

# OnaWay, llc

Certified Public Accountants

July 24, 2023

Easthampton Learning Foundation  
PO Box 1100  
Easthampton, MA 01027

Dear Bozena:

We have prepared the following returns from information provided by you without verification or audit.

Return of Private Foundation (Form 990-PF)  
Massachusetts Non-Profit Organizations Report (Form PC)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

## **Federal Filing Instructions**

Your Form 990-PF for the tax year ended 12/31/22 shows a balance due of \$41. Do not mail a copy of this return and no check is required.

You have authorized the United States Treasury to debit your Easthampton Savings Bank checking account for the amount of \$41 on July 31, 2023. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

OnaWay, LLC  
P.O. Box 29  
Easthampton, MA 01027-0029

***Important: Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.***

Your required 2023 Form 990-PF estimated tax payment are as follows:

<b>Due Date</b>	<b>Remittance</b>
5/15/23	\$0
6/15/23	\$0
9/15/23	\$520
12/15/23	\$0

Authorization for the U.S. Treasury to debit your Easthampton Savings Bank checking account for these estimate payments has been designated in the electronic return. To cancel a scheduled electronic withdrawal, you must call the U.S. Treasury Financial Agent at (888) 353-4537 at least two working days prior to the date of withdrawal.

Reminders for estimated federal tax installments will not be sent to you. Therefore, you should establish your own reminder system for making timely deposits.

### **Massachusetts Form PC Filing Instructions**

The filing fee for the tax year ended 12/31/22 is \$35. Form PC must be signed and dated by one officer on Page 7 and two officers of the organization on Page 12, if applicable. The fee should be paid using the Commonwealth of Massachusetts secure web-based payment portal: [www.mass.gov/ago/epay](http://www.mass.gov/ago/epay). Enter the Electronic Payment Confirmation number on Page 1 and mail the return AS SOON AS POSSIBLE to:

Non-Profit / Public Charities Division  
Office of the Attorney General  
One Ashburton Place  
Boston, MA 02108

After you have made the payment online, please write the Confirmation Number and the date of the payment on page one of the Form PC where noted, also attach a copy of the confirmation to the return.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

A handwritten signature in black ink that reads "OnaWay, LLC". The signature is written in a cursive, flowing style.

**OnaWay, LLC**  
Certified Public Accountants  
PO Box 29, Easthampton, MA 01027  
p. 413.209.8364 [theonaway.com](http://theonaway.com)

# OnaWay, llc

Certified Public Accountants

July 24, 2023

## **CONFIDENTIAL**

Easthampton Learning Foundation  
PO Box 1100  
Easthampton, MA 01027

Dear Bozena:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your federal and state exempt organization returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of these returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your tax returns does not include any procedures designed to discover defalcations and/or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

OnaWay, LLC

Accepted By: \_\_\_\_\_

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

Form **8879-TE**

**IRS e-file Signature Authorization for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning . . . . ., 2022, and ending . . . . ., 20 . . . . .

**2022**

Department of the Treasury  
Internal Revenue Service  
Name of filer

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

EIN or SSN  
**04-3324788**

Name and title of officer or person subject to tax **Easthampton Learning Foundation**

**BOZENA DABEK**  
**TREASURER**

**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.

<input type="checkbox"/>	<b>1a Form 990</b> check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b>	
<input type="checkbox"/>	<b>2a Form 990-EZ</b> check here	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9)	<b>2b</b>	
<input type="checkbox"/>	<b>3a Form 1120-POL</b> check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22)	<b>3b</b>	
<input checked="" type="checkbox"/>	<b>4a Form 990-PF</b> check here	<input checked="" type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5)	<b>4b</b>	<b>518</b>
<input type="checkbox"/>	<b>5a Form 8868</b> check here	<input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c)	<b>5b</b>	
<input type="checkbox"/>	<b>6a Form 990-T</b> check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4)	<b>6b</b>	
<input type="checkbox"/>	<b>7a Form 4720</b> check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1)	<b>7b</b>	
<input type="checkbox"/>	<b>8a Form 5227</b> check here	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D)	<b>8b</b>	
<input type="checkbox"/>	<b>9a Form 5330</b> check here	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19)	<b>9b</b>	
<input type="checkbox"/>	<b>10a Form 8038-CP</b> check here	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22)	<b>10b</b>	

**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 2022 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 **OnaWay, LLC** to enter my PIN **24788** as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 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 2022 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 **07/24/23**

**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.

**04609296621**  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 **William T Reichelt, CPA** Date **07/24/23**

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **990-PF**

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

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

For calendar year **2022** or tax year beginning , and ending

Name of foundation <b>Easthampton Learning Foundation</b>		A Employer identification number <b>04-3324788</b>	
Number and street (or P.O. box number if mail is not delivered to street address) <b>PO Box 1100</b>		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code <b>Easthampton MA 01027</b>		B Telephone number (see instructions) <b>413-529-3354</b>	
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		C If exemption application is pending, check here <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		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>914,505</b>		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received (attach schedule)	11,065			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	33	33	33	
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)		0		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule) <b>Stmt 1</b>	37,200	37,200	37,200		
12 <b>Total.</b> Add lines 1 through 11	48,298	37,233	37,233		
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) <b>Stmt 2</b>	1,418		1,418	
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch.) <b>Stmt 3</b>	5,189		5,189	1,385
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23	6,607	0	6,607	1,385
	25 Contributions, gifts, grants paid	76,915			76,915
26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	83,522	0	6,607	78,300	
27 Subtract line 26 from line 12:					
a <b>Excess of revenue over expenses and disbursements</b>	-35,224				
b <b>Net investment income</b> (if negative, enter -0-)		37,233			
c <b>Adjusted net income</b> (if negative, enter -0-)			30,626		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2022)

