

FUSTCHARLES LLP
220 S WARREN STREET
SYRACUSE, NEW YORK 13202

NOVEMBER 12, 2024

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION
100 CLINTON SQ, 126 N SALINA ST
SYRACUSE, NY 13202
ATTENTION: SHEENA SOLOMON

DEAR SHEENA:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2023 EXEMPT ORGANIZATION
RETURNS, AS FOLLOWS...

2023 FORM 990-PF

2023 FORM 990-T

2023 NEW YORK FORM CT-13

2023 NEW YORK FORM CHAR500

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING
INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

FUSTCHARLES LLP

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220 S WARREN STREET
SYRACUSE, NEW YORK 13202

NOVEMBER 12, 2024

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION
100 CLINTON SQ, 126 N SALINA ST
SYRACUSE, NY 13202
ATTENTION: SHEENA SOLOMON

DEAR SHEENA:

ENCLOSED IS THE ORGANIZATION'S 2023 EXEMPT ORGANIZATION RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990-PF RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY NOVEMBER 15, 2024.

FORM 990-PF HAS AN OVERPAYMENT OF \$12,379. THE ENTIRE OVERPAYMENT HAS BEEN APPLIED TO THE ESTIMATED TAX PAYMENTS.

NO AMOUNT IS DUE ON FORM 990-PF.

PLEASE NOTE THAT THE FORM 990-PF RETURN CONTAINS EXCESS DISTRIBUTION CARRYOVER OF \$1,250,499. THIS MAY BE APPLIED TO TAX YEAR 2024 AND SUBSEQUENT YEARS.

FORM 990-T RETURN:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS.

FORM 990-T HAS AN OVERPAYMENT OF \$4,600. THE ENTIRE OVERPAYMENT HAS BEEN APPLIED TO THE ESTIMATED TAX PAYMENTS.

NO AMOUNT IS DUE ON FORM 990-T.

COPIES OF ALL THE RETURNS ARE ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THESE COPIES INDEFINITELY.

PLEASE NOTE THAT NEW YORK HAS GRANTED AN AUTOMATIC 180 DAY EXTENSION OF TIME TO FILE THE NYS CHAR500 AND NO FURTHER ACTION IS REQUIRED.

VERY TRULY YOURS,

FUSTCHARLES LLP

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

2023

Name of filer THE ROSAMOND GIFFORD CHARITABLE
CORPORATIONEIN or SSN
15-0572881Name and title of officer or person subject to tax SHEENA SOLOMON
EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ...	<input checked="" type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b 3,858.
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize FUSTCHARLES LLP to enter my PIN 72881
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date 11/12/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

16081672881

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature THOMAS J. GIUFRE

Date 11/12/24

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2023)

LHA 302521 01-05-24

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2023.05000 THE ROSAMOND GIFFORD CHAR 20370.31

Form **990-PF**Department of the Treasury
Internal Revenue Service**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.

OMB No. 1545-0047

2023

Open to Public Inspection

For calendar year 2023 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		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: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change </div> <div> <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change </div> </div>		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) \$ 18,707,341.	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d), must be on cash basis.)	
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 (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(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	951,871.		N/A	
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	10,344.	10,344.		STATEMENT 1
	4 Dividends and interest from securities	428,243.	428,243.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	78,825.			
	b Gross sales price for all assets on line 6a	2,938,905.			
	7 Capital gain net income (from Part IV, line 2)		78,825.		
	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	1,469,283.	517,412.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	116,600.	81,620.		34,980.
	14 Other employee salaries and wages	196,248.	0.		196,248.
	15 Pension plans, employee benefits	79,215.	0.		79,215.
	16a Legal fees				
	b Accounting fees	STMT 3 39,500.	39,500.		0.
	c Other professional fees	STMT 4 94,964.	90,356.		4,608.
	17 Interest				
	18 Taxes	STMT 5 32,328.	14,426.		17,902.
	19 Depreciation and depletion				
	20 Occupancy	61,936.	0.		61,936.
	21 Travel, conferences, and meetings	42,277.	0.		42,277.
	22 Printing and publications				
	23 Other expenses	STMT 6 934,501.	13,990.		5,921.
	24 Total operating and administrative expenses. Add lines 13 through 23	1,597,569.	239,892.		443,087.
	25 Contributions, gifts, grants paid	422,934.			420,934.
26 Total expenses and disbursements. Add lines 24 and 25	2,020,503.	239,892.		864,021.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements ...	-551,220.				
b Net investment income (if negative, enter -0-)		277,520.			
c Adjusted net income (if negative, enter -0-)			N/A		

**THE ROSAMOND GIFFORD CHARITABLE
CORPORATION**

Form 990-PF (2023)

15-0572881

Page 2

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	42,194.	67,471.	67,471.
	2 Savings and temporary cash investments	653,556.	441,108.	441,108.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable	144,287.	117,992.	117,992.
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable 100,000.			
	Less: allowance for doubtful accounts 0.	100,000.	100,000.	100,000.
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	11,449.	16,861.	16,861.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 7	2,186,209.	2,007,374.	2,007,374.
	c Investments - corporate bonds STMT 8	4,880,234.	5,434,994.	5,434,994.
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other STMT 9	9,407,209.	10,433,095.	10,433,095.	
14 Land, buildings, and equipment: basis 138,621.				
Less: accumulated depreciation STMT 10 138,621.				
15 Other assets (describe STATEMENT 11)	185,625.	88,446.	88,446.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	17,610,763.	18,707,341.	18,707,341.	
Liabilities	17 Accounts payable and accrued expenses	143,195.	159,513.	
	18 Grants payable	81,325.	42,210.	
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe STATEMENT 12)	128,514.	98,994.	
23 Total liabilities (add lines 17 through 22)	353,034.	300,717.		
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	12,173,729.	13,322,624.	
	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	17,257,729.	18,406,624.	
	30 Total liabilities and net assets/fund balances	17,610,763.	18,707,341.	

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	17,257,729.
2 Enter amount from Part I, line 27a	2	-551,220.
3 Other increases not included in line 2 (itemize) NET UNREALIZED GAIN (LOSS)	3	1,787,841.
4 Add lines 1, 2, and 3	4	18,494,350.
5 Decreases not included in line 2 (itemize) DISALLOWED EXCISE TAXES	5	87,726.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	18,406,624.

Form 990-PF (2023)

**THE ROSAMOND GIFFORD CHARITABLE
CORPORATION**

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 WILMINGTON TRUST COMPANY ST COVERED -0986	P	01/01/23	12/31/23
b WILMINGTON TRUST COMPANY LT COVERED -0986	P	01/01/22	12/31/23
c CVI CREDIT VALUE FUND B III LP	P	06/30/15	09/27/23
d LT CAPITAL GAIN PASSTHROUGH	P	12/31/23	12/31/23
e CAPITAL GAIN DISTRIBUTIONS	P	12/31/23	12/31/23

(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 124,730.		118,975.	5,755.
b 2,742,983.		2,729,491.	13,492.
c 30,395.		11,614.	18,781.
d 921.			921.
e 39,876.			39,876.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			5,755.
b			13,492.
c			18,781.
d			921.
e			39,876.

2 Capital gain net income or (net capital loss)	<div> <div>If gain, also enter in Part I, line 7</div> <div>If (loss), enter -0- in Part I, line 7</div> </div>	2	78,825.
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). See instructions. If (loss), enter -0- in Part I, line 8		3	N/A

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 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)		1	3,858.
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) 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	3,858.
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	3,858.
6 Credits/Payments:			
a 2023 estimated tax payments and 2022 overpayment credited to 2023	6a 16,237.		
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	16,237.
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	12,379.
11 Enter the amount of line 10 to be: Credited to 2024 estimated tax 12,379. Refunded		11	0.

