3800	45c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d		
e	<b>Total credits.</b> Add lines 45a through 45d	45e		
46	Subtract line 45e from line 44	46	3,913.	
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47		
48	<b>Total tax.</b> Add lines 46 and 47 (see instructions)	48	3,913.	
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.	
50a	Payments: A 2017 overpayment credited to 2018	50a	908.	
b	2018 estimated tax payments	50b		
c	Tax deposited with Form 8868	50c	1,000.	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d		
e	Backup withholding (see instructions)	50e		
f	Credit for small employer health insurance premiums (attach Form 8941)	50f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g		
51	<b>Total payments.</b> Add lines 50a through 50g	51	1,908.	
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52		
53	<b>Tax due.</b> If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	2,005.	
54	<b>Overpayment.</b> If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54		
55	Enter the amount of line 54 you want: <b>Credited to 2019 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	55		

<b>Part VI Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Sign Here** 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	EXECUTIVE DIRECTOR	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
----------------------	------	--------------------	-------	-------------------------------------------------------------------------------------------------------------------------------------------------------

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PAULA D. DECKMAN				P00087828
	Firm's name	Firm's address		Firm's EIN	Phone no.
BONADIO & CO., LLP	432 NORTH FRANKLIN STREET		16-1131146	(315) 422-7109	
	SYRACUSE, NY 13204				

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6			
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7			
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes	No	
4a	Additional section 263A costs (attach schedule)	4a							
b	Other costs (attach schedule)	4b							
5	Total. Add lines 1 through 4b	5							

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) 0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A) 0.	Enter here and on page 1, Part I, line 7, column (B) 0.
Total dividends-received deductions included in column 8			0.	0.

THE ROSAMOND GIFFORD CHARITABLE

Form 990-T (2018) CORPORATION

15-0572881

Page 4

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b>			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b>		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
<b>Totals</b>		0.	0.			0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>		0.	0.			0.

Form 990-T (2018)



THE ROSAMOND GIFFORD CHARITABLE

Form 990-T (2018) CORPORATION

15-0572881

Page 5

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Totals, Part II (lines 1-5)</b> .....	Enter here and on page 1, Part I, line 11, col. (A). <b>0.</b>	Enter here and on page 1, Part I, line 11, col. (B). <b>0.</b>				Enter here and on page 1, Part II, line 27. <b>0.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			<b>0.</b>

Form 990-T (2018)

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

ENTITY 2  
OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**

▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization **THE ROSAMOND GIFFORD CHARITABLE CORPORATION** Employer identification number **15-0572881**

Unrelated business activity code (see instructions) ▶ **900099**

Describe the unrelated trade or business ▶ **FORESTER K-1 INCOME**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance ▶	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D)		<b>4a</b> 14,046.		14,046.
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> -300.		-300.
<b>6</b> Rent income (Schedule C)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)		<b>10</b>		
<b>11</b> Advertising income (Schedule J)		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule) <b>STMT 2</b>		<b>12</b> 112.		112.
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> 13,858.		13,858.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>		
<b>15</b> Salaries and wages		<b>15</b>		
<b>16</b> Repairs and maintenance		<b>16</b>		
<b>17</b> Bad debts		<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions)		<b>18</b>		
<b>19</b> Taxes and licenses		<b>19</b>		565.
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>		
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>		<b>22b</b>	
<b>23</b> Depletion		<b>23</b>		
<b>24</b> Contributions to deferred compensation plans		<b>24</b>		
<b>25</b> Employee benefit programs		<b>25</b>		
<b>26</b> Excess exempt expenses (Schedule I)		<b>26</b>		
<b>27</b> Excess readership costs (Schedule J)		<b>27</b>		
<b>28</b> Other deductions (attach schedule)		<b>28</b>		
<b>29 Total deductions.</b> Add lines 14 through 28		<b>29</b>		565.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>		13,293.
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		<b>31</b>		
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30		<b>32</b>		13,293.

LHA **For Paperwork Reduction Act Notice, see instructions.**

Schedule M (Form 990-T) 2018

**SCHEDULE M  
(Form 990-T)**

**Unrelated Business Taxable Income for  
Unrelated Trade or Business**

ENTITY 3

OMB No. 1545-0687

**2018**

Department of the Treasury  
Internal Revenue Service (99)

For calendar year 2018 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

▶ **Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.**

▶ **Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).**

Open to Public Inspection for  
501(c)(3) Organizations Only

Name of the organization **THE ROSAMOND GIFFORD CHARITABLE CORPORATION** Employer identification number **15-0572881**

Unrelated business activity code (see instructions) ▶ **900099**

Describe the unrelated trade or business ▶ **FPA & SIGULER GUFF K-1'S**

<b>Part I Unrelated Trade or Business Income</b>		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c Balance ▶</b>	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D)		<b>4a</b> 3,361.		<b>3,361.</b>
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b> -84.		<b>-84.</b>
<b>6</b> Rent income (Schedule C)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)		<b>10</b>		
<b>11</b> Advertising income (Schedule J)		<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule) <b>STMT 3</b>		<b>12</b> 9.		<b>9.</b>
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> 3,286.		<b>3,286.</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)		<b>14</b>		
<b>15</b> Salaries and wages		<b>15</b>		
<b>16</b> Repairs and maintenance		<b>16</b>		
<b>17</b> Bad debts		<b>17</b>		
<b>18</b> Interest (attach schedule) (see instructions)		<b>18</b>		
<b>19</b> Taxes and licenses		<b>19</b>		<b>772.</b>
<b>20</b> Charitable contributions (See instructions for limitation rules)		<b>20</b>		
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>			
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>		
<b>23</b> Depletion		<b>23</b>		
<b>24</b> Contributions to deferred compensation plans		<b>24</b>		
<b>25</b> Employee benefit programs		<b>25</b>		
<b>26</b> Excess exempt expenses (Schedule I)		<b>26</b>		
<b>27</b> Excess readership costs (Schedule J)		<b>27</b>		
<b>28</b> Other deductions (attach schedule)		<b>28</b>		
<b>29 Total deductions.</b> Add lines 14 through 28		<b>29</b>		<b>772.</b>
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		<b>30</b>		<b>2,514.</b>
<b>31</b> Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		<b>31</b>		
<b>32</b> Unrelated business taxable income. Subtract line 31 from line 30		<b>32</b>		<b>2,514.</b>

LHA **For Paperwork Reduction Act Notice, see instructions.**

Schedule M (Form 990-T) 2018

FOOTNOTES

STATEMENT 1

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A 1.70724% INTEREST IN THE PARTNERSHIP-FPA MULTI-ADVISOR FUND, LP. PER THE 2018 K-1 FROM FPA MULTI-ADVISOR FUND, LP, THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$3,274

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .5797% INTEREST IN THE PARTNERSHIP-FORESTER PARTNERS II, L.P.. PER THE 2018 K-1 FROM FORESTER PARTNERS II, L.P., THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$13,858

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .048638% INTEREST IN THE PARTNERSHIP- SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, L.P.. PER THE 2018 K-1 FROM SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, L.P., THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$12

FORM 990-T (M)	OTHER INCOME	STATEMENT 2
DESCRIPTION		AMOUNT
QUALIFIED DIVIDENDS		112.
TOTAL TO SCHEDULE M, PART I, LINE 12		112.

FORM 990-T (M)

OTHER INCOME

STATEMENT 3

DESCRIPTION

AMOUNT

SEC 1256 CONTRACTS

9.

TOTAL TO SCHEDULE M, PART I, LINE 12

9.