<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash – non-interest-bearing	68,352	33,010	33,010
	2 Savings and temporary cash investments			
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (att. schedule)			
	Less: allowance for doubtful accounts	0		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U.S. and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment: basis			
Less: accumulated depreciation (attach sch.)				
12 Investments – mortgage loans				
13 Investments – other (attach schedule) <b>See Statement 4</b>	1,058,845	881,495	881,495	
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation (attach sch.)				
15 Other assets (describe )				
16 <b>Total assets</b> (to be completed by all filers – see the instructions. Also, see page 1, item I)	1,127,197	914,505	914,505	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	220	102	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe )			
	23 <b>Total liabilities</b> (add lines 17 through 22)	220	102	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30.</b> <input checked="" type="checkbox"/>			
	24 Net assets without donor restrictions	1,126,977	914,403	
	25 Net assets with donor restrictions			
	<b>Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30.</b> <input type="checkbox"/>			
	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 <b>Total net assets or fund balances</b> (see instructions)	1,126,977	914,403		
30 <b>Total liabilities and net assets/fund balances</b> (see instructions)	1,127,197	914,505		

<b>Part III Analysis of Changes in Net Assets or Fund Balances</b>		
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	1,126,977
2 Enter amount from Part I, line 27a	2	-35,224
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	1,091,753
5 Decreases not included in line 2 (itemize) <b>See Statement 5</b>	5	177,350
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 29	6	914,403

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

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

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)**

<b>1a</b>	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: ..... <b>(attach copy of letter if necessary—see instructions)</b>	<b>1</b>	<b>518</b>
<b>b</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) .....		
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-) .....	<b>2</b>	<b>0</b>
<b>3</b>	Add lines 1 and 2 .....	<b>3</b>	<b>518</b>
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-) .....	<b>4</b>	<b>0</b>
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- .....	<b>5</b>	<b>518</b>
<b>6</b>	Credits/Payments:		
<b>a</b>	2022 estimated tax payments and 2021 overpayment credited to 2022 .....	<b>6a</b>	
<b>b</b>	Exempt foreign organizations – tax withheld at source .....	<b>6b</b>	
<b>c</b>	Tax paid with application for extension of time to file (Form 8868) .....	<b>6c</b>	<b>500</b>
<b>d</b>	Backup withholding erroneously withheld .....	<b>6d</b>	
<b>7</b>	Total credits and payments. Add lines 6a through 6d .....	<b>7</b>	<b>500</b>
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached .....	<b>8</b>	<b>23</b>
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> .....	<b>9</b>	<b>41</b>
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> .....	<b>10</b>	
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2023 estimated tax</b> ..... <b>Refunded</b> .....	<b>11</b>	



**Part VI-A Statements Regarding Activities**

	Yes	No
<b>1a</b> 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? .....		<b>X</b>
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition .....		<b>X</b>
If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? .....		<b>X</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. \$ ..... <b>(2)</b> On foundation managers.\$ .....		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers.\$ .....		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? .....		<b>X</b>
If "Yes," attach a detailed description of the activities.		
<b>3</b> 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 .....		<b>X</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? .....		<b>X</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? .....	<b>N/A</b>	
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? .....		<b>X</b>
If "Yes," attach the statement required by <i>General Instruction T</i> .		
<b>6</b> 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? .....	<b>X</b>	
<b>7</b> 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 .....	<b>X</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. <b>MA</b> .....		
<b>b</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 .....	<b>X</b>	
<b>9</b> 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 2022 or the tax year beginning in 2022? See instructions for Part XIII. If "Yes," complete Part XIII .....	<b>X</b>	
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses .....		<b>X</b>
<b>11</b> 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 .....		<b>X</b>
<b>12</b> 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 .....		<b>X</b>
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <b>www.elfhelps.org</b> .....	<b>X</b>	
<b>14</b> The books are in care of <b>BOZENA DABEK</b> Telephone no. <b>413-529-3354</b> <b>PO BOX 1100</b>		
Located at <b>EASTHAMPTON</b> <b>MA</b> ZIP+4 <b>01027</b>		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> – check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year .....	<b>15</b>	
<b>16</b> At any time during calendar year 2022, 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? .....		<b>X</b>
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		

**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
<b>1a</b> 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?		X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(1)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(2)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(3)	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(4)	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(5)	X
<b>b</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
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
<b>d</b> 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 2022?	N/A	1d
<b>2</b> 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)):		
<b>a</b> At the end of tax year 2022, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2022? If "Yes," list the years 20 , 20 , 20 , 20	2a	X
<b>b</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
<b>c</b> If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. 20 , 20 , 20 , 20		
<b>3a</b> 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>b</b> If "Yes," did it have excess business holdings in 2022 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 2022.)	N/A	3b
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
<b>b</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 2022?	4b	X

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

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

**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. See instructions.**

(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 6				

**2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). 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
NONE				

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

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
.....		
.....		
.....		
.....		
<b>Total</b> number of others receiving over \$50,000 for professional services		<b>0</b>