Form 990-PF (2023)

**THE ROSAMOND GIFFORD CHARITABLE
CORPORATION**

15-0572881

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ <u>0.</u> (2) On foundation managers. \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by <i>General Instruction T</i> .		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. NY		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
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?	X	
Website address WWW.GIFFORDFOUNDATION.ORG		
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 <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year N/A		
16 At any time during calendar year 2023, 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?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

Form 990-PF (2023)

**THE ROSAMOND GIFFORD CHARITABLE
CORPORATION**

15-0572881

Part VI-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?	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	X
(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)?	1a(5)	X
(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.)	1a(6)	X
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	1b
c Organizations relying on a current notice regarding disaster assistance, check here		
d 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 2023?	1d	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 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	2a	X
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	2b
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?	3a	X
b If "Yes," did it have excess business holdings in 2023 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 2023.)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	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 2023?	4b	X

Form **990-PF** (2023)

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**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))?
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
- (3) Provide a grant to an individual for travel, study, or other similar purposes?
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

	Yes	No
5a(1)		X
5a(2)		X
5a(3)		X
5a(4)		X
5a(5)		X

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

5b		
----	--	--

c Organizations relying on a current notice regarding disaster assistance, check here ☐**d** 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

5d		
----	--	--

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

6a		X
----	--	---

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b		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?

7a		X
----	--	---

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b		
----	--	--

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?

8		X
---	--	---

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, and foundation managers and their compensation.

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

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SHEENA SOLOMON - 100 CLINTON SQ, 126 N SALINA ST, SYRACUSE, NY 13202	EXECUTIVE DIRECTOR	40.00	106,000.	10,600.
LINDSAY MCCLUNG - 100 CLINTON SQ, 126 N SALINA ST, 100 CLINTON SQ, 126	ASSOCIATE DIRECTOR	40.00	89,120.	8,912.

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

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**THE ROSAMOND GIFFORD CHARITABLE
CORPORATION**

Part VII 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 VIII-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.	87,000.
2 SUPPORTING ORGANIZATIONS & COMMUNITY EVENTS, SPONSORSHIPS - TO SUPPORT LOCAL ORGANIZATIONS WITHIN THE COMMUNITY TO CONTINUE THEIR MISSION.	236,230.
3 SEE STATEMENT 14	97,704.
4	

Part VIII-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 IX 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	17,592,141.
b	Average of monthly cash balances	1b	48,718.
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	17,640,859.
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	17,640,859.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	264,613.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	17,376,246.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	868,812.

Part X 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 IX, line 6	1	868,812.
2a	Tax on investment income for 2023 from Part V, line 5	2a	3,858.
b	Income tax for 2023. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	3,858.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	864,954.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	864,954.
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 XII, line 1	7	864,954.

Part XI 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	864,021.
b	Program-related investments - total from Part VIII-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 XII, line 4	4	864,021.

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				864,954.
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2023:				
a From 2018	589,675.			
b From 2019	329,410.			
c From 2020	154,651.			
d From 2021	243,341.			
e From 2022	523,097.			
f Total of lines 3a through e	1,840,174.			
4 Qualifying distributions for 2023 from Part XI, line 4: \$	864,021.			
a Applied to 2022, 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 2023 distributable amount				864,021.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)	933.			933.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	1,839,241.			
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 2022. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				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 2018 not applied on line 5 or line 7	588,742.			
9 Excess distributions carryover to 2024. Subtract lines 7 and 8 from line 6a	1,250,499.			
10 Analysis of line 9:				
a Excess from 2019	329,410.			
b Excess from 2020	154,651.			
c Excess from 2021	243,341.			
d Excess from 2022	523,097.			
e Excess from 2023				

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Part XIII Private Operating Foundations (see instructions and Part VI-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 2023, 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	Prior 3 years			(e) Total
	(a) 2023	(b) 2022	(c) 2021	(d) 2020	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed _____					
b 85% (0.85) of line 2a _____					
c Qualifying distributions from Part XI, 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 IX, 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 XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

**SHEENA SOLOMON, THE ROSAMOND GIFFORD CHARITABLE CORP., 315-474-2489
100 CLINTON SQUARE 3RD FLOOR, SYRACUSE, NY 13202**

b The form in which applications should be submitted and information and materials they should include:

MINIMUM INFORMATION SHEET PROVIDED BY THE CORPORATION.

c Any submission deadlines:

NONE

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

NO RESTRICTIONS.

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CORPORATION

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Part XIV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
FRIENDS OF ROSAMOND GIFFORD ZOO 1 CONSERVATION PL SYRACUSE, NY 13204		EXEMPT	PUBLIC SUPPORT	24,624.
YMCA - TRI VALLEY 301 W. BLOOMFIELD ST. ROME, NY 13440		EXEMPT	PUBLIC SUPPORT	16,250.
HOME HEADQUARTERS, INC. 538 ERIE BLVD WEST SYRACUSE, NY 13204		EXEMPT	PUBLIC SUPPORT	27,500.
BUILDING MEN PROGRAM, INC 103 MANN DRIVE SYRACUSE, NY 13209		EXEMPT	PUBLIC SUPPORT	800.
MUSEUM OF SCIENCE AND TECHNOLOGY FOUNDATION 500 S FRANKLIN ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	2,901.
Total SEE CONTINUATION SHEET(S)			3a	420,934.
b Approved for future payment				
OTHER 100 CLINTON ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	2,000.
Total			3b	2,000.

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
DAVID'S REFUGEE 8195 CAZENOVIA RD. MANLIUS, NY 13104		EXEMPT	PUBLIC SUPPORT	1,000.
UNITED WAY 980 JAMES ST. SYRACUSE, NY 13203		EXEMPT	PUBLIC SUPPORT	15,000.
OTHER 100 CLINTON SQUARE SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	19,951.
EMBRACING DISRUPTION - RESILIENCE AMIDST A CHANGING ENVIRONMENT 100 CLINTON SQUARE SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	100,000.
BELLESGROVE MISSIONARY BAPTIST CHURCH 219 DR. MARTIN LUKER KING WEST SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	1,350.
WOMEN ON THE FRONT LINE, INC. 197 LAURSEN DRIVE SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	2,000.
100 BLACK MEN OF SYRACUSE, INC. 2610 S. SALINA ST SYRACUSE, NY 13214		EXEMPT	PUBLIC SUPPORT	1,000.
PGR FOUNDATION 100 EAST AVE. ROCHESTER, NY 14604		EXEMPT	PUBLIC SUPPORT	6,250.
NEAR WESTSIDE INITIATIVE(NWSI) 115 OTISCO ST. SYRACUSE, NY 13204		EXEMPT	PUBLIC SUPPORT	7,980.
HOPEPRINT, INC. PO BOX 11664 SYRACUSE, NY 13218		EXEMPT	PUBLIC SUPPORT	2,500.
Total from continuation sheets				348,859.

