

TAX RETURN FILING INSTRUCTIONS

FORM 990-PF

FOR THE YEAR ENDING

December 31, 2019

Prepared For:

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION
100 CLINTON SQ. 126 N SALINA ST
SYRACUSE, NY 13202

Prepared By:

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

Amount Due or Refund:

An overpayment of \$3,171. The entire overpayment has been applied to the estimated tax payments.

Make Check Payable To:

No amount is due.

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-EO to us by November 16, 2020

Please note that the Form 990-PF return contains excess distribution carryover of \$1,909,427. This may be applied to tax year 2020 and subsequent years.

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 for instructions and the latest information.

For calendar year 2019 or tax year beginning , and ending

Name of foundation THE ROSAMOND GIFFORD CHARITABLE CORPORATION		A Employer identification number 15-0572881
Number and street (or P.O. box number if mail is not delivered to street address) 100 CLINTON SQ. 126 N SALINA ST	Room/suite	B Telephone number 315-474-2489
City or town, state or province, country, and ZIP or foreign postal code SYRACUSE, NY 13202		C If exemption application is pending, check here <input type="checkbox"/>
G 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		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H 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		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 20,414,893.	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <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)
Revenue	1 Contributions, gifts, grants, etc., received	129,435.		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	28,497.	28,497.		STATEMENT 1
	4 Dividends and interest from securities	521,255.	521,255.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	882,758.			
	b Gross sales price for all assets on line 6a 4,251,912.				
	7 Capital gain net income (from Part IV, line 2)		882,758.		
	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 Total. Add lines 1 through 11	1,561,945.	1,432,510.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	102,341.	69,418.		37,108.
	14 Other employee salaries and wages	161,237.	0.		161,500.
	15 Pension plans, employee benefits	80,559.	0.		81,523.
	16a Legal fees				
	b Accounting fees STMT 3	35,440.	0.		36,120.
	c Other professional fees STMT 4	57,824.	33,387.		18,637.
	17 Interest				
	18 Taxes STMT 5	21,376.	6,514.		14,862.
	19 Depreciation and depletion				
	20 Occupancy	66,631.	0.		66,177.
	21 Travel, conferences, and meetings	39,738.	0.		38,914.
	22 Printing and publications				
	23 Other expenses STMT 6	192,861.	26,337.		118,690.
	24 Total operating and administrative expenses. Add lines 13 through 23	758,007.	135,656.		573,531.
	25 Contributions, gifts, grants paid	611,664.			665,981.
26 Total expenses and disbursements. Add lines 24 and 25	1,369,671.	135,656.		1,239,512.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	192,274.				
b Net investment income (if negative, enter -0-)		1,296,854.			
c Adjusted net income (if negative, enter -0-)			N/A		

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Part II Balance Sheets <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
Assets	1 Cash - non-interest-bearing	17,841.	89,929.	89,929.
	2 Savings and temporary cash investments	841,754.		
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable	18,473.	40,022.	40,022.
	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	22,934.	9,086.	9,086.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock	STMT 7 6,070,079.	4,344,172.	4,344,172.
	c Investments - corporate bonds	STMT 8 3,744,798.	4,125,182.	4,125,182.
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other	STMT 9 7,421,300.	11,706,502.	11,706,502.	
14 Land, buildings, and equipment: basis ▶	138,621.			
Less: accumulated depreciation	STMT 10 ▶ 138,621.			
15 Other assets (describe ▶				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	18,237,179.	20,414,893.	20,414,893.	
Liabilities	17 Accounts payable and accrued expenses	131,574.	149,175.	
	18 Grants payable	103,884.	49,565.	
	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)	22,812.	45,011.	
23 Total liabilities (add lines 17 through 22)	258,270.	243,751.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here	<input checked="" type="checkbox"/>		
	and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions	12,894,909.	15,087,142.	
	25 Net assets with donor restrictions	5,084,000.	5,084,000.	
	Foundations that do not follow FASB ASC 958, check here ▶	<input type="checkbox"/>		
	and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
28 Retained earnings, accumulated income, endowment, or other funds				
29 Total net assets or fund balances	17,978,909.	20,171,142.		
30 Total liabilities and net assets/fund balances	18,237,179.	20,414,893.		

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 29 (must agree with end-of-year figure reported on prior year's return)	1	17,978,909.
2 Enter amount from Part I, line 27a	2	192,274.
3 Other increases not included in line 2 (itemize) ▶ NET UNREALIZED LOSS ON INVESTMENTS	3	1,999,959.
4 Add lines 1, 2, and 3	4	20,171,142.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	20,171,142.

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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.)
1a PUBLICALLY TRADED SECURITIES	P		
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 4,251,912.		3,369,154.	882,758.
b			
c			
d			
e			
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			882,758.
b			
c			
d			
e			
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		2	882,758.
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))
2018	1,347,534.	15,558,246.	.086612
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
2 Total of line 1, column (d)			.361823
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			.072365
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5			18,830,358.
5 Multiply line 4 by line 3			1,362,659.
6 Enter 1% of net investment income (1% of Part I, line 27b)			12,969.
7 Add lines 5 and 6			1,375,628.
8 Enter qualifying distributions from Part XII, line 4			1,239,512.