**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 <b>See Statement 7</b>	
2	<b>76,915</b>
3	
4	

**Part VIII-B Summary of Program-Related Investments** (see instructions)

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

<b>Part IX Minimum Investment Return</b> (All domestic foundations must complete this part. Foreign foundations, see instructions.)		
<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:	
<b>a</b>	Average monthly fair market value of securities	<b>1a</b> 0
<b>b</b>	Average of monthly cash balances	<b>1b</b> 0
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b> 0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b> 0
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b> 0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b> 0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b> 0
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	<b>4</b> 0
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3	<b>5</b> 0
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5	<b>6</b> 0

<b>Part X Distributable Amount</b> (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here <input checked="" type="checkbox"/> and do not complete this part.)		
<b>1</b>	Minimum investment return from Part IX, line 6	<b>1</b>
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5	<b>2a</b>
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.)	<b>2b</b>
<b>c</b>	Add lines 2a and 2b	<b>2c</b>
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>
<b>5</b>	Add lines 3 and 4	<b>5</b>
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	<b>7</b>

<b>Part XI Qualifying Distributions</b> (see instructions)		
<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	
<b>a</b>	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	<b>1a</b> 78,300
<b>b</b>	Program-related investments – total from Part VIII-B	<b>1b</b>
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:	
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4	<b>4</b> 78,300

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

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
<b>1</b> Distributable amount for 2022 from Part X, line 7 .....				
<b>2</b> Undistributed income, if any, as of the end of 2022:				
<b>a</b> Enter amount for 2021 only .....				
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2022:				
<b>a</b> From 2017 .....				
<b>b</b> From 2018 .....				
<b>c</b> From 2019 .....				
<b>d</b> From 2020 .....				
<b>e</b> From 2021 .....				
<b>f</b> <b>Total</b> of lines 3a through e .....				
<b>4</b> Qualifying distributions for 2022 from Part XI, line 4: \$ <b>78,300</b>				
<b>a</b> Applied to 2021, but not more than line 2a .....				
<b>b</b> Applied to undistributed income of prior years (Election required – see instructions) .....				
<b>c</b> Treated as distributions out of corpus (Election required – see instructions) .....				
<b>d</b> Applied to 2022 distributable amount .....				
<b>e</b> Remaining amount distributed out of corpus .....	<b>78,300</b>			
<b>5</b> Excess distributions carryover applied to 2022 (If an amount appears in column (d), the same amount must be shown in column (a).) .....				
<b>6</b> <b>Enter the net total of each column as   indicated below:</b>				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 .....	<b>78,300</b>			
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b .....				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed .....				
<b>d</b> Subtract line 6c from line 6b. Taxable amount – see instructions .....				
<b>e</b> Undistributed income for 2021. Subtract line 4a from line 2a. Taxable amount – see instructions .....				
<b>f</b> Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023 .....				
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions) .....				
<b>8</b> Excess distributions carryover from 2017 not applied on line 5 or line 7 (see instructions) .....				
<b>9</b> <b>Excess distributions carryover to 2023.</b> Subtract lines 7 and 8 from line 6a .....				
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2018 .....				
<b>b</b> Excess from 2019 .....				
<b>c</b> Excess from 2020 .....				
<b>d</b> Excess from 2021 .....				
<b>e</b> Excess from 2022 .....				

**Part XIII Private Operating Foundations** (see instructions and Part VI-A, question 9)

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2022, enter the date of the ruling **N/A**

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

	Tax year				(e) Total
	(a) 2022	(b) 2021	(c) 2020	(d) 2019	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed	0				0
<b>b</b> 85% (0.85) of line 2a					
<b>c</b> Qualifying distributions from Part XI, line 4, for each year listed	78,300	7,220	2,500	28,900	116,920
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	78,300	7,220	2,500	28,900	116,920
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test – enter:					
<b>(1)</b> Value of all assets	914,505	1,127,197	948,675	878,579	3,868,956
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)	914,505	1,127,197	948,675	878,579	3,868,956
<b>b</b> "Endowment" alternative test – enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
<b>c</b> "Support" alternative test – enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) <b>N/A</b>					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) <b>N/A</b>					
<b>(3)</b> Largest amount of support from an exempt organization <b>N/A</b>					
<b>(4)</b> Gross investment income <b>N/A</b>					

**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).)  
**N/A**

**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.  
**N/A**

**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. See instructions.

**a** The name, address, and telephone number or email address of the person to whom applications should be addressed:  
**See Statement 8**

**b** The form in which applications should be submitted and information and materials they should include:  
**N/A**

**c** Any submission deadlines:  
**N/A**

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

**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
<p><b>a</b> <i>Paid during the year</i>  <b>EASTHAMPTON PUBLIC SCHOOLS</b>  <b>50 PAYSON AVE</b>  <b>EASTHAMPTON MA 01027</b></p>		<p><b>INNOVATIVE</b></p>	<p><b>PROGRAMS</b></p>	<p><b>76,915</b></p>
<p><b>Total</b> .....</p>				<p><b>3a</b> <b>76,915</b></p>
<p><b>b</b> <i>Approved for future payment</i>  <b>N/A</b></p>				
<p><b>Total</b> .....</p>				<p><b>3b</b></p>