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
JUNETEENTH FESTIVAL, INC. PO BOX 412 BUFFALO, NY 14205		EXEMPT	PUBLIC SUPPORT	8,900.
PRIDE COMMUNITY CENTER OF CNY PO BOX 6608 SYRACUSE, NY 13217		EXEMPT	PUBLIC SUPPORT	4,000.
GOOD LIFE FOUNDATION 484 S. SALINA ST. STE 202 SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	8,490.
SYRACUSE HOUSING AUTHORITY 516 BURT ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	3,100.
SYRACUSE STAGE 820 E. GENESEE ST. SYRACUSE, NY 13210		EXEMPT	PUBLIC SUPPORT	3,520.
ELKS LODGE 3730 COLD SPRINGS RD. BALDWINVILLE, NY 13027		EXEMPT	PUBLIC SUPPORT	1,975.
THE WELL OF HOPE CHURCH 1640 SOUTH AVE. SYRACUSE, NY 13207		EXEMPT	PUBLIC SUPPORT	2,000.
BRADY FAITH CENTER 404 SOUTH AVE. SYRACUSE, NY 13204		EXEMPT	PUBLIC SUPPORT	1,000.
SHADES OF INSPIRATION 2610 S. SALINA ST. SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	2,700.
DUNBAR ASSOCIATION, INC. 1453 S. STATE ST. SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	3,000.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
LEARNING DISABILITIES ASSOCIATION OF CNY, INC. 313 E. WILLOW ST. STE 104 SYRACUSE, NY 13203		EXEMPT	PUBLIC SUPPORT	1,000.
ONONDAGA EARTH CORPS 100 NEW ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	2,500.
FRANK H. HISCOCK LEGAL AID SOCIETY 351 S. WARREN ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	108.
YOUNG WOMENS CHRISTIAN ASSOCIATION OF SYRACUSE & ONONDAGA COUNTY INC 401 DOUGLAS ST. SYRACUSE, NY 13203		EXEMPT	PUBLIC SUPPORT	1,000.
ACCESS CNY 1603 COURT ST. SYRACUSE, NY 13208		EXEMPT	PUBLIC SUPPORT	1,150.
ONPOINT FOR COLLEGE 488 W. ONONDAGA ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	3,500.
CATHOLIC CHARITIES 527 N. SALINA ST. SYRACUSE, NY 13208		EXEMPT	PUBLIC SUPPORT	1,500.
LEADERSHIP GREATER SYR 5703 ENTERPRISE PKWY EAST SYRACUSE, NY 13057		EXEMPT	PUBLIC SUPPORT	800.
FOCUS GREATER SYRACUSE 201 E. WASHINGTON ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	5,000.
WCNY FM RADIO 415 W. FAYETTE ST. SYRACUSE, NY 13204		EXEMPT	PUBLIC SUPPORT	16,000.
Total from continuation sheets				

THE ROSAMOND GIFFORD CHARITABLE
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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
JOWONIO SCHOOL 3049 EAST GENESEE ST. SYRACUSE, NY 13224		EXEMPT	PUBLIC SUPPORT	15,000.
HOUSE OF PSALMS 23 224 HARRISON ST. SUITE 17 SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	2,400.
FOOD ACCESS HEALTHY NEIGHBORHOODS NOW 4141 S. SALINA ST. SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	3,000.
BRUNCH & BIBLE STUDY 1119 N. TOWNSEND SYRACUSE, NY 13208		EXEMPT	PUBLIC SUPPORT	2,154.
GREAT GRACE CHURCH 411 OSWEGO ST. SYRACUSE, NY 13204		EXEMPT	PUBLIC SUPPORT	3,493.
ROBERT & MARJORIE JONES COMMUNITY DEVELOPMENT 347 CORTLAND AVE. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	2,170.
FOOD BANK OF DELAWARE 222 LAKE DRIVE NEWARK, DE 19702		EXEMPT	PUBLIC SUPPORT	3,000.
LIGHT A CANDLE FOR LITERACY 2600 MIDLAND AVE. SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	3,029.
MOUNT CARMEL SEVENTH DAY ADVENTIST CHURCH 1926 MIDLAND AVE. SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	2,800.
THE KIA FOUNDATION, INC. 2546 JAMES ST. SYRACUSE, NY 13206		EXEMPT	PUBLIC SUPPORT	1,200.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
SYRACUSE URBAN PARTNERSHIP 233 EAST WASHINGTON ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	4,290.
GOD'S TEMPLE OF FAITH MINISTRIES 1501 SOUTH AVE SYRACUSE, NY 13207		EXEMPT	PUBLIC SUPPORT	3,886.
GOOD LIFE YOUTH FOUNDATION 2610 S. SALINA ST. SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	3,750.
NEHDA INC. 101 GERTUDE ST. SYRACUSE, NY 13203		EXEMPT	PUBLIC SUPPORT	3,650.
THORNDEN PARK BULLDOGD POP WARNER 610 SOUTH BEECH ST. SYRACUSE, NY 13210		EXEMPT	PUBLIC SUPPORT	5,000.
BOUNDLESS BOOKS 108 SUMMIT AVE. SYRACUSE, NY 13207		EXEMPT	PUBLIC SUPPORT	1,160.
MOVE ALONG INC. P.O. BOX 5220 OSWEGO, NY 13127		EXEMPT	PUBLIC SUPPORT	2,000.
NYS RHYTHM & BLUES FESTIVAL 581 STATE FAIR BLVD. SYRACUSE, NY 13209		EXEMPT	PUBLIC SUPPORT	1,500.
HOME INC. 831 JAMES ST. SYRACUSE, NY 13203		EXEMPT	PUBLIC SUPPORT	1,248.
ARC OF OSWEGO COUNTY 7 MORRILL PLACE FULTON, NY 13609		EXEMPT	PUBLIC SUPPORT	2,000.
Total from continuation sheets				

THE ROSAMOND GIFFORD CHARITABLE
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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
PEACE INC. 217 S. SALINA ST. 2ND FLOOR SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	3,440.
CORCORAN PARENT TEACHER STUDENT 919 GLENWOOD AVE. SYRACUSE, NY 13207		EXEMPT	PUBLIC SUPPORT	1,400.
FIRED UP FOR YOUTH 484 S. SALINA ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	1,000.
THE SALVATION ARMY 677 S. SALINA ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	500.
NATIONAL BLACK LEADERSHIP COMMISSION ON HEALTH 215 W. 125TH ST. 2ND FLOOR NEW YORK, NY 10027		EXEMPT	PUBLIC SUPPORT	1,755.
IMAGE INITIATIVE INC. 4465 EAST GENESEE ST. #175 SYRACUSE, NY 13214		EXEMPT	PUBLIC SUPPORT	2,500.
CENTER OF HOPE INTERNATIONAL 5013 S. SALINA ST. SYRACUSE, NY 13205		EXEMPT	PUBLIC SUPPORT	3,000.
PAIDEIA PHILANTHROPY MANAGEMENT 526 OAK ST. SYRACUSE, NY 13203		EXEMPT	PUBLIC SUPPORT	6,450.
THREE DOG CONSULTING 6 MONROE ST. GLOVERSVILLE, NY 12078		EXEMPT	PUBLIC SUPPORT	3,000.
SYRACUSE AUTO DEALERS ASSOCIATION 770 JAMES ST. SYRACUSE, NY 13203		EXEMPT	PUBLIC SUPPORT	1,500.
Total from continuation sheets				

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Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
SYRACUSE CITY BALLET 932 SPENCER ST. SYRACUSE, NY 13204		EXEMPT	PUBLIC SUPPORT	224.
DELTA TORCH FOUNDATION P.O. BOX 11551 SYRACUSE, NY 13218		EXEMPT	PUBLIC SUPPORT	700.
EVERSON MUSEUM OF ART 401 HARRISON ST. SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	2,000.
CENTRAL NEW YORK COMMUNITY FOUNDATION 431 E. FAYETTE ST. #100 SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	6,000.
THE INGRAM CASTLE FOUNDATION 4383 COLBURN DR. SYRACUSE, NY 13215		EXEMPT	PUBLIC SUPPORT	1,600.
P.O.W.E.R., INC. PO BOX 573 SYRACUSE, NY 13201			PUBLIC SUPPORT	9,006.
NOURISHING TOMORROW'S LEADERS 100 CLINTON SQUARE SYRACUSE, NY 13202		EXEMPT	PUBLIC SUPPORT	9,780.
Total from continuation sheets				

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION

Employer identification number

15-0572881

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

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

Form 990-PF

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

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

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

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

Schedule B (Form 990) (2023)

Name of organization

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION

Employer identification number

15-0572881

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	US DEPARTMENT OF JUSTICE 950 PENNSYLVANIA AVENUE NW WASHINGTON, DC 20530	\$ 951,871.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

15-0572881

Part II

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

Name of organization

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

Employer identification number

15-0572881**Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations

completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

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

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
INTEREST INCOME - PASSTHROUGHS	9,705.	9,705.	
WILMINGTON TRUST - INTEREST INCOME	639.	639.	
TOTAL TO PART I, LINE 3	10,344.	10,344.	