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.

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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 type="checkbox"/> and enter 1% of Part I, line 27b	1	25,937.
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	25,937.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	25,937.
6	Credits/Payments:		
a	2019 estimated tax payments and 2018 overpayment credited to 2019	6a	29,108.
b	Exempt foreign organizations - tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	0.
d	Backup withholding erroneously withheld	6d	0.
7	Total credits and payments. Add lines 6a through 6d	7	29,108.
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	3,171.
11	Enter the amount of line 10 to be: Credited to 2020 estimated tax 3,171. Refunded	11	0.

Part VII-A Statements Regarding Activities

	Yes	No
1a		X
1b		X
1c		X
d		
e		
2		X
3		X
4a		X
4b		N/A
5		X
6	X	
7	X	
8a		
8b	X	
9		X
10		X

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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 2019, 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 2019?		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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <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 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)		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 2019?		X

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

	Yes	No
5a 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 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"/>	
c 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
6a 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 Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
If "Yes" to 6b, file Form 8870.		
7a 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 If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 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 12		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
SHEENA SOLOMON - 100 CLINTON SQUARE, 126 N. SALINA STREET, SYRACUSE, NY	EXEC. DIRECTOR 40.00	99,169.	9,917.	0.
LINDSAY MCCLUNG - 100 CLINTON SQUARE, 126 N. SALINA STREET,	DIRECTOR OF GRANT MAKING 40.00	75,368.	7,567.	0.

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

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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 NEW COMMUNITY GRANTS - GRANTS GIVING TO LOCAL ORGANIZATIONS TO SUPPORT IMPROVEMENT PROJECTS.	196,400.
2 SEE STATEMENT 13	176,522.
3 SEE STATEMENT 14	56,525.
4 DUNBAR ASSOCIATION- TO ENHANCE THE QUALITY OF LIFE, BREAK THE CYCLE OF GENERATIONAL POVERTY, AND DEVELOP RACIAL EQUALITY IN OUR COMMUNITY	25,000.

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	19,068,791.
b	Average of monthly cash balances	1b	48,324.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	19,117,115.
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	19,117,115.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	286,757.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	18,830,358.
6	Minimum investment return. Enter 5% of line 5	6	941,518.

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	941,518.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	25,937.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	5,479.
c	Add lines 2a and 2b	2c	31,416.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	910,102.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	910,102.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	910,102.

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	1,239,512.
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	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	1,239,512.
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	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	1,239,512.

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 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				910,102.
2 Undistributed income, if any, as of the end of 2019:				
a Enter amount for 2018 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2019:				
a From 2014	634,854.			
b From 2015	434,932.			
c From 2016	289,720.			
d From 2017	265,690.			
e From 2018	589,675.			
f Total of lines 3a through e	2,214,871.			
4 Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ 1,239,512.				
a Applied to 2018, but not more than line 2a ...			0.	
b Applied to undistributed income of prior years (Election required - see instructions) ...		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2019 distributable amount				910,102.
e Remaining amount distributed out of corpus	329,410.			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	2,544,281.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c 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.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2018. Subtract line 4a from line 2a. Taxable amount - see instr. ...			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				0.
7 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.			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7	634,854.			
9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a	1,909,427.			
10 Analysis of line 9:				
a Excess from 2015 ...	434,932.			
b Excess from 2016 ...	289,720.			
c Excess from 2017 ...	265,690.			
d Excess from 2018 ...	589,675.			
e Excess from 2019 ...	329,410.			

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 2019, 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) 2019	(b) 2018	(c) 2017	(d) 2016	
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

Form 990-PF (2019)

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Part XV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SEE ATTACHED STATEMENT 100 CLINTON SQUARE SYRACUSE, NY 13202	NONE	EXEMPT	SEE ATTACHED STATEMENT	665,981.
Total				3a 665,981.
b Approved for future payment				
SEE ATTACHED STATEMENT 100 CLINTON SQUARE SYRACUSE, NY 13202	NONE	EXEMPT	SEE ATTACHED STATEMENT	45,865.
Total				3b 45,865.