**Part XVI Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

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

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

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

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

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

**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.

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

\_\_\_\_\_  
Signature of officer or trustee

\_\_\_\_\_  
Date

**TREASURER**  
Title

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	<b>William T Reichelt, CPA</b>	<b>William T Reichelt, CPA</b>	<b>07/24/23</b>	
	Firm's name	PTIN		
	<b>OnaWay, LLC</b>	<b>P00296621</b>		
Firm's address	Firm's EIN	Phone no.		
<b>P.O. Box 29</b>	<b>20-5507118</b>	<b>413-209-8364</b>		
<b>Easthampton, MA 01027-0029</b>				

## Federal Statements

### Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
COMMUNITY FOUNDATION OF W MA	\$ 37,200	\$ 37,200	\$ 37,200
Total	\$ 37,200	\$ 37,200	\$ 37,200

### Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Indirect Accounting Fees	\$ 1,418	\$	\$ 1,418	\$
Total	\$ 1,418	\$ 0	\$ 1,418	\$ 0

### Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Expenses	\$	\$	\$	\$
EVENT EXPENSES	1,385		1,385	1,385
FORM 990-PF TAXES	500		500	
LIABILITY INSURANCE	1,895		1,895	
LICENSES, FEES AND PERMITS	1,278		1,278	
POSTAGE	6		6	
WEB, IT SERVICES	125		125	
Total	\$ 5,189	\$ 0	\$ 5,189	\$ 1,385

## Federal Statements

### Statement 4 - Form 990-PF, Part II, Line 13 - Other Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
BENEFICIAL INTEREST COMM FOUNDATION	\$ 1,058,845	\$ 881,495	Market	\$ 881,495
Total	\$ 1,058,845	\$ 881,495		\$ 881,495

**Federal Statements**

**Statement 5 - Form 990-PF, Part III, Line 5 - Other Decreases**

<u>Description</u>	<u>Amount</u>
CHANGE IN FAIR MARKET VALUE	\$ 177,350
Total	\$ <u>177,350</u>

## Federal Statements

### Statement 6 - Form 990-PF, Part VII, Line 1 - List of Officers, Directors, Trustees, Etc.

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
GENEVIEVE BROUGH PO BOX 1100 EASTHAMPTON MA 01027	PRESIDENT	1.00	0	0	0
BOZENA DABEK PO BOX 1100 EASTHAMPTON MA 01027	TREASURER	1.00	0	0	0
JENNY PAPPAGEORGE PO BOX 1100 EATHAMPTON MA 01027	SECRETARY	1.00	0	0	0
LAURIE LAGANA BROWN PO BOX 1100 EASTHAMPTON MA 01027	DIRECTOR	1.00	0	0	0
KAREN DIONNE PO BOX 1100 EASTHAMPTON MA 01027	DIRECTOR	1.00	0	0	0
JEN FULCHER PO BOX 1100 EASTHAMPTON MA 01027	DIRECTOR	1.00	0	0	0
AMANDA KEMP PO BOX 1100 EASTHAMPTON MA 01027	DIRECTOR	1.00	0	0	0
SUSAN LAPOINTE PO BOX 1100 EASTAMPTON MA 01027	DIRECTOR	1.00	0	0	0

**Statement 7 - Form 990-PF, Part VIII-A, Line 1 - Summary of Direct Charitable Activities**

Description

LEARNING ENHANCEMENT GRANTS WHICH PROVIDE OPPORTUNITIES FOR ADDITIONAL CLASSES AND LEARNING EXPERIENCES FOR TEACHERS AND STUDENTS IN THE EASTHAMPTON MASSACHUSETTS SCHOOL DISTRICT.

**Statement 8 - Form 990-PF, Part XIV, Line 2a - Name, Address and Email for Applications**

Description

GENEVIEVE BROUGH 413-529-3354  
PO BOX 1100 EASTHAMPTON MA 01027  
gbrough@finckandperras.com

Form **2220**

**Underpayment of Estimated Tax by Corporations**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

Attach to the corporation's tax return.

Go to [www.irs.gov/Form2220](http://www.irs.gov/Form2220) for instructions and the latest information.

**2022**

Name **Easthampton Learning Foundation** Employer identification number **04-3324788**

**Note:** Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

**Part I Required Annual Payment**

1	Total tax (see instructions)	1	518
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	12a	
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c	Credit for federal tax paid on fuels (see instructions)	2c	
d	<b>Total.</b> Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, <b>do not</b> complete or file this form. The corporation does not owe the penalty	3	518
4	Enter the tax shown on the corporation's 2021 income tax return. See instructions. <b>Caution:</b> If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	481
5	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	481

**Part II Reasons for Filing**—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6  The corporation is using the adjusted seasonal installment method.
- 7  The corporation is using the annualized income installment method.
- 8  The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

**Part III Figuring the Underpayment**

	(a)	(b)	(c)	(d)	
9 <b>Installment due dates.</b> Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year.	9	05/15/22	06/15/22	09/15/22	12/15/22
10 <b>Required installments.</b> If the box on line 6 and/or line 7 above is checked, enter the amounts from Schedule A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	120	120	120	121
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions <i>Complete lines 12 through 18 of one column before going to the next column.</i>	11				
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		120	240	360
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0	0	0	0
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		120	240	
17 <b>Underpayment.</b> If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	120	120	120	121
18 <b>Overpayment.</b> If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.



