Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

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/Form990 for instructions and the latest information.

Open to Public Inspection

\overline{A}	For the	2024 calend	dar year, or tax year beginning January 1 , 2024, and ending Decem	her 31	, 20 24	77.77
В		applicable:	C Name of organization Assist M.E.	1	r identification i	number
				-	81-1704351	idilibei
님	Address	-	Doing business as			
님	Name ch		Number and street (or P.O. box if mail is not delivered to street address) Room/suite	E Telephon	04-659-1123	
님	Initial ret		5034 Big Bend Drive City or town, state or province, country, and ZIP or foreign postal code	— <i>'</i>	04-037-1123	
님		um/terminated	Lancaster, SC 29720	C C	nointe &	435732
님	Amende	(1)		G Gross red	bordinates? Ye	
ш	Applicati	ion pending			ncluded? Ye	
_	Tour our				See instructions.	S
-		mpt status:		exemption nur		
<u></u>			Corporation Trust Association Other L Year of formation: 2014	1		sc
				M State of I	egal domicile:	30
P	art I	Summar				
	1		cribe the organization's mission or most significant activities:			
9		medical equ	ole with impaired mobility regain their independence and quality of life by collecting an	a providing	mobility-rela	tea
Activities & Governance		·				
E						
Š			box if the organization discontinued its operations or disposed of more than 2		et assets.	
æ			voting members of the governing body (Part VI, line 1a)	3		7
es			independent voting members of the governing body (Part VI, line 1b)	4		7
ž			er of individuals employed in calendar year 2024 (Part V, line 2a)	5		0
ö			er of volunteers (estimate if necessary)	6		60
-			ted business revenue from Part VIII, column (C), line 12	7a		0
	b	Net unrelate	ed business taxable income from Form 990-T, Part I, line 11	7b		0
			Prior Ye		Current Ye	ar
ا يو			ns and grants (Part VIII, line 1h)	17334	N EXECUTE	435725
盲		-	rvice revenue (Part VIII, line 2g)	0		0
Revenue			income (Part VIII, column (A), lines 3, 4, and 7d)	0		7
-	11	Other reven	ue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0		0
			e-add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17334		435732
	13	Grants and	similar amounts paid (Part IX, column (A), lines 1-3)	0		0
	14	Benefits pai	d to or for members (Part IX, column (A), line 4)	0		0
0	15	Salaries, oth	er compensation, employee benefits (Part IX, column (A), lines 5–10)	0		0
Expenses	16a	Professiona	I fundraising fees (Part IX, column (A), line 11e)	0	V III	0
ē	b	Total fundra	ising expenses (Part IX, column (D), line 25) 0	La pola aris.		
<u> </u>			nses (Part IX, column (A), lines 11a-11d, 11f-24e)	28079		422182
			ses. Add lines 13-17 (must equal Part IX, column (A), line 25)	28079		422182
			s expenses. Subtract line 18 from line 12	-10745		13550
. 8	P 45	1. 7	Beginning of Cu	rent Year	End of Ye	
Fund Balances	20	Total assets	(Part X, line 16)	1322		14872
28			es (Part X, line 26)	0	THE RESERVE	0
1			or fund balances. Subtract line 21 from line 20	1322		14872
	ri II	Signatur			1	
			declare that I have examined this return, including accompanying schedules and statements, and to the	ne hest of my	knowledge and	helief it is
			Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		ino Wicago and	501101, 11 15
	- 1	Charles.	Sheekan	5/15/2	025	
ig	n	(Signature of	officer	ate	1020	
_		lah.	Sheehan, Executive Director			
ler	e	Type or prin	tenmo and title	_	Walter Street	-
		_	t name and title Preparer's signature Date	1	if PTIN	-110
ai	d	Preparer's n	Preparer's signature Date	Check self-employ		4
	parer					-
	e Only			s EIN		
		Firm's addre		ne no.		
_			is return with the preparer shown above? See instructions		. Tyes	□ No
For	Paperw	ork Reduction	on Act Notice, see the separate instructions. Cat. No. 11282Y		Form 9	90 (2024)

Part		ce Accomplishments a response or note to any line in this	s Part III	
1	Briefly describe the organization's mis			pility-related
2		ignificant program services during the		ne Yes 🗹 No
3		on Schedule O. ting, or make significant changes ir		m □ Yes ☑ No
	If "Yes," describe these changes on S	Schedule O.		
4		service accomplishments for each of (c)(4) organizations are required to reply, for each program service reported.		
4a	(Code:) (Expenses \$	303748 including grants of \$) (Revenue \$	303748)
	In-kind donations of equipment subseq	uently provided to individuals in need c	onsistent with the organization's m	
4b	(Code:) (Expenses \$	93920 including grants of \$) (Revenue \$	93920)
	In-kind donations of donated storage s	pace to support the organization's missi	on. 	
10	(Codo: \(\(\frac{\paraoo}{2}\)	19413 including grants of \$) (Revenue \$	\
4c	(Code:) (Expenses \$	ividuals in need in accordance with the) (nevertue φ) (nevertue φ)
	Turonasco or equipment to support ma			
4d	Other program services (Describe on	Schedule O.)		
		g grants of \$) (Reven	ue \$)	
4e	Total program service expenses	417081		