Form 990-PF (2019)

Schedule of Grants

For the Year 2019

12/31/19

	<u>Relationship</u>		<u>Status</u>	<u>Grants Paid</u>
	<u>None</u>	<u>Public</u>		<u>2019</u>
100 Black Men - 13th annual banquet 11/16	None	Public		(3,000.00)
ADVANS (Prior Years) - Alumni & Training (2019-evaluation)	None	Public		(10,531.35)
ADVANS 6 - (2nd year carryover, 3rd year new)	None	Public		(165,990.47)
Bellegrove Missionary Baptist Church-Marriage Ministry-family fun day	None	Public		(2,450.00)
Building Men Program - program support	None	Public		(5,000.00)
Centerstate CEO - Syracuse Surge consultant	None	Public		(5,000.00)
CNY Community Foundation - meet the funders cost	None	Public		(1,674.00)
CNY Diaper Bank - administrative staff support	None	Public		(5,000.00)
Community Outreach Movement Services	None	Public		(5,000.00)
Cooperative Federal - succession and transition planning	None	Public		(6,500.00)
Cora Foundation - ArtRage 2020 film series	None	Public		(3,000.00)
Determination Center of CNY - educational supplies for pre-K	None	Public		(2,500.00)
Dunbar Assoc.- Start Endowment Fund	None	Public		(25,000.00)
Educating Youth thru empowerment camp - CNY elite football	None	Public		(1,600.00)
Erie Canal Museum - staffing assessment	None	Public		(5,000.00)
Everson Museum of Art - Hosmer Auditorium Renovation	None	Public		(15,000.00)
Friends of Central Library - 1/2 of 2018-19 Gifford lecture series	None	Public		(2,500.00)
Friends of Central Library - Rosamond Gifford Author Series	None	Public		(2,500.00)
Friends of the Rosamond Gifford Zoo-Amur Leopard Woodland	None	Public		(15,000.00)
Friends of the Zoo - 1 table snow leopard soiree 2/8	None	Public		(1,750.00)
Fulton Family YMCA - server upgrade and installation	None	Public		(6,000.00)
Gifford - Capacity Building Program - POWER 2	None	Public		(6,108.70)
Gifford - Capacity Building Program - POWER 3	None	Public		(51,800.73)
Gifford ADVANS evaluation - 8 Bridges Workshop	None	Public		(5,000.00)
Gifford Assessment	None	Public		(7,000.00)
Global Lyme Alliance - CNY Lyme Tick Borne disease alliance	None	Public		(4,000.00)
Good Life Youth Fdn - Children of the Summer SOYL Talks	None	Public		(3,500.00)
Good Life Youth Foundation - administrative capacity building	None	Public		(20,000.00)
Great Strathmore Neighborhood - Syr Pond Hockey Classic 1/18/20	None	Public		(3,500.00)
Great Swamp Conservancy-Raised Bed Septic System	None	Public		(10,000.00)
H Lee White Maritime Museum-Tall Ship Oswego Pilot Program	None	Public		(10,000.00)
Helping Hounds Dog Rescue - services expansion	None	Public		(20,000.00)
Home Headquarters - Block Blitz event 9/12	None	Public		(2,500.00)
Hospice of CNY-Communications Integration	None	Public		(15,000.00)
Image Initiative - Sisters empowering sisters conference 3/22-23	None	Public		(2,000.00)
Joined Artists Musicians & Singers - JAMS World Best	None	Public		(3,760.00)
Juneteenth - Syracuse Got Talent	None	Public		(3,250.00)
Kia Foundation - pet item donation bins	None	Public		(2,400.00)
Landmark Theatre - Community talent show 12/21	None	Public		(1,870.00)
Literacy CNY - small group classroom support	None	Public		(10,000.00)
McMahon Ryan Child Advocacy - Celebrite UFED Touch 2 equip.	None	Public		(19,000.00)
Near Westside Init. - La Joven Guardia del Teatro	None	Public		(3,000.00)
Northeast Hawley Development Assoc.- board & organizational consulting	None	Public		(1,770.00)
NTL - CNY Community Fdn share expenses	None	Public		4,947.31
NTL - Graduation Catering, Decorations, Brochure	None	Public		(1,910.22)
NTL - Meetings catering 5/1-5/29	None	Public		(2,047.50)
OG's Against Violence - anti violence expo	None	Public		(4,000.00)
On Point for College - new donor software	None	Public		(5,000.00)
Onondaga County Dept of adult and LT care services	None	Public		(5,000.00)
PGR Foundation - iRock Literacy Ambassadors-youth cooking club	None	Public		(4,600.00)
Pi Rho Nu Fraternity - BlackCuse Pride - celebrate stonewall 50	None	Public		(2,000.00)
Pi Rho Nu Fraternity - BlackCuse Pride - celebrate stonewall 50	None	Public		(1,600.00)
Refugee and Immigrant Self Empowerment - reassessment work	None	Public		(3,500.00)
Rescue Mission - Work/Strategic Plan	None	Public		(7,000.00)
Robert & Marjorie Jones Comm.Dev.-Brotherhood Chess Camp	None	Public		(3,000.00)
S.T.A.I.R.S. - expanding STAIRS program	None	Public		(2,100.00)
Syr Center for Peace Social Just.-Rise Up for Social Action - Training	None	Public		(2,500.00)
Syr Housing Authority - Eastwood Heights Tenant Assoc. -food pantry	None	Public		(2,000.00)
Syracuse City Ballet - Donor Mgmt software, screening program	None	Public		(5,400.00)
Syracuse Stage - Summer Theatre Experience	None	Public		(4,000.00)
United Way - FOCUS 25th Anniversary Gala 9/28 -sponsor,table of 8	None	Public		(2,000.00)
United Way - Work Train Phase II	None	Public		(15,000.00)
Various Grants \$1,500 and under	None	Public		(67,324.05)
Village Birth Int'l - Doula 4 a Queen - maternal & infant education	None	Public		(3,100.00)
WCNY-RE Syr Police Dept - Remaking a Police Force	None	Public		(20,000.00)
Westcott Community Center - update IT systems	None	Public		(5,000.00)
What if barbeque expenses	None	Public		(2,516.45)
WSIV - Keep it Realimony radio program with Zanetta Green	None	Public		(3,250.00)
You Can't Fail Inc.- Womens conference	None	Public		(1,625.00)
Total Grants 12/31/2019				(665,981.16)