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
DIVIDEND INCOME - PASSTHROUGHS	426,886.	0.	426,886.	426,886.	
WILMINGTON TRUST - DIVIDEND INCOME	1,357.	0.	1,357.	1,357.	
TO PART I, LINE 4	428,243.	0.	428,243.	428,243.	

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	39,500.	39,500.		0.
TO FORM 990-PF, PG 1, LN 16B	39,500.	39,500.		0.

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	57,592.	57,592.		0.
MANAGEMENT FEES K-1	4,900.	4,900.		0.
CONSULTANTS	4,608.	0.		4,608.
OTHER PROFESSIONAL FEES	27,864.	27,864.		0.
TO FORM 990-PF, PG 1, LN 16C	94,964.	90,356.		4,608.

FORM 990-PF

TAXES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
NYS FILING FEE	775.	775.		0.
NYS CORP TAX	250.	250.		0.
PAYROLL TAXES	23,591.	5,689.		17,902.
FOREIGN TAXES	7,712.	7,712.		0.
TO FORM 990-PF, PG 1, LN 18	32,328.	14,426.		17,902.

FORM 990-PF

OTHER EXPENSES

STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OTHER EXPENSES K-1	174.	174.		0.
SUPPLIES AND POSTAGE	12,352.	8,646.		3,706.
TELEPHONE	7,385.	5,170.		2,215.
DUES AND SUBSCRIPTIONS	8,669.	0.		0.
INSURANCE	8,512.	0.		0.
ADVERTISING	6,661.	0.		0.
MAINTENANCE	18,383.	0.		0.
CONTRACTUAL EXPENSES	872,365.	0.		0.
TO FORM 990-PF, PG 1, LN 23	934,501.	13,990.		5,921.

FORM 990-PF

CORPORATE STOCK

STATEMENT 7

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
TOTAL U.S. INDIVIDUAL EQUITIES	1,840,455.	1,840,455.
TOTAL INTERNATIONAL INDIVIDUAL EQUITIES	166,919.	166,919.
TOTAL TO FORM 990-PF, PART II, LINE 10B	2,007,374.	2,007,374.

FORM 990-PF

CORPORATE BONDS

STATEMENT 8

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
TOTAL U.S. TAXABLE FIXED INCOME	4,973,496.	4,973,496.
INTERNATIONAL REIT FUNDS	338,758.	338,758.
INFLATION-LINKED BOND FUNDS	122,740.	122,740.
TOTAL TO FORM 990-PF, PART II, LINE 10C	5,434,994.	5,434,994.

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 9

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
TOTAL HEDGE FUNDS	FMV	1,528,121.	1,528,121.
TOTAL COMMODITIES	FMV	201,763.	201,763.
TOTAL U.S. MUTUAL FUNDS AND ETF'S	FMV	4,646,596.	4,646,596.
TOTAL INTERNATIONAL MUTUAL FUNDS AND ETF'S	FMV	3,524,011.	3,524,011.
TOTAL PRIVATE EQUITY	FMV	240,520.	240,520.
TOTAL OTHER EQUITIES	FMV	292,084.	292,084.
TOTAL TO FORM 990-PF, PART II, LINE 13		10,433,095.	10,433,095.

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 ASSETS		STATEMENT 11
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
ROU ASSET	127,448.	72,940.	72,940.
FEDERAL EXCISE TAX	58,177.	0.	0.
PREPAID EXCISE TAXES	0.	15,506.	15,506.
TO FORM 990-PF, PART II, LINE 15	185,625.	88,446.	88,446.

FORM 990-PF	OTHER LIABILITIES		STATEMENT 12
DESCRIPTION	BOY AMOUNT	EOY AMOUNT	
ROU LIABILITY	128,514.	74,081.	
DEFERRED FEDERAL EXCISE TAX	0.	24,913.	
TOTAL TO FORM 990-PF, PART II, LINE 22	128,514.	98,994.	

FORM 990-PF

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

STATEMENT 13

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
PASTOR PHIL TURNER 149 BEATTIE ST. SYRACUSE, NY 13224	TRUSTEE 2.00	0.	0.	0.
MAITHREYEE DUBE 150 CROUSE DR. SYRACUSE, NY 13244	TRUSTEE 2.00	0.	0.	0.
MICHAEL FENG 100 CLINTON SQ, 126 N SALINA ST SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
SUSAN KATZOFF ONE LINCOLN CENTER SYRACUSE, NY 13202	SECRETARY 4.00	0.	0.	0.
VINCENT LOVE 100 CLINTON SQ, 126 N SALINA ST SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
IRIS ST. MERAN 100 CLINTON SQ, 126 N SALINA ST SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.
RONALD TASCARELLA 214 WEST FIRST STREET OSWEGO, NY 13126	TREASURER 4.00	0.	0.	0.
MEGHAN TIDD, S.N 115 WEST FAYETTE ST. SYRACUSE, NY 13202	VICE PRESIDENT 4.00	0.	0.	0.
MERIKE TREIER 115 WEST FAYETTE ST. SYRACUSE, NY 13202	PRESIDENT 4.00	0.	0.	0.
CJALA SURATT 100 CLINTON SQ, 126 N SALINA ST SYRACUSE, NY 13202	TRUSTEE 2.00	0.	0.	0.

THE ROSAMOND GIFFORD CHARITABLE CORPORAT		15-0572881		
CARMENA RACHETTA	TRUSTEE			
100 CLINTON SQ, 126 N SALINA ST	2.00	0.	0.	0.
SYRACUSE, NY 13202				
LATOYA ALLEN	TRUSTEE			
100 CLINTON SQ, 126 N SALINA ST	2.00	0.	0.	0.
SYRACUSE, NY 13202				
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		0.	0.	0.

FORM 990-PF	SUMMARY OF DIRECT CHARITABLE ACTIVITIES	STATEMENT 14
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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 VIII-A, LINE 3	97,704.

2023 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.

328111 04-01-23

(D) - Asset disposed

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

2023 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	STEVENS DEPOSIT ON CONFERENCE TABLE	01/08/04	SL	7.00		16	9,268.				9,268.	9,268.		0.	9,268.
31	XP UPGRADE	03/08/04	SL	3.00		16	1,735.				1,735.	1,735.		0.	1,735.
32	XP UPGRADE SERVER SETUP, PC, LAPTOP	03/08/04	SL	3.00		16	2,125.				2,125.	2,125.		0.	2,125.
33	STEVENS RECEPTION FURNITURE, CONFERENCE TABLE, ETC	04/27/04	SL	7.00		16	12,486.				12,486.	12,486.		0.	12,486.
34	MICROEDGE	04/01/05	SL	3.00		16	12,312.				12,312.	12,312.		0.	12,312.
	* TOTAL 990-PF PG 1 DEPR						138,621.				138,621.	138,621.		0.	138,621.