**Part IV Figuring the Penalty**

	(a)	(b)	(c)	(d)
<b>19</b> Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	<b>19 See Worksheet</b>			
<b>20</b> Number of days from due date of installment on line 9 to the date shown on line 19				
<b>21</b> Number of days on line 20 after 4/15/2022 and before 7/1/2022				
<b>22</b> Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365}$ x 4% (0.04)				
<b>23</b> Number of days on line 20 after 6/30/2022 and before 10/1/2022				
<b>24</b> Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365}$ x 5% (0.05)				
<b>25</b> Number of days on line 20 after 9/30/2022 and before 1/1/2023				
<b>26</b> Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365}$ x 6% (0.06)				
<b>27</b> Number of days on line 20 after 12/31/2022 and before 4/1/2023				
<b>28</b> Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365}$ x 7% (0.07)				
<b>29</b> Number of days on line 20 after 3/31/2023 and before 7/1/2023				
<b>30</b> Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365}$ x %				
<b>31</b> Number of days on line 20 after 6/30/2023 and before 10/1/2023				
<b>32</b> Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365}$ x %				
<b>33</b> Number of days on line 20 after 9/30/2023 and before 1/1/2024				
<b>34</b> Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365}$ x %				
<b>35</b> Number of days on line 20 after 12/31/2023 and before 3/16/2024				
<b>36</b> Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366}$ x %				
<b>37</b> Add lines 22, 24, 26, 28, 30, 32, 34, and 36				

**38 Penalty.** Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns **38** \$ **23**

\*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at [www.irs.gov](http://www.irs.gov). You can also call 1-800-829-4933 to get interest rate information.

Form <b>2220</b>	<b>Form 2220 Worksheet</b>	2022
For calendar year 2022, or tax year beginning _____, and ending _____		

Name <b>Easthampton Learning Foundation</b>	Employer Identification Number <b>04-3324788</b>
------------------------------------------------	-----------------------------------------------------

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	<u>05/15/22</u>	<u>06/15/22</u>	<u>09/15/22</u>	<u>12/15/22</u>
Amount of underpayment	<u>120</u>	<u>120</u>	<u>120</u>	<u>121</u>
Prior year overpayment applied	_____			

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment	_____	_____	_____	_____	_____
Amount of payment	_____	_____	_____	_____	_____

Qtr	From	To	Underpayment	#Days	Rate	Penalty
1	5/15/22	6/30/22	120	46	4.00	1
1	6/30/22	9/30/22	120	92	5.00	2
1	9/30/22	12/31/22	120	92	6.00	2
1	12/31/22	5/15/23	120	135	7.00	3
2	6/15/22	6/30/22	120	15	4.00	0
2	6/30/22	9/30/22	120	92	5.00	2
2	9/30/22	12/31/22	120	92	6.00	2
2	12/31/22	5/15/23	120	135	7.00	3
3	9/15/22	9/30/22	120	15	5.00	0
3	9/30/22	12/31/22	120	92	6.00	2
3	12/31/22	5/15/23	120	135	7.00	3
4	12/15/22	12/31/22	121	16	6.00	0
4	12/31/22	5/15/23	121	135	7.00	3
<b>Total Penalty</b>						<b>23</b>
						=====

Easthampton Learning Foundation 04-3324788 Form 990-PF Estimates

Form **990-W**

(Worksheet)

Department of the Treasury  
Internal Revenue Service

**Estimated Tax on Unrelated Business Taxable  
Income for Tax-Exempt Organizations**  
(and on Investment Income for Private Foundations)  
Go to [www.irs.gov/Form990W](http://www.irs.gov/Form990W) for instructions and the latest information.  
Keep for your records. Do not send to the Internal Revenue Service.

OMB No. 1545-0047

**2022**

1	Unrelated business taxable income expected in the tax year		1	
2	<b>Tax on the amount on line 1.</b> See instructions for tax computation		2	
3	Alternative minimum tax for trusts. See instructions		3	
4	Total. Add lines 2 and 3		4	
5	Estimated tax credits. See instructions		5	
6	Subtract line 5 from line 4		6	
7	Other taxes. See instructions		7	
8	Total. Add lines 6 and 7		8	
9	Credit for federal tax paid on fuels. See instructions		9	
10a	Subtract line 9 from line 8. <b>Note:</b> If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	520	
b	Enter the tax shown on the 2021 return. See instructions. <b>Caution:</b> If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b		
c	<b>2022 Estimated Tax.</b> Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	520	

		(a)	(b)	(c)	(d)	
11	<b>Installment due dates.</b> See instructions	11	05/15/23	06/15/23	09/15/23	12/15/23
12	<b>Required installments.</b> Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12			520	
13	<b>2021 Overpayment.</b> See instructions	13				
14	<b>Payment due</b> (Subtract line 13 from line 12)	14			520	

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2022)

<b>Form 990-PF</b>		<b>Electronic Funds Withdrawal</b>		<b>2022</b>
		For calendar year 2022 or tax year beginning _____, ending _____		
Name <b>Easthampton Learning Foundation</b>			Employer Identification Number <b>04-3324788</b>	

**Form Payment Record**

This record is included with the IRS electronic file for taxpayers who elect to pay their tax balances by electronic funds withdrawal

Routing Transit Number .....	<u>211870935</u>
Bank Account Number .....	<u>410315685</u>
Type of Account .....	<u>checking</u>
Taxpayer Phone Number .....	<u>413-529-3354</u>
Requested Payment Date .....	<u>07/31/23</u>
Amount of Tax Payment .....	<u>41</u>