The Rosamond Gifford Charitable Corp.

Park XV, Line 3b

Schedule of Grants

For the Year 2019

12/31/19

	<u>Relationship</u>	<u>Status</u>	<u>Payable 2019</u> <u>Unpaid Grants</u> <u>12/31/2019</u>
ADVANS 6 - (2nd year carryover, 3rd year new)	<u>None</u>	<u>Public</u>	9,763.65
Gifford - Capacity Building Program - POWER 2	None	Public	996.63
Gifford - Capacity Building Program - POWER 3	None	Public	7,505.01
Gifford ADVANS evaluation - 8 Bridges Workshop	None	Public	10,000.00
Gifford ADVANS evaluation design cost	None	Public	2,500.00
Gifford Assessment - estimated balance	None	Public	4,600.00
Gifford Holiday Grants by Boardmembers	None	Public	500.00
Parenting Plus Project	None	Public	10,000.00
			<hr/>
Total Grants 12/31/2019			45,865.29

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
NBT - MONEY MARKET	28,497.	28,497.	
TOTAL TO PART I, LINE 3	28,497.	28,497.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
COLONIAL-NBT - FUND INCOME	521,255.	0.	521,255.	521,255.	
TO PART I, LINE 4	521,255.	0.	521,255.	521,255.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	35,440.	0.		36,120.
TO FORM 990-PF, PG 1, LN 16B	35,440.	0.		36,120.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT FEES	33,387.	33,387.		0.
CONSULTANTS	24,437.	0.		18,637.
TO FORM 990-PF, PG 1, LN 16C	57,824.	33,387.		18,637.

FORM 990-PF

TAXES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PAYROLL TAXES	20,764.	5,902.		14,862.
NYS FILING FEE	612.	612.		0.
TO FORM 990-PF, PG 1, LN 18	21,376.	6,514.		14,862.

FORM 990-PF

OTHER EXPENSES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ANNUAL REPORT AND OTHER SUPPLIES AND POSTAGE	11,738.	0.		9,928.
TELEPHONE	7,468.	5,228.		3,201.
DUES & SUBSCRIPTIONS	7,071.	5,765.		1,377.
INSURANCE	6,310.	0.		6,310.
MAINTENANCE	9,066.	0.		9,066.
CONTRACTUAL EXPENSES	12,199.	0.		12,356.
FEDERAL EXCISE TAX	84,773.	0.		76,452.
TO FORM 990-PF, PG 1, LN 23	54,236.	15,344.		0.
	192,861.	26,337.		118,690.

FORM 990-PF

CORPORATE STOCK

STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
SANDERSON INVESTMENTS	2,981,043.	2,981,043.
VANGUARD 500 INDEX FUND	1,363,129.	1,363,129.
TOTAL TO FORM 990-PF, PART II, LINE 10B	4,344,172.	4,344,172.

FORM 990-PF

CORPORATE BONDS

STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
COLCHESTER GLOBAL BOND	1,027,143.	1,027,143.
HARBOR HIGH YIELD	286,904.	286,904.
VANGUARD TOTAL BOND MKT FUND	2,090,018.	2,090,018.
WESTERN ASSET CORE BD PORTFOLIO	721,117.	721,117.
TOTAL TO FORM 990-PF, PART II, LINE 10C	4,125,182.	4,125,182.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
ARMORY SQUARE VENTURES	FMV	1,030,903.	1,030,903.
CHAMPLAIN MID CAP FUND	FMV	1,672,768.	1,672,768.
CVI CREDIT VALUE FUND B	FMV	46,445.	46,445.
CVI CREDIT VALUE FUND III	FMV	388,325.	388,325.
DISTRESSED COMPANIES FUND	FMV	121,949.	121,949.
FPA MULTI ADVISOR FUND	FMV	1,138,389.	1,138,389.
HARBOR DIVERSIFIED INT'L EQUITY	FMV	1,744,195.	1,744,195.
JACKSON SQ LARGE-CAP GROWTH	FMV	1,262,680.	1,262,680.
SHENKMAN FUND	FMV	313,851.	313,851.
VULCAN VALUE PARTNERS FUND	FMV	1,513,687.	1,513,687.
COVE STREET CAPITAL SMALL CAP VALUE INST		1,298,556.	1,298,556.
PARAMETRIC TAX-MANAGED EMERG MKT INSTL	FMV	1,174,754.	1,174,754.
TOTAL TO FORM 990-PF, PART II, LINE 13		11,706,502.	11,706,502.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 10

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 11

DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DEFERRED FEDERAL EXCISE TAX	22,812.	45,011.
TOTAL TO FORM 990-PF, PART II, LINE 22	22,812.	45,011.