328111 04-01-23

(D) - Asset disposed

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

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. THE ROSAMOND GIFFORD CHARITABLE CORPORATION	Taxpayer identification number (TIN) 15-0572881
	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) **04**

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

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

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

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

The books are in the care of **JOHN LORENCE - 100 CLINTON SQUARE, 126 N. SALINA 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 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **23** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	16,237.
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	\$	16,237.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

Form **8868** (Rev. 1-2024)

CARRYOVER DATA TO 2024

DETAIL CARRYOVER SCHEDULE

Type and Entity: COLCHESTER, SANDERSON, POST-2017 NO

Section 382 Annual Limitation

Section 382 Carryover

Year Orig- inated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
2020	17,063.											
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
E Detail Type	S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023**Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879TE for the latest information.**Name of filer **THE ROSAMOND GIFFORD CHARITABLE
CORPORATION**EIN or SSN
15-0572881Name and title of officer or person subject to tax **SHEENA SOLOMON
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ...	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0.</u>
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **FUSTCHARLES LLP** to enter my PIN **72881**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date **11/12/24****Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

16081672881**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **THOMAS J. GIUFRE**Date **11/12/24****ERO Must Retain This Form - See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

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

Form **8879-TE** (2023)

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

OMB No. 1545-0047

2023Department of the Treasury
Internal Revenue Service

For calendar year 2023 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

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) THE ROSAMOND GIFFORD CHARITABLE CORPORATION	D Employer identification number 15-0572881
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) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. 100 CLINTON SQ, 126 N SALINA ST	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code SYRACUSE, NY 13202	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year 18,765,518.	
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 <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) 1			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of JOHN LORENCE Telephone number 315-474-2489			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	0.
2 Reserved	2	
3 Add lines 1 and 2	3	
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2		0.
3a Amount due from Form 4255	3a		
b Amount due from Form 8611	3b		
c Amount due from Form 8697	3c		
d Amount due from Form 8866	3d		
e Other amounts due (see instructions)	3e		
f Total amounts due. Add lines 3a through 3e	3f		0.
4 Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		0.

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a	4,600.	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7	4,600.	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	4,600.	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax 4,600. Refunded	11	0.	

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

1	At any time during the 2023 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
			X
2	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
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	1	\$ 17,063.	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
			EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	THOMAS J. GIUFRE	THOMAS J. GIUFRE	11/12/24	
	Firm's name	FUSTCHARLES LLP		Firm's EIN
	220 S WARREN STREET			16-1226221
	Firm's address	SYRACUSE, NY 13202-		Phone no. 315-446-3600

May the IRS discuss this return with the preparer shown below (see instructions)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	---	-----------------------------

Form **990-T** (2023)

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

Department of the Treasury
Internal Revenue Service

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

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).

1
OMB No. 1545-0047

2023

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

A Name of the organization THE ROSAMOND GIFFORD CHARITABLE CORPORATION	B Employer identification number 15-0572881
C Unrelated business activity code (see instructions) 1	D Sequence: 1 of 1

E Describe the unrelated trade or business **COLCHESTER, SANDERSON, FPA & SIGULER GUFF K-1**

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 (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	0.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold

Enter method of inventory valuation

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

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
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)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			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	
(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 Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
Totals				0.	0.	

Part VII 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 statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2023

2023.05000 THE ROSAMOND GIFFORD CHAR 20370.31

FORM 990-T

DESCRIPTION OF ORGANIZATION'S UNRELATED

STATEMENT 15

SCHEDULE A

BUSINESS ACTIVITY

COLCHESTER, SANDERSON, FPA & SIGULER GUFF K-1'S

TO FORM 990-T, SCHEDULE A, LINE E

990-T SCH A		POST-2017 NET OPERATING LOSS DEDUCTION		STATEMENT 16
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/20	17,063.	0.	17,063.	17,063.
NOL CARRYOVER AVAILABLE THIS YEAR			17,063.	17,063.

Alternative Minimum Tax-Corporations

OMB No. 1545-0123

2023

Attach to your tax return.

Go to www.irs.gov/Form4626 for instructions and the latest information.

Name THE ROSAMOND GIFFORD CHARITABLE CORPORATION	Employer identification number 15-0572881
--	---

- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ☐ Yes ☒ No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ Yes ☒ No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1 Net income or loss per applicable financial statement(s) (AFS) (see inst):			
a Consolidated net income or loss per the AFS of the corporation	1a		
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b		
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c		
d Adjustment for certain consolidating entries (see instructions)	1d		
e Specified additional net income or loss item B. Reserved for future use	1e		
f AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f		
2 Adjustments:			
a Financial statements covering different tax years	2a		
b Corporations that are not included on the taxpayer's consolidated return (see instructions)	2b		
c Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0- (see instructions for special rules if completing this form for an FPMG)	2c		
d Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d		
e Certain taxes (see instructions)	2e		
f Patronage dividends and per-unit retain allocations (cooperatives only)	2f		
g Alaska native corporations	2g		
h Certain credits (see instructions)	2h		
i Mortgage servicing income	2i		
j Tax-exempt entities (organizations subject to tax under section 511) ...	2j		
k Depreciation	2k		
l Qualified wireless spectrum	2l		
m Covered transactions	2m		
n Adjustments related to bankruptcy and insolvency	2n		
o Certain insurance company adjustments	2o		
p Adjustment P - Reserved for future use	2p		
q Adjustment Q - Reserved for future use	2q		
r Adjustment R - Reserved for future use	2r		
s Adjustment S - Reserved for future use	2s		
z Other (see instructions)	2z		
3 Specified adjustment. Reserved for future use	3		
4 Total adjustments. Combine lines 2a through 2z	4		
5 AFSI. Combine lines 1f and 4	5		
6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5	6		
7 3-year average annual AFSI (see instructions)	7		

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) (continued)

- 8** Is line 7 more than \$1 billion?
☐ **Yes.** Continue to line 9.
☐ **No.** STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?
☐ **Yes.** Continue to line 10.
☐ **No.** Continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10 AFSI for purposes of the \$100 million test before adjustments:			
a AFSI from line 5	10a		
b Aggregation differences (see instructions)	10b		
c Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b	10c		
11 Adjustments:			
a Income not effectively connected to a U.S. trade or business	11a		
b Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	11b		
c Reserved for future use - Other adjustments 1	11c		
d Reserved for future use - Other adjustments 2	11d		
12 Total adjustments. Combine lines 11a and 11b	12		
13 Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12	13		
14 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13			14
15 3-year average annual AFSI for purposes of the \$100 million test			15
16 Is line 15 \$100 million or more? <input type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP here. Attach to your tax return.			

Form **4626** (2023)

Part II Corporate Alternative Minimum Tax

1 Net income or loss per applicable financial statement(s) (AFS) (see instructions):		
a Consolidated net income or loss per the AFS of the corporation	1a	-1,000.
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d Adjustment for certain consolidating entries (see instructions)	1d	
e Specified additional net income or loss item D. Reserved for future use	1e	
f AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	-1,000.
2 Adjustments:		
a Financial statements covering different tax years	2a	
b Reserved for future use - Adjustment 2b	2b	
c Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0-. (See instructions)	2e	
f Amounts that are not effectively connected to a U.S. trade or business	2f	
g Certain taxes. Enter the amount from Part III, line 7	2g	
h Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i Alaska native corporations	2i	
j Certain credits (see instructions)	2j	
k Mortgage servicing income	2k	
l Covered benefit plans described in section 56A(c)(11)(B)	2l	
m Tax-exempt entities (organizations subject to tax under section 511)	2m	
n Depreciation	2n	
o Qualified wireless spectrum	2o	
p Covered transactions	2p	
q Adjustments related to bankruptcy and insolvency	2q	
r Certain insurance company adjustments	2r	
s AFSI adjustment S - Reserved for future use	2s	
t AFSI adjustment T - Reserved for future use	2t	
u AFSI adjustment U - Reserved for future use	2u	
z Other (see instructions)	2z	
3 Total adjustments. Combine lines 2a through 2z	3	
4 AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	-1,000.
5 Financial statement net operating loss (FSNOL) (see instructions)	5	
6 AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7 Multiply line 6 by 15% (0.15)	7	
8 Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9 Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	
10 Regular tax liability (see instructions)	10	
11 Base erosion minimum tax (see instructions)	11	
12 Combine lines 10 and 11	12	
13 Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1 Current income tax provision - Foreign	1	
2 Current income tax provision - Federal	2	
3 Deferred income tax provision - Foreign	3	
4 Deferred income tax provision - Federal	4	
5 Income taxes included in equity method investment income	5	
6a Adjustment A - Reserved for future use	6a	
b Adjustment B - Reserved for future use	6b	
c Adjustment C - Reserved for future use	6c	
d Adjustment D - Reserved for future use	6d	
e Adjustment E - Reserved for future use	6e	
f Adjustment F - Reserved for future use	6f	
g Adjustment G - Reserved for future use	6g	
h Adjustment H - Reserved for future use	6h	
z Income taxes in other places	6z	
7 Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV Alternative Minimum Tax - Corporations Foreign Tax Credit**Section I - AMT Foreign Tax Credit**