**DO NOT SUBMIT THIS DOCUMENT TO THE IRS**

Form <b>990-PF</b>	<b>Electronic Funds Withdrawal - Estimates</b>	<b>2023</b>
For calendar year 2023 or tax year beginning _____, ending _____		
Name	Employer Identification Number	
<b>Easthampton Learning Foundation</b>	<b>04-3324788</b>	

**Form Payment Record**

This record is included with the IRS electronic file for taxpayers who elect to pay their estimated taxes by electronic funds withdrawal

Quarter .....	3
Routing Transit Number .....	211870935
Bank Account Number .....	410315685
Type of Account .....	checking
Taxpayer Phone Number .....	413-529-3354
Requested Payment Date .....	09/15/23
Amount of Estimated Tax Payment .....	520

**DO NOT SUBMIT THIS DOCUMENT TO THE IRS**

Form <b>8868</b>	<b>Electronic Funds Withdrawal - Extension</b>	<b>2022</b>
For calendar year 2022 or tax year beginning _____, ending _____		
Name	<b>Easthampton Learning Foundation</b>	Employer Identification Number <b>04-3324788</b>

**Form Payment Record**

This record is included with the IRS electronic file for taxpayers who elect to pay their tax balances for the extension by electronic funds withdrawal

Form .....	<b>990-PF</b>
Routing Transit Number .....	<b>211870935</b>
Bank Account Number .....	<b>410315685</b>
Type of Account .....	<b>checking</b>
Taxpayer Phone Number .....	<b>413-529-3354</b>
Requested Payment Date .....	<b>05/12/23</b>
Amount of Tax Payment .....	<b>500</b>

**DO NOT SUBMIT THIS DOCUMENT TO THE IRS**

Form <b>990PF</b>	<b>Two Year Comparison Report</b>	<b>2021 &amp; 2022</b>
For calendar year 2022, or tax year beginning _____, ending _____		

Name **Easthampton Learning Foundation** Taxpayer Identification Number **04-3324788**

	2021		2022		Differences	
	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income
<b>Revenue</b>						
1. Contributions, gifts, grants, and similar amounts received	5,910		11,065		5,155	
2. Interest on savings and temporary cash investments	33	33	33	33		
3. Dividends and interest from securities						
4. Gross rents						
5. Net gain or (loss) from sale of assets						
6. Capital gain net income						
7. Gross profit or (loss)						
8. Other income	34,600	34,600	37,200	37,200	2,600	2,600
9. <b>Total.</b> Add lines 1 through 8	40,543	34,633	48,298	37,233	7,755	2,600
<b>Expenses &amp; Deductions</b>						
10. Compensation of officers, directors, trustees, etc.						
11. Other employee salaries and wages						
12. Pension plans, employee benefits						
13. Professional fees	1,490		1,418		-72	
14. Interest						
15. Taxes						
16. Depreciation and depletion						
17. Occupancy						
18. Other expenses	4,095		5,189		1,094	
19. Contributions, gifts, grants paid	7,220		76,915		69,695	
20. <b>Total expenses and disbursements.</b> Add lines 10 through 19	12,805		83,522		70,717	
21. <b>Net income (if negative investment activity, enter -)</b>	27,738	34,633	-35,224	37,233	-62,962	2,600
<b>Taxes</b>						
22. Excise Tax		481		518		37
23. Section 511 Tax						
24. Subtitle A income tax						
25. <b>Total Taxes</b>		481		518		37
<b>Due / Refund</b>						
26. Estimates and overpayments credited		57				-57
27. Foreign tax withheld						
28. Other Payments		500		500		
29. <b>Total payments and credits</b>		557		500		-57
30. <b>Balance due / (Overpayment)</b>		-76		18		94
31. Overpayment credited to next year						
32. Penalty				23		23
33. <b>Net due / (Refund)</b>		-76		41		117
<b>Other</b>						
34. Total assets	1,127,197		914,505		-212,692	
35. Total liabilities	220		102		-118	
36. <b>Net assets</b>	1,126,977		914,403		-212,574	

Form <b>990PF</b>	<b>Tax Return History</b>	<b>2022</b>
Use the 2Yr Report for more recent historical information		

Name **Easthampton Learning Foundation** Taxpayer Identification Number **04-3324788**

		2018		2019		2020	
		Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income
<b>Revenue</b>	1. Contributions, gifts, grants, and similar amounts received						
	2. Interest on savings and temporary cash investments					22	22
	3. Dividends and interest from securities						
	4. Gross rents						
	5. Net gain or (loss) from sale of assets						
	6. Capital gain net income						
	7. Gross profit or (loss)						
	8. Other income					33,600	33,600
	<b>9. Total. Add lines 1 through 8</b>	<b>9.</b>	0	0	0	0	33,622
<b>Expenses &amp; Deductions</b>	10. Compensation of officers, directors, trustees, etc.						
	11. Other employee salaries and wages						
	12. Pension plans, employee benefits						
	13. Professional fees					1,215	
	14. Interest						
	15. Taxes						
	16. Depreciation and depletion						
	17. Occupancy						
	18. Other expenses					3,025	
	19. Contributions, gifts, grants paid			0		2,500	
	<b>20. Total expenses and disbursements. Add lines 10 through 19</b>	<b>20.</b>					6,740
<b>21. Net income (if negative investment activity, enter -)</b>	<b>21.</b>	0	0	0	0	26,882	33,622
<b>Taxes</b>	22. Excise Tax						467
	23. Section 511 Tax						
	24. Subtitle A income tax						
	<b>25. Total Taxes</b>	<b>25.</b>					467
	<b>Due / Refund</b>	26. Estimates and overpayments credited					
27. Foreign tax withheld							
28. Other Payments							
<b>29. Total payments and credits</b>		<b>29.</b>					
<b>30. Balance due / (Overpayment)</b>		<b>30.</b>		0		0	467
31. Overpayment credited to next year							57
<b>32. Penalty</b>		<b>32.</b>					
<b>33. Net due / (Refund)</b>	<b>33.</b>		0		0	410	
<b>Other</b>	34. Total assets		0		0	989,070	
	35. Total liabilities		0		0	0	
	<b>36. Net assets</b>	<b>36.</b>	0		0	989,070	