FORM 990-PF

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

STATEMENT 12

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.
CAERESA RICHARDSON 300 ERIE BLVD W SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
SUSAN KATZOFF 110 WEST FAYETTE STREET SUITE 1000 SYRACUSE, NY 13202	TRUSTEE 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	TREASURER 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.
M. CATHERINE RICHARDSON ONE LINCOLN CENTER SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.

TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII

0.	0.	0.
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FORM 990-PF

SUMMARY OF DIRECT CHARITABLE ACTIVITIES

STATEMENT 13

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

176,522.

FORM 990-PF

SUMMARY OF DIRECT CHARITABLE ACTIVITIES

STATEMENT 14

ACTIVITY THREE

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.

EXPENSES

TO FORM 990-PF, PART IX-A, LINE 3

56,525.

2019 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.

928111 04-01-19

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2019 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.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

December 31, 2019

Prepared For:

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION
100 CLINTON SQ. 126 N SALINA ST
SYRACUSE, NY 13202

Prepared By:

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

Amount Due or Refund:

Overpayment of \$1,492. The entire overpayment has been applied to the estimated tax payments.

Make Check Payable To:

No amount is due.

Mail Tax Return and Check (if applicable) To:

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

Return Must be Mailed On or Before:

November 16, 2020

Special Instructions:

The return should be signed and dated.

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

2019

For calendar year 2019 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).

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

Department of the Treasury
Internal Revenue Service

<p>A <input type="checkbox"/> Check box if address changed</p> <p>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.) THE ROSAMOND GIFFORD CHARITABLE CORPORATION</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 100 CLINTON SQ. 126 N SALINA ST</p> <p>City or town, state or province, country, and ZIP or foreign postal code SYRACUSE, NY 13202</p>	<p>D Employer identification number (Employees' trust, see instructions.) 15-0572881</p> <p>E Unrelated business activity code (See instructions.) 900099</p>
---	------------------------------	--	---

<p>C Book value of all assets at end of year 20,414,893.</p>	<p>F Group exemption number (See instructions.) ▶</p> <p>G 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
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (See instructions; attach schedule)	12		
13 Total. Combine lines 3 through 12	13	0.	

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)			
14 Compensation of officers, directors, and trustees (Schedule K)		14	
15 Salaries and wages		15	
16 Repairs and maintenance		16	
17 Bad debts		17	
18 Interest (attach schedule) (see instructions)		18	
19 Taxes and licenses		19	
20 Depreciation (attach Form 4562)	20		
21 Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	
22 Depletion		22	
23 Contributions to deferred compensation plans		23	
24 Employee benefit programs		24	
25 Excess exempt expenses (Schedule I)		25	
26 Excess readership costs (Schedule J)		26	
27 Other deductions (attach schedule)		27	
28 Total deductions. Add lines 14 through 27		28	0.
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	0.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	0.
31 Unrelated business taxable income. Subtract line 30 from line 29		31	0.

Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	27,092.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	27,092.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	27,092.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000.
39	Unrelated business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	26,092.

Part IV Tax Computation

40	Organizations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40	5,479.
41	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	Proxy tax. See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	Tax on Noncompliant Facility Income. See instructions	44	
45	Total. Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	5,479.

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	Total credits. Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	5,479.
48	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)	48	
49	Total tax. Add lines 47 and 48 (see instructions)	49	5,479.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments: A 2018 overpayment credited to 2019	51a	
b	2019 estimated tax payments	51b	5,000.
c	Tax deposited with Form 8868	51c	2,005.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51g	
52	Total payments. Add lines 51a through 51g	52	7,005.
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	53	34.
54	Tax due. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
55	Overpayment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	1,492.
56	Enter the amount of line 55 you want: Credited to 2020 estimated tax 1,492. Refunded	56	0.

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

57	At any time during the 2019 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	Yes	No
58	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
59	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. My declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sheena Solomon 11/13/2020 **EXECUTIVE DIRECTOR**
Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only

Print/Type preparer's name: MICHELLE MUNDY
Preparer's signature: *Michelle Mundy*
Date: 11/13/2020
Check if self-employed
PTIN: P01982856
Firm's name: **BONADIO & CO., LLP**
Firm's address: **432 NORTH FRANKLIN STREET SYRACUSE, NY 13204**
Firm's EIN: **16-1131146**
Phone no.: **(315) 422-7109**

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

(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.