1	Domestic corporation AMT foreign income taxes:			
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a		
b	Adjustment	1b		
c	Adjustment	1c		
d	Adjustment	1d		
e	Adjustment	1e		
f	Adjustment	1f		
g	Adjustment	1g		
2	Total domestic corporation AMT foreign income taxes. Combine lines 1a through 1g		2	
3	Allowable controlled foreign corporation (CFC) AMT foreign income taxes:			
a	Pro-rata share of CFC AMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a		
b	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3b		
c	Total CFC AMT foreign income taxes. Add lines 3a and 3b		3c	
d	Percentage specified in section 55(b)(2)(A)(i)	3d	15%	
e	Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	3e		
f	CFC AMT foreign tax credit limitation (multiply line 3d by line 3e)		3f	
g	Allowable CFC AMT foreign income taxes (lesser of line 3c or line 3f)		3g	
4	CAMT FTC Line 4 - Reserved for future use		4	
5	CAMT FTC Line 5 - Reserved for future use		5	
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II, line 8		6	

Form **4626** (2023)

Form

8865Department of the Treasury
Internal Revenue Service**Return of U.S. Persons With Respect to
Certain Foreign Partnerships**Attach to your tax return.
Go to www.irs.gov/Form8865 for instructions and the latest information.

Information furnished for the foreign partnership's tax year

beginning **JAN 1**, 2023, and ending **DEC 31**, 2023

OMB No. 1545-1668

2023Attachment
Sequence No. **865**

Name of person filing this return

**THE ROSAMOND GIFFORD CHARITABLE
CORPORATION**

Filer's identification number

15-0572881

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

A Category of filer (see Categories of Filers in the instructions and check applicable box(es)):1 ☐ 2 ☐ 3 ☒ 4 ☐**B** Filer's tax year beginning **JAN 1**, 2023, and ending **DEC 31**, 2023**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****1601 UTICA AVENUE SOUTH, SUITE 1000
MINNEAPOLIS, MN 55416****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
INVESTMENTS**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:☐ Form 1042 ☐ Form 8804 ☒ Form 1065

Service Center where Form 1065 is filed:

E-FILE**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**TAMI RITER
1601 UTICA AVENUE SOUTH, SUITE 1000
MINNEAPOLIS, MN 55416****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 Regulations section 1.721(c)-1(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 Regulations section 1.1503(d)-1(b)(4) or part of a combined separate unit under Regulations section 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 Regulations section 1.1503(d)-1(b)(5)(ii)?☐ Yes ☐ No**11** Does this partnership meet both of the following requirements?

- The partnership's total receipts for the tax year were less than \$250,000.
 - 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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **8865** (2023)

LHA 310651 10-27-23

- 12 a** Is the filer of this Form 8865 claiming a foreign-derived intangible income (FDII) deduction (under section 250) with respect to any transaction with the foreign partnership? If "Yes," complete lines 12b, 12c, and 12d. See instructions ☐ Yes ☐ No
- b** Enter the amount of gross receipts derived from all sales of general property to the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) _____
- c** Enter the amount of gross receipts derived from all sales of intangible property to the foreign partnership that the filer included in its computation of FDDEI _____
- d** Enter the amount of gross receipts derived from all services provided to 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

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	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name		Firm's EIN	
Paid Preparer Use Only	Firm's address		Phone no.	

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

Form 8865 (2023)

SCHEDULE O
(Form 8865)

(Rev. October 2021)
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 Regulations section 1.721(c)-1(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) 10-2021

2023 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - THE ROSAMOND GIFFORD CHARITABLE CORPORATION

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	VISUAL BOARD	092697	SL	7.00	16	1,217.			1,217.	1,217.		0.
2	CONFERENCE TABLE	100297	SL	7.00	16	5,908.			5,908.	5,908.		0.
3	14 CHAIRS	100697	SL	7.00	16	6,981.			6,981.	6,981.		0.
4	STICKLEY FURNITURE	060199	SL	7.00	16	9,705.			9,705.	9,705.		0.
5	COMPUTER SYSTEM	060199	SL	7.00	16	12,980.			12,980.	12,980.		0.
6	COMPUTERS	060199	SL	7.00	16	2,500.			2,500.	2,500.		0.
7	5 LATERAL FILES	060199	SL	7.00	16	3,370.			3,370.	3,370.		0.
8	STICKLEY FURNITURE	060199	SL	7.00	16	2,000.			2,000.	2,000.		0.
9	HURBSON CHAIR	060199	SL	7.00	16	100.			100.	100.		0.
10	COMPUTERS	060199	SL	7.00	16	8,738.			8,738.	8,738.		0.
11	STICKLEY FURNITURE	060199	SL	7.00	16	6,883.			6,883.	6,883.		0.
12	STICKLEY FURNITURE	060199	SL	7.00	16	8,491.			8,491.	8,491.		0.
13	SOLVAY GLASS	060199	SL	7.00	16	228.			228.	228.		0.
14	STICKLEY FURNITURE	060199	SL	7.00	16	593.			593.	593.		0.
15	HURBSON CHAIR	060199	SL	7.00	16	380.			380.	380.		0.
16	PHONE SYSTEM	060199	SL	7.00	16	3,906.			3,906.	3,906.		0.
17	STICKLEY FURNITURE	060199	SL	7.00	16	3,547.			3,547.	3,547.		0.
18	STICKLEY FURNITURE	060199	SL	7.00	16	1,944.			1,944.	1,944.		0.

2023 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - THE ROSAMOND GIFFORD CHARITABLE CORPORATION

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
19	SOLVAY GLASS - GLASS TOP	060199SL		7.00	16	168.			168.	168.		0.
20	SOLVAY GLASS - CONF TABLE	102400SL		7.00	16	471.			471.	471.		0.
21	LAPTOP COMPUTER	010101SL		3.00	16	2,376.			2,376.	2,376.		0.
22	COMPUTER - DELL PC KITCHEN	040101SL		3.00	16	1,057.			1,057.	1,057.		0.
23	CABINETS/PLUMBING	020101SL		10.00	16	4,800.			4,800.	4,800.		0.
24	DELL SERVER, BACKUP	011504SL		3.00	16	4,896.			4,896.	4,896.		0.
25	DELL DESKTOP	011504SL		3.00	16	1,250.			1,250.	1,250.		0.
26	INSPIRON LAPTOP	011504SL		3.00	16	2,150.			2,150.	2,150.		0.
27	COMPUTER HARDWARE NETWORKING	010804SL		3.00	16	547.			547.	547.		0.
28	STEVENS BRIAN	010804SL		7.00	16	1,510.			1,510.	1,510.		0.
29	STEVENS JOANNE	010804SL		7.00	16	1,999.			1,999.	1,999.		0.
30	STEVENS DEPOSIT ON CONFERENCE TABLE	010804SL		7.00	16	9,268.			9,268.	9,268.		0.
31	XP UPGRADE	030804SL		3.00	16	1,735.			1,735.	1,735.		0.
32	XP UPGRADE SERVER SETUP, PC, LAPTOP	030804SL		3.00	16	2,125.			2,125.	2,125.		0.
33	STEVENS RECEPTION FURNITURE, CONFEREN	042704SL		7.00	16	12,486.			12,486.	12,486.		0.
34	MICROEDGE	040105SL		3.00	16	12,312.			12,312.	12,312.		0.
	* TOTAL 990-PF PG 1 DEPR					138,621.		0.	138,621.	138,621.		0.