### Federal Statements

#### Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
EASTHAMPTON SAVINGS BANK	\$ 33		14		
Total	<u>\$ 33</u>				

#### Other Investment Income

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>
COMMUNITY FOUNDATION OF W MA	\$ 37,200		14	
Total	<u>\$ 37,200</u>			

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Office Use Only: Fiscal Year

# THE COMMONWEALTH OF MASSACHUSETTS OFFICE OF THE ATTORNEY GENERAL

NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION  
ONE ASHBURTON PLACE

MAURA HEALEY  
ATTORNEY GENERAL

BOSTON, MASSACHUSETTS 02108

(617) 727-2200, ext. 2101  
[www.mass.gov/ago/charities](http://www.mass.gov/ago/charities)

## Form PC

Report for the Fiscal Period: 01/01/2022 to 12/31/2022

AG Account #: 044116 Federal ID #: 04-3324788

Electronic Payment Confirmation #: \_\_\_\_\_  
*Attach printout of electronic payment confirmation.*

Electronic Payment Date: \_\_\_\_\_

When did the organization first engage in charitable work in Massachusetts? 06/11/1996

Has the organization applied for or been granted IRS tax exempt status?  Yes  No

If yes, date of application OR date of determination letter: 01/07/2003

IRS Exemption under 501(c): 3

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions?  Yes  No

**Check all items attached (if applicable)**

- Filing Fee or Printout of
- Electronic Payment Confirmation
- Copy of IRS Return
- Audited Financial Statements/Review
- Amended Articles/By-Laws
- Schedule A-1
- Schedule A-2
- Schedule RO
- Schedule VCO
- Probate Account

### Organization Data

Name: Easthampton Learning Foundation

Mailing Address: PO Box 1100

City: Easthampton State: MA Zip: 01027

Phone Number: 413-529-3354 Fax Number: \_\_\_\_\_

Email: info@elfhelps.org Website: www.elfhelps.org

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions. Enter **up to 2** codes from Table 3 for your organization's main purpose(s)

Category	Code	Category	Code
County (Table 1)	<b>8</b>	Organization Purpose Code 1	<b>8</b>
Type of Organization (Table 2)	<b>2</b>	Organization Purpose Code 2	<b>60</b>

Please check box if final return prior to dissolution:

Office Use Only: **Payment Received**

**Easthampton Learning Foundation 04-3324788**

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All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

1. On what date was the organization created? 06/11/1996
2. Where was the organization created? Massachusetts

3. What is the form of organization? (check one)

Corporation <input type="checkbox"/>	Testamentary Trust <input type="checkbox"/>
Unincorporated Association <input checked="" type="checkbox"/>	Inter Vivos Trust <input type="checkbox"/>

Other (please describe): \_\_\_\_\_

4. Was your organization related to any other organization(s) during the reporting year (see definition "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14.  Yes  No

5. Enter your summary of financial data:

	Financial Data	Amounts
A.	Contributions, gifts, grants, and similar amounts received	11,065
B.	Gross support and revenue	48,298
C.	Program services and similar amounts paid out	76,915
D.	Fundraising expenses	
E.	Management and general expenses	
F.	Payments to affiliates	
G.	Total expenses	83,522
H.	Net assets or fund balances at the end of the year	914,403

6. List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	NONE				
2.					
3.					
4.					
5.					

7. Was any compensation provided to any of the individuals listed in question 6 above which was not quantified in your response to 6? If yes, please provide explanation (attach separate sheet)  Yes  No

**Easthampton Learning Foundation 04-3324788**

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8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	ONAWAY LLC	1,000	TAX PREPARATION
2.	STELLA CHAN	418	BOOKKEEPING
3.			
4.			
5.			

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number):

Bank	Address	Phone Number
Easthampton Savings Bank	36 Main Street, PO Box 351 EASTHAMPTON MA 01027	413-527-4111

10. What is the organization's accounting method?  Cash  Accrual  
 Other (specify): \_\_\_\_\_

11. If organization's mailing address is a P.O. Box, list the organization's full street address:

Address: 19 PAYSON AVENUE  
 City: EASTHAMPTON State: MA Zip Code: 01027

12. Contact Person Name: BOZENA DABEK

Street Address: PO BOX 1100  
 City: EASTHAMPTON State: MA Zip Code: 01027  
 Phone Number: 413-529-3354

**Easthampton Learning Foundation 04-3324788**

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13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf?  Yes  No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions?  Yes  No  
*If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.*

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box to the right to identify which exemption applies to your organization.

a religious organization	<input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. [The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.]	<input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates. **None**