THE ROSAMOND GIFFORD CHARITABLE

Form 990-T (2019) 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).
Totals			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).
Totals		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 25.
Totals	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)						
Totals (carry to Part II, line (5))	0.	0.				0.

Form 990-T (2019)

THE ROSAMOND GIFFORD CHARITABLE

Form 990-T (2019) 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)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 26. 0.

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)		%	
Total. Enter here and on page 1, Part II, line 14			0.

Form 990-T (2019)

FOOTNOTES

STATEMENT 15

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A 1.846256% INTEREST IN THE PARTNERSHIP-FPA MULTI-ADVISOR FUND, LP. PER THE 2019 K-1 FROM FPA MULTI-ADVISOR FUND, LP, THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$922

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .4949% INTEREST IN THE PARTNERSHIP-FORESTER PARTNERS II, L.P.. PER THE 2019 K-1 FROM FORESTER PARTNERS II, L.P., THE ROSAMOND GIFFORD'S SHARE OF UNRELATED BUSINESS INCOME IS AS FOLLOWS:

GROSS UNRELATED BUSINESS INCOME \$19,297

THE ROSAMOND GIFFORD CHARITABLE CORPORATION HAS A .047876% INTEREST IN THE PARTNERSHIP- SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, L.P.. PER THE 2019 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 \$0

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

**Unrelated Business Taxable Income from an
Unrelated Trade or Business**

ENTITY 2

OMB No. 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 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).**

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**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D)		4a 27,103.		27,103.
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5 -12.		-12.
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule) STMT 16		12 8.		8.
13 Total. Combine lines 3 through 12		13 27,099.		27,099.

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

14 Compensation of officers, directors, and trustees (Schedule K)		14		
15 Salaries and wages		15		
16 Repairs and maintenance		16		
17 Bad debts		17		
18 Interest (attach schedule) (see instructions)		18		
19 Taxes and licenses		19		53.
20 Depreciation (attach Form 4562)	20			
21 Less depreciation claimed on Schedule A and elsewhere on return	21a			
22 Depletion		22		
23 Contributions to deferred compensation plans		23		
24 Employee benefit programs		24		
25 Excess exempt expenses (Schedule I)		25		
26 Excess readership costs (Schedule J)		26		
27 Other deductions (attach schedule)		27		
28 Total deductions. Add lines 14 through 27		28		53.
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29		27,046.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30		0.
31 Unrelated business taxable income. Subtract line 30 from line 29		31		27,046.

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

Schedule M (Form 990-T) 2019

FORM 990-T (M)

OTHER INCOME

STATEMENT 16

DESCRIPTION

AMOUNT

QUALIFIED DIVIDENDS

8.

TOTAL TO SCHEDULE M, PART I, LINE 12

8.

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

**Unrelated Business Taxable Income from an
Unrelated Trade or Business**

ENTITY 3

OMB No. 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019 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).**

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**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Schedule A, line 7)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D)		4a 1,888.		1,888.
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5 -961.		-961.
6 Rent income (Schedule C)		6		
7 Unrelated debt-financed income (Schedule E)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9		
10 Exploited exempt activity income (Schedule I)		10		
11 Advertising income (Schedule J)		11		
12 Other income (See instructions; attach schedule) STMT 17		12 -6.		-6.
13 Total. Combine lines 3 through 12		13 921.		921.

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

14 Compensation of officers, directors, and trustees (Schedule K)		14		
15 Salaries and wages		15		
16 Repairs and maintenance		16		
17 Bad debts		17		
18 Interest (attach schedule) (see instructions)		18		
19 Taxes and licenses		19		875.
20 Depreciation (attach Form 4562)	20			
21 Less depreciation claimed on Schedule A and elsewhere on return	21a			
22 Depletion		22		
23 Contributions to deferred compensation plans		23		
24 Employee benefit programs		24		
25 Excess exempt expenses (Schedule I)		25		
26 Excess readership costs (Schedule J)		26		
27 Other deductions (attach schedule)		27		
28 Total deductions. Add lines 14 through 27		28		875.
29 Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29		46.
30 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30		0.
31 Unrelated business taxable income. Subtract line 30 from line 29		31		46.

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

Schedule M (Form 990-T) 2019

FORM 990-T (M)

OTHER INCOME

STATEMENT 17

DESCRIPTION

AMOUNT

SEC 1256 CONTRACTS

-6.

TOTAL TO SCHEDULE M, PART I, LINE 12

-6.