2024 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - THE ROSAMOND GIFFORD CHARITABLE CORPORATION

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	VISUAL BOARD	092697SL		7.00	1,217.		1,217.	1,217.	0.
2	CONFERENCE TABLE	100297SL		7.00	5,908.		5,908.	5,908.	0.
3	14 CHAIRS	100697SL		7.00	6,981.		6,981.	6,981.	0.
4	STICKLEY FURNITURE	060199SL		7.00	9,705.		9,705.	9,705.	0.
5	COMPUTER SYSTEM	060199SL		7.00	12,980.		12,980.	12,980.	0.
6	COMPUTERS	060199SL		7.00	2,500.		2,500.	2,500.	0.
7	5 LATERAL FILES	060199SL		7.00	3,370.		3,370.	3,370.	0.
8	STICKLEY FURNITURE	060199SL		7.00	2,000.		2,000.	2,000.	0.
9	HURBSON CHAIR	060199SL		7.00	100.		100.	100.	0.
10	COMPUTERS	060199SL		7.00	8,738.		8,738.	8,738.	0.
11	STICKLEY FURNITURE	060199SL		7.00	6,883.		6,883.	6,883.	0.
12	STICKLEY FURNITURE	060199SL		7.00	8,491.		8,491.	8,491.	0.
13	SOLVAY GLASS	060199SL		7.00	228.		228.	228.	0.
14	STICKLEY FURNITURE	060199SL		7.00	593.		593.	593.	0.
15	HURBSON CHAIR	060199SL		7.00	380.		380.	380.	0.
16	PHONE SYSTEM	060199SL		7.00	3,906.		3,906.	3,906.	0.
17	STICKLEY FURNITURE	060199SL		7.00	3,547.		3,547.	3,547.	0.
18	STICKLEY FURNITURE	060199SL		7.00	1,944.		1,944.	1,944.	0.
19	SOLVAY GLASS - GLASS TOP	060199SL		7.00	168.		168.	168.	0.
20	SOLVAY GLASS - CONF TABLE	102400SL		7.00	471.		471.	471.	0.
21	LAPTOP COMPUTER	010101SL		3.00	2,376.		2,376.	2,376.	0.
22	COMPUTER - DELL PC	040101SL		3.00	1,057.		1,057.	1,057.	0.
23	KITCHEN CABINETS/PLUMBING	020101SL		10.00	4,800.		4,800.	4,800.	0.
24	DELL SERVER, BACKUP	011504SL		3.00	4,896.		4,896.	4,896.	0.
25	DELL DESKTOP	011504SL		3.00	1,250.		1,250.	1,250.	0.
26	INSPIRON LAPTOP	011504SL		3.00	2,150.		2,150.	2,150.	0.
27	COMPUTER HARDWARE NETWORKING	010804SL		3.00	547.		547.	547.	0.
28	STEVENS BRIAN	010804SL		7.00	1,510.		1,510.	1,510.	0.
29	STEVENS JOANNE	010804SL		7.00	1,999.		1,999.	1,999.	0.
30	STEVENS DEPOSIT ON CONFERENCE TABLE	010804SL		7.00	9,268.		9,268.	9,268.	0.
31	XP UPGRADE	030804SL		3.00	1,735.		1,735.	1,735.	0.
32	XP UPGRADE SERVER SETUP, PC, LAPTOP STEVENS RECEPTION FURNITURE,	030804SL		3.00	2,125.		2,125.	2,125.	0.
33	CONFERENCE TABLE, ETC	042704SL		7.00	12,486.		12,486.	12,486.	0.

(D) - Asset disposed * ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2024 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

[illegible]

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. THE ROSAMOND GIFFORD CHARITABLE CORPORATION	Taxpayer identification number (TIN) 15-0572881
	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) **07**

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

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

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

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

The books are in the care of **JOHN LORENCE - 100 CLINTON SQUARE, 126 N. SALINA 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 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **23** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	4,600.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

Form **8868** (Rev. 1-2024)

FUSTCHARLES LLP
220 S WARREN STREET
SYRACUSE, NEW YORK 13202

NOVEMBER 12, 2024

THE ROSAMOND GIFFORD CHARITABLE
CORPORATION
100 CLINTON SQ, 126 N SALINA ST
SYRACUSE, NY 13202
ATTENTION: SHEENA SOLOMON

DEAR SHEENA:

WE HAVE PREPARED AND ENCLOSED YOUR 2023 NEW YORK RETURN. THE NEW YORK FORM CHAR500 IS ALSO ENCLOSED. THE ANNUAL REPORT SHOULD BE SIGNED, DATED AND MAILED AS INDICATED.

NEW YORK FORM CT-13 RETURN:

THE NEW YORK FORM CT-13 RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED YOUR RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM TR-579-CT TO OUR OFFICE. WE WILL THEN TRANSMIT THE RETURN ELECTRONICALLY TO THE NYSDTF. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE NYSDTF.

NO PAYMENT IS REQUIRED.

NEW YORK FORM CHAR500:

FORM CHAR500 HAS A BALANCE DUE OF \$775.

THE NEW YORK ANNUAL FILING FOR CHARITABLE ORGANIZATIONS SHOULD BE FILED VIA THE WEB AS SOON AS POSSIBLE AT:
[HTTPS://CHARITIESNYS.COM/ANNUAL_FILING.HTML](https://charitiesnys.com/annual_filing.html)

PLEASE ATTACH THE NEWSPAPER NOTICE REGARDING THE AVAILABILITY OF THE 12/31/2022 990PF FOR PUBLIC INSPECTION.

COPIES OF ALL THE RETURNS ARE ENCLOSED FOR YOUR FILES. WE SUGGEST THAT YOU RETAIN THESE COPIES INDEFINITELY.

PLEASE NOTE THAT NEW YORK HAS GRANTED AN AUTOMATIC 180 DAY EXTENSION OF TIME TO FILE THE NYS CHAR500 AND NO FURTHER ACTION IS REQUIRED.

VERY TRULY YOURS,

FUSTCHARLES LLP

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

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

2023

**Open to Public
Inspection**

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2023 and Ending (mm/dd/yyyy) 12/31/2023		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: THE ROSAMOND GIFFORD CHARITABLE CORPORAT	Employer Identification Number (EIN): 15-0572881
	Mailing Address: 100 CLINTON SQ, 126 N SALINA ST	NY Registration Number: 00-22-50
	City / State / ZIP: SYRACUSE, NY 13202	Telephone: 315 474-2489
	Website: WWW.GIFFORDFOUNDATION.ORG	Email:
Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com .		

2. Certification

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

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

President or Authorized Officer:

Signature

**MERIKE TREIER
PRESIDENT**

Print Name and Title

Date

Chief Financial Officer or Treasurer:

Signature

**RONALD TASCARELLA
TREASURER**

Print Name and Title

Date

3. Annual Reporting Exemption

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

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes

☒ No

4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☒ Yes

☐ No

4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>750.</u>	Total fee: \$ <u>775.</u>	Make a single check or money order payable to: "Department of Law"
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CHAR500 Annual Filing for Charitable Organizations (Updated January 2022)

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

THE ROSAMOND GIFFORD CHARITABLE CORPORATION

CHAR500

Annual Filing Checklist

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

Checklist of Schedules and Attachments

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

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

Check the financial attachments you must submit with your CHAR500:

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

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

- ☐ Review Report if you received total revenue and support greater than \$250,000 and up to \$1,000,000
- ☒ Audit Report if you received total revenue and support greater than \$1,000,000 and the fiscal year begins on or after July 1, 2021.
If the fiscal year begins before that date, an Audit Report is required if total revenue and support is greater than \$750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

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

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

For EPTL and DUAL filers, calculate the EPTL fee:

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

Send Your Filing

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

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

Need Assistance?

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

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

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

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

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

DUAL filers are registered under both 7A and EPTL.

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

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

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

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2023

**Open to Public
Inspection**

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

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

1. Organization Information

Name of Organization:	NY Registration Number:
THE ROSAMOND GIFFORD CHARITABLE CORPORATION	00-22-50

2. Government Grants

Name of Government Agency	Amount of Grant
1. U.S. DEPARTMENT OF JUSTICE	1. 951,871.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 951,871.