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization. **See Statement 1**

18. Attach a list of name, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records. **See Statement 2**

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state?  Yes  No  
*If you attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.*

**Easthampton Learning Foundation 04-3324788**

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20. Has this organization or any of its officers, directors, or employees:

*If yes, please attach an explanation.*

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions?  Yes  No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency?  Yes  No
- (c) Been the subject of a proceeding regarding any solicitation or registration?  Yes  No
- (d) Entered into a voluntary agreement of compliance or consent judgment with, any government agency or in a case before a court or administrative agency?  Yes  No

21. Have any restrictions been removed during the year from donor-restricted funds?

*If yes, please attach an explanation.*

Yes  No

22. Have donor-restricted funds been loaned to unrestricted funds?

*If yes, please attach an explanation.*

Yes  No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see *instructions and definition sections*). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above?  Yes  No
- (b) Do you have an agreement with any individual described in Related Party definition, sections (a) or (b), containing such an agreement?  Yes  No

*If you answered yes for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.*

**Easthampton Learning Foundation 04-3324788**

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24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relative, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver or interest not otherwise reported).

*If the answer to any part of Question 24 is yes, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.*

<b>During the year:</b>			
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
H.	Has your organization paid or become obligated to pay wages, salary, or other compensation to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors or trustees has a relationship?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Easthampton Learning Foundation 04-3324788**

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**Signature Required**

**Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.**

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

Printed Name: **BOZENA DABEK**

Title: **TREASURER**

Name of Preparer: **OnaWay, LLC**

Address **P.O. Box 29**  
**Easthampton, MA 01027-0029**

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone Number **413-209-8364**



**Easthampton Learning Foundation 04-3324788**

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**Schedule A-1  
Solicitation Activities During Fiscal Year Covered By This Report**

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

\_\_\_\_\_

\_\_\_\_\_

Types of solicitation activities in which you expect to engage (*check all that apply*):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input type="checkbox"/>

Other (*specify*): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (*check all that apply*):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

\* Provide applicable names and addresses:

Professional Solicitor Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Easthampton Learning Foundation 04-3324788**

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**Schedule A-1 ctd.**

**Solicitation Activities During Fiscal Year Covered By This Report**

Identify the individuals who will have final responsibility for the charity's custody of contributions:

Name and Title: GENEVIEVE BROUGH PRESIDENT

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: BOZENA DABEK TREASURER

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

Name and Title: GENEVIEVE BROUGH PRESIDENT

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: BOZENA DABEK TREASURER

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Easthampton Learning Foundation 04-3324788**

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**Schedule A-2**

**Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year**

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

\_\_\_\_\_

\_\_\_\_\_

Types of solicitation activities in which you expect to engage (*check all that apply*):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input type="checkbox"/>

Other (*specify*): \_\_\_\_\_

Identify the method or methods you expect to use for the fundraising (*check all that apply*):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

\* Provide applicable names and addresses:

Professional Solicitor Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Professional Fundraising Counsel Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Commercial Co-Venturer Name: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Easthampton Learning Foundation 04-3324788**

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**Schedule A-2 ctd.**

**Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year**

Identify the individuals who will have final responsibility for the charity's custody of contributions:

Name and Title: GENEVIEVE BROUGH PRESIDENT

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: BOZENA DABEK TREASURER

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

Name and Title: GENEVIEVE BROUGH PRESIDENT

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: BOZENA DABEK TREASURER

Address PO BOX 1100

City EASTHAMPTON State MA Zip Code 01027

Name and Title: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Easthampton Learning Foundation 04-3324788**

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**Certification by Organization**

*Two different signatures required. Signers must be organization president or other authorized officer or trustee.*

**Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.**

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

Printed Name: BOZENA DABEK

Title: TREASURER

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

Printed Name: GENEVIEVE BROUGH

Title: PRESIDENT

**Massachusetts Statements**

**Statement 1 - Form PC, Page 4, Line 17 - Officers, Directors, Trustees, and Principal Salaried Executives**

<u>Name</u>	<u>Title</u>	<u>Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
GENEVIEVE BROUGH	PRESIDENT	PO BOX 1100	EASTHAMPTON	MA	01027
BOZENA DABEK	TREASURER	PO BOX 1100	EASTHAMPTON	MA	01027
JENNY PAPPAGEORGE	SECRETARY	PO BOX 1100	EATHAMPTON	MA	01027
LAURIE LAGANA BROWN	DIRECTOR	PO BOX 1100	EASTHAMPTON	MA	01027
KAREN DIONNE	DIRECTOR	PO BOX 1100	EASTHAMPTON	MA	01027
JEN FULCHER	DIRECTOR	PO BOX 1100	EASTHAMPTON	MA	01027
AMANDA KEMP	DIRECTOR	PO BOX 1100	EASTHAMPTON	MA	01027
SUSAN LAPOINTE	DIRECTOR	PO BOX 1100	EASTAMPTON	MA	01027

**Statement 2 - Form PC, Page 4, Line 18 - Individuals Authorized to Sign Checks or Responsible for Funds**

<u>Name</u>	<u>Title</u>	<u>Address</u>	<u>City</u>	<u>State</u>	<u>Zip</u>
Genevieve Brough	President	PO BOX 1100	EASTHAMPTON	MA	01027
Bozena Dabek	Treasurer	PO BOX 1100	EASTHAMPTON	MA	01027