Return of U.S. Persons With Respect to Certain Foreign Partnerships

▶ **Go to www.irs.gov/Form8865 for instructions and the latest information.**

2019

Department of the Treasury
Internal Revenue Service

Information furnished for the foreign partnership's tax year

beginning **JAN 1**, 2019, and ending **DEC 31**, 2019

Attachment
Sequence No. **118**

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 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> B Filer's tax year beginning JAN 1 , 2019, and ending DEC 31 , 2019
---	---

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

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

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: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input checked="" type="checkbox"/> 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 number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions

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

10 a 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

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N? Yes No
- b** If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) ▶ _____
- c** If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- d** If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI ▶ _____
- 13** Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership ▶ _____
- 14** At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? Yes No
- 15 a** Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions Yes No
- b** Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment 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

Print/Type preparer's name **MICHELLE MUNDY** Date **11/10/2020**

Preparer's Signature *Michelle Mundy* Check if self-employed PTIN **P01982856**

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**

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 Owns a direct interest **b** Owns a constructive interest

Name	Address	Identification number (if any)	Check if foreign person	Check if direct partner

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

Name	Address	Identification number (if any)	Check if foreign person
NO US PERSONS OWNING > 10%			

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

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
				<input type="checkbox"/>	%	%
				<input type="checkbox"/>	%	%

Does the partnership have any other foreign person as a direct partner? 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.

Name	Address	EIN (if any)	Total ordinary income or loss	Check if foreign partnership

**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 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							
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							
Totals							

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

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.**

▶ **Go to www.irs.gov/Form8886 for instructions and the latest information.**

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.
100 CLINTON SQ. 126 N SALINA ST

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 ▶ **2019**
 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

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(ies). See instructions. (Attach additional sheets, if necessary.)

a Type of entity ▶ Partnership Trust Partnership Trust
 S corporation Foreign S corporation Foreign

b Name

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

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

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.)

a Name	Identifying number (if known)	Fees paid
Number, street, and room or suite no.		\$
City or town, State, and ZIP code		

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 Enter the total dollar amount of your tax benefits identified in 7a. See instructions \$

c Enter the anticipated number of years the transaction provides the tax benefits stated in 7b. See instructions

d Enter your total investment or basis in the transaction. See instructions \$

e 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.

Blank lines for providing details for section 7e.

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

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 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.

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.

Type or print	Name of exempt organization or other filer, see instructions. THE ROSAMOND GIFFORD CHARITABLE CORPORATION	Taxpayer identification number (TIN) 15-0572881
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. 100 CLINTON SQ. 126 N SALINA ST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SYRACUSE, NY 13202	

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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 16, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2019** 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

3a 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.	3a	\$ 2,005.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ 2,005.

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.



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.

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. 01-01-19

7 Period ending date (mm-dd-yy)

7. 12-31-19

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. 2,348.00

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

16.

17 Balance due

17.

18 Amount of overpayment credited to next period - NYS

18. 452.00

19 Refund of overpayment

19.

20 Refund of unused tax credits

20.

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

21.

22 Amount of overpayment credited to next period - MTA

22.

23 Amount of MTA surcharge retaliatory tax credit to be refunded

23.

24 Fixed dollar minimum

24.

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

25. -

26 New York receipts

26.

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

27.

28 Paid preparer's EIN

28. 16-1131146

29 Preparer's NYTPRIN

29.

30 Excl. code

30. 03

541001191019



984951
12-11-19

1019

For office use only

Form CT-186-E filers only

31	Excise tax on telecommunication services - NYS	31.	<input type="text"/>	<input type="text"/>
32	Excise tax on mobile telecommunication services subject to the 2.9% rate	32.	<input type="text"/>	<input type="text"/>
33	Total excise tax on telecommunication services	33.	<input type="text"/>	<input type="text"/>
34	Tax on gross income - NYS	34.	<input type="text"/>	<input type="text"/>
35	MTA surcharge related to non-mobile telecommunication services	35.	<input type="text"/>	<input type="text"/>
36	MTA surcharge related to telecommunication services subject to the 0.721% tax rate	36.	<input type="text"/>	<input type="text"/>
37	Total MTA surcharge related to telecommunication services	37.	<input type="text"/>	<input type="text"/>
38	MTA surcharge on gross income	38.	<input type="text"/>	<input type="text"/>
39	Balance due - NYS	39.	<input type="text"/>	<input type="text"/>
40	Balance due - MTA	40.	<input type="text"/>	<input type="text"/>
41	Provided telecommunication services in the MCTD this year? (None = 0, Y = 1, N = 2, Both = 3)	41.	<input type="text"/>	<input type="text"/>
42	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)	42.	<input type="text"/>	<input type="text"/>
43	Overpayment credited to next year's tax - NYS	43.	<input type="text"/>	<input type="text"/>
44	Overpayment credited to next year's tax - MTA	44.	<input type="text"/>	<input type="text"/>
45	Refund of overpayment - NYS	45.	<input type="text"/>	<input type="text"/>
46	Refund of overpayment - MTA	46.	<input type="text"/>	<input type="text"/>
47	Refund of unused tax credits - NYS	47.	<input type="text"/>	<input type="text"/>
48	Refund of unused tax credits - MTA	48.	<input type="text"/>	<input type="text"/>
49	Refundable tax credits to be credited to next year's tax - NYS	49.	<input type="text"/>	<input type="text"/>
50	Refundable tax credits to be credited to next year's tax - MTA	50.	<input type="text"/>	<input type="text"/>

541002191019



TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CT-13

FOR THE YEAR ENDING

December 31, 2019

Prepared For:

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION
100 CLINTON SQ. 126 N SALINA ST
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	\$	2,348
Less: payments and credits	\$	2,800
Plus: other amount		0
Plus: interest and penalties	\$	0
No payment required	\$	

Overpayment:

Credited to your estimated tax	\$	452
Other amount	\$	0
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. Please review the return for completeness and accuracy. We will then transmit your return electronically to the NYS DTF. Do not mail the paper copy of the return to the NYS DTF.