**New York State E-File Authorization for Tax Year 2023****TR-579-CT****For Certain Corporation Tax Returns and Estimated Tax Payments for Corporations**

(9/23)

Electronic return originator (ERO)/paid preparer: **Do not** mail this form to the Tax Department. Keep it for your records.Legal name of corporation **THE ROSAMOND GIFFORD CHARITABLE**

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

Purpose

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

General instructions

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

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*. 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 2023 Corporation Tax Extensions*.

Financial institution information (required if electronic payment is authorized)

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

1	
2	
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 2023 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, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2023 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 2023 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.

Signature of authorized officer of the corporation	Print your name and title SHEENA SOLOMON, EXECUTIVE DIRECTOR	Date 11-12-24
--	--	-------------------------

Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2023 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2023 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2023 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 2023 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 THOMAS J. GIUFRE	Print name THOMAS J. GIUFRE	Date 11-12-24
Paid preparer's signature THOMAS J. GIUFRE	Print name THOMAS J. GIUFRE	Date 11-12-24

**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. 01-01-23

7 Period ending date (mm-dd-yy)

7. 12-31-23

8 Amended (Y=1; N=0)

8. 0

9 Final (Y=1; N=0)

9.

10 NAICS code

10.

11 MTA indicator (None = 0; Y = 1; N = 2; Both = 3)

11.

12 Federal 1120-H filed (Y = 1; N = 0)

12.

13 REIT/RIC indicator (Y = 1; N = 0)

13.

14 Tax due/MTA surcharge

14. 250.00

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

15.

16 Balance due

16.

17 Amount of overpayment credited to next period - NYS

17.

18 Refund of overpayment

18.

19 Refund of unused tax credits

19.

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

20.

21 Amount of overpayment credited to next period - MTA

21.

22 Amount of MTA surcharge retaliatory tax credit to be refunded

22.

23 Fixed dollar minimum

23.

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

24. -

25 New York receipts

25.

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

26.

27 Paid preparer's EIN

27. 16-1226221

28 Preparer's NYTPRN

28.

29 Excl. code

29. 03

541001231019

384951
09-01-23

1019

For office use only

Form CT-186-E filers only

30	Excise tax on telecommunication services - NYS	30.	<input type="text"/>	<input type="text"/>
31	Excise tax on mobile telecommunication services subject to the 2.9% rate	31.	<input type="text"/>	<input type="text"/>
32	Total excise tax on telecommunication services	32.	<input type="text"/>	<input type="text"/>
33	Tax on gross income - NYS	33.	<input type="text"/>	<input type="text"/>
34	MTA surcharge related to telecommunication services	34.	<input type="text"/>	<input type="text"/>
35	MTA surcharge related to telecommunication services subject to the 0.721% tax rate	35.	<input type="text"/>	<input type="text"/>
36	Total MTA surcharge related to telecommunication services	36.	<input type="text"/>	<input type="text"/>
37	MTA surcharge on gross income	37.	<input type="text"/>	<input type="text"/>
38	Balance due - NYS	38.	<input type="text"/>	<input type="text"/>
39	Balance due - MTA	39.	<input type="text"/>	<input type="text"/>
40	Provided telecommunication services in the MCTD this year? (None = 0; Y = 1; N = 2; Both = 3)	40.	<input type="text"/>	<input type="text"/>
41	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)	41.	<input type="text"/>	<input type="text"/>
42	Overpayment credited to next year's tax - NYS	42.	<input type="text"/>	<input type="text"/>
43	Overpayment credited to next year's tax - MTA	43.	<input type="text"/>	<input type="text"/>
44	Refund of overpayment - NYS	44.	<input type="text"/>	<input type="text"/>
45	Refund of overpayment - MTA	45.	<input type="text"/>	<input type="text"/>
46	Refund of unused tax credits - NYS	46.	<input type="text"/>	<input type="text"/>
47	Refund of unused tax credits - MTA	47.	<input type="text"/>	<input type="text"/>
48	Refundable tax credits to be credited to next year's tax - NYS	48.	<input type="text"/>	<input type="text"/>
49	Refundable tax credits to be credited to next year's tax - MTA	49.	<input type="text"/>	<input type="text"/>



**CT-13**

Department of Taxation and Finance

**Unrelated Business Income
Tax Return**Amended
return ☐

Tax Law - Article 13

All filers enter tax period:

beginning **01-01-23**ending **12-31-23**

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 <input type="checkbox"/>	
Legal name of corporation THE ROSAMOND GIFFORD CHARITABLE CORPORATION			Trade name/DBA		
Mailing address			State or country of incorporation		
Care of (c/o)					
Number and street or PO Box 100 CLINTON SQ, 126 N SALINA ST			Date of incorporation	Foreign corporations: date began business in NYS	
City SYRACUSE, NY		U.S. state/Canadian province 13202	ZIP/Postal code	Country (if not United States)	
NAICS business code number (from federal return)		For office use only			
Principal unrelated business activity (see instructions) PARTNERSHIP PERCENTAGE		If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.			

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

Computation of income and tax

1 Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	0.
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	
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	0.
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	0.
14 Allocated taxable income (multiply line 13 by _____% from line 42; or enter amount from line 13 if allocation is not claimed)	14	
15 Tax based on income (multiply line 14 by 9% (.09))	15	0.
16 Minimum tax	16	250.00
17 Tax (line 15 or line 16, whichever is larger)	17	250.
18 Total prepayments from line 46	18	250.
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	
24 Amount of overpayment on line 23 to be credited to next year	24	
25 Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

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

400001231019



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 05-15-24	250.
44a Second installment from Form CT-400	44a	
44b Third installment from Form CT-400	44b	
44c Fourth installment from Form CT-400	44c	
45 Amount of overpayment credited from prior years	45	
46 Total prepayments (add lines 43 through 45; enter here and on line 18)	46	250.

* 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 ☐

400002231019



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	Official title EXECUTIVE DIRECTOR	
	Email address of authorized person SHEENA@GIFFORDFOUNDATION.ORG		Telephone number 315-474-2489	Date 11-12-24
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) FUSTCHARLES LLP		Firm's EIN 16-1226221	Preparer's PTIN or SSN P00841958
	Signature of individual preparing this return THOMAS J. GIUFRE	Address City State ZIP code 220 S WARREN STREET SYRACUSE, NY 13202		
	Email address of individual preparing this return TGIUFRE@FUSTCHARLES.COM	Preparer's NYTPRIN or Excl. code 03	Date 11-12-24	

See instructions for where to file.

400003231019





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 **01-01-23** ending **12-31-23**

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 address Care of (c/o)		State or country of incorporation	
Number and street or PO box 100 CLINTON SQ, 126 N SALINA ST		Date of incorporation	Foreign corporations: date began business in NYS
City SYRACUSE, NY	U.S. state/Canadian province 13202	ZIP/Postal code	Country (if not United States)
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		For office use only	

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: <i>New York State Corporation Tax</i>		Payment enclosed
← Attach your payment here. Detach all check stubs. (See <i>instructions for details</i> .)	A.	250.

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 *Corporations filing a combined franchise tax return only in the 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 <i>Worksheet for lines 1 and 6</i> in Form CT-5-I	1	250.
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	250.

Computation of estimated MTA surcharge

6	MTA surcharge from the <i>Worksheet for lines 1 and 6</i> 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 <i>instructions</i>)	11	250.

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- <div>Period</div>	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)	Firm's EIN	Preparer's PTIN or SSN
	FUSTCHARLES LLP	16-1226221	P00841958
	Signature of individual preparing this document	State	ZIP code
	THOMAS J. GIUFRE 220 S WARREN STREET SYRACUSE NY 13202-	NY	13202-
	Email address of individual preparing this document	Excl. code	Date
	TGIUFRE@FUSTCHARLES.COM	03	11-12-24

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