Return Must be Mailed On or Before:

Not applicable

Special Instructions:



Department of Taxation and Finance

New York State E-File Authorization for Tax Year 2019

TR-579-CT

988021 07-29-19

(7/19)

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 X 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 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 2019 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 2019 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 2019 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 2019 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 two business days prior to the payment date.

DocuSigned by: Signature of authorized officer of the corporation SHEENA SOLOMON, EXECUTIVE DIRECTOR Date 11/13/2020

Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2019 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2019 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2019 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 2019 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 Date
MICHELLE MUNDY Date 11/13/2020



CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

All filers enter tax period:

beginning **01-01-19** ending **12-31-19**

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)

State or country of incorporation

Date received (for Tax Department use only)

c/o

Number and street or PO box

100 CLINTON SQ. 126 N SALINA ST

Date of incorporation

City

State

ZIP code

SYRACUSE, NY 13202

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)

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

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	26,092.
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	26,092.
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	26,092.
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	26,092.
14	Allocated taxable income (multiply line 13 by _____% from line 42; or enter amount from line 13 if allocation is not claimed)	14	26,092.
15	Tax based on income (multiply line 14 by 9% (.09))	15	2,348.
16	Minimum tax	16	250.00
17	Tax (line 15 or line 16, whichever is larger)	17	2,348.
18	Total prepayments from line 46	18	2,800.
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	
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	
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	452.
24	Amount of overpayment on line 23 to be credited to next year	24	452.
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.

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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	05-15-20	1,400.
44a Second installment from Form CT-400	44a	11-18-19	1,400.
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		
46 Total prepayments (add lines 43 through 45; enter here and on line 18)	46		2,800.

* 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

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

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

Authorized person	Printed name of authorized person SHEENA SOLOMON	Signature of authorized person <i>Sheena Solomon</i>	Official title EXECUTIVE DIRECTOR
	Email address of authorized person sheena@giffordfoundation.org	Telephone number <small>755358C68E88493...</small>	Date 11/10/2020

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) BONADIO & CO., LLP	Firm's EIN 16-1131146	Preparer's PTIN or SSN P01982856
	Signature of individual preparing this return <i>Michelle Mundy</i>	Address 432 NORTH FRANKLIN STREET	City State ZIP code SYRACUSE, NY 13204
	Email address of individual preparing this return MMUNDY@BONADIO.COM	Preparer's NYTPRN or Excl. code 03	Date 11/10/2020

See instructions for where to file.

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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 **01-01-19** ending **12-31-19**

Employer identification number (EIN) 15-0572881	File number MM6	Business telephone number 315-474-2489		
Legal name of corporation THE ROSAMOND GIFFORD CHARITABLE CORPORATION		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 100 CLINTON SQ. 126 N SALINA ST		Date of incorporation		
City SYRACUSE, NY State ZIP code 13202		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"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax	Payment enclosed
← Attach your payment here. Detach all check stubs. (See instructions for details.)	
A.	1,400.

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 the 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 you 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 you 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	1	1,400.
2		
3		
4 Prepayments of franchise tax (from line 16, column A)	4	
5 Balance due - franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	1,400.

Computation of estimated MTA surcharge

6 MTA surcharge from the worksheet in Form CT-5-I	6	
7		
8		
9 Prepayments of MTA surcharge (from line 16, column B)	9	
10 Balance due - MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11 Total balance due (see instructions)	11	1,400.

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11-06-19

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
12 Mandatory first installment from Form CT-300 ...	12		
13a Second installment from Form CT-400	13a		
13b Third installment from Form CT-400	13b		
13c Fourth installment from Form CT-400	13c		
14 Overpayment credited from prior years	14		
15 Overpayment credited from Form CT- _____	Period	15	
16 Total prepayments (total all entries in column A and column B)	16		

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) BONADIO & CO., LLP		Firm's EIN 16-1131146	Preparer's PTIN or SSN P01982856
	Signature of individual preparing this document <i>Michelle Mundy</i>	Address 432 NORTH FRANKLIN S	City SYRACUSE	State ZIP code NY 13204
	Email address of individual preparing this document MMUNDY@BONADIO.COM		Preparer's NYTPRN or Excl. code 03	Date

See instructions for where to file.

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