18

19

21

	90 (2024)			Page
Part	Checklist of Required Schedules		V	NI.
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	No
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	~	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I </i>	3		~
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4		,
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		/
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		_
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		,
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes,"</i> complete Schedule D, Part III	8		~
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If</i> "Yes," <i>complete Schedule D, Part IV</i>	9		,
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10		~
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a		,
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		~
С	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		~
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		,
e f	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11e		\ \ \ \ \ \
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		~
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		~
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		~
14a b	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14a		•
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	14b		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.	15		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	16		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on

Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

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19

20a

20b

Part	Checklist of Required Schedules (Continued)			
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		~
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		1
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a			,
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24a 24b		V
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		'
d 25a	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	24d		~
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		~
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		_
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			<u> </u>
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
27	controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26		~
27	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
00	persons? If "Yes," complete Schedule L, Part III	27		~
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		V
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		-
	"Yes," complete Schedule L, Part IV	28c		~
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	~	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		1
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		~
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
33	complete Schedule N, Part II	32		-
30	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		~
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
35a	or IV, and Part V, line 1	34 35a		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	JJa		+
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 </i>	36		,
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
38	and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	37		~
55	19? Note: All Form 990 filers are required to complete Schedule O	38		-
Part	· · · · · · · · · · · · · · · · · · ·			
	Check if Schedule O contains a response or note to any line in this Part V		Yes	. L
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0			.10
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	10	1	

Part	V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		~
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O .	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		~
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		~
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		~
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		~
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		~
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7с		~
d	If "Yes," indicate the number of Forms 8282 filed during the year			-
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		-
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .	7f		-
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		/
h 8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	7h		~
O	sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		~
9	Sponsoring organizations maintaining donor advised funds.	0		
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		~
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		~
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b 0			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources. (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		~
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	10-		
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		~
b	Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which			
D	the organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		~
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b		-
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		~
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		~
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952, or 4953?	17		~
	If "Yes," complete Form 6069.			

Form 990 (2024) Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Section A. Governing Body and Management No 1a Enter the number of voting members of the governing body at the end of the tax year . . . 1a If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. Enter the number of voting members included on line 1a, above, who are independent . 1b 6 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with 2 1 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? . 5 6 6 Did the organization have members, stockholders, or other persons who had the power to elect or appoint 7a Are any governance decisions of the organization reserved to (or subject to approval by) members, 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a 1 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No **10a** Did the organization have local chapters, branches, or affiliates? 10a If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a **b** Describe on Schedule O the process, if any, used by the organization to review this Form 990. **12a** Did the organization have a written conflict of interest policy? *If "No," go to line 13* 12a Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c 13 13 Did the organization have a written document retention and destruction policy? 14 14 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official 15a 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement 16a v b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed SC 17 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) 18 (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain on Schedule O)
 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

State the name, address, and telephone number of the person who possesses the organization's books and records. Jack Sheehan, 5034 Big Bend Drive, Lancaster, SC 29720

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

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

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

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

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

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

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

				(0	C)					
(A)	(B)				ition			(D)	(E)	(F)
Name and title	Average					e than o is both		Reportable	Reportable	Estimated amount
	hours per week	office	er and	d a d	lirect	or/trust	tee)	compensation from the	compensation from related	of other compensation
	(list any	Individual trustee or director	Ins	Officer	<u>8</u>	Hig em	Former	organization (W-2/	organizations (W-2/	from the
	hours for	direc	l tt	cer	/ em	hes	mer	1099-MISC/	1099-MISC/	organization and
	related organizations	otor t	iona		Key employee	ee t cor	,	1099-NEC)	1099-NEC)	related organizations
	below	rust	ŧ		yee	npe				
	dotted line)	ee	Institutional trustee			Highest compensated employee				
						ed				
(1) Jack Sheehan	40									
(0)		-						0	0	0
(2) Henry Lander	8	-			,			0	0	0
(3) Ann Marie Buerle	2							0	0	0
(b) Annimaric Ducite	-				,			0	0	0
(4) James Dye	8									
		1			~			0	0	0
(5) Sherry Simpson	10									
					~			0	0	0
(6) Jolyn Sloan	29									
					~			0	0	0
(7) Kyle Taura	4	-			١.			_	_	_
(0)					~			0	0	0
(8)		-								
(9)										
<u>.(V)</u>	+									
(10)										
		1								
(11)										
(12)		1								
(40)										
(13)		-								
(14)										
V-7	 	†								
	1	i	1	1	1	i	1	1	1	I .

(A)

	Name and title	Average hours per week	officer and a director/tru						Reportable compensation from the	Reports compens from rel	sation	on of other			
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)		ns (W-2/ ISC/	fro	om the ization a	and	
(15)															
(16)															
(25)															
1b	Subtotal			٠.					0		0			0	
С	Total from continuation sheets to Part	VII, Sectio	n A						0		0			0	
d	Total (add lines 1b and 1c) Total number of individuals (including but				Nict	tod			uho rossivod mor	than \$1	00,000	of		0	
	reportable compensation from the organi		ו נט נו	1056	# IISI	lea	above	∌) vv	ono received mon	e uiaii pii	50,000	OI			
3	Did the organization list any former of	officer. dire	ector.	tru	ıste	e. k	kev e	am	olovee, or highes	t compe	nsated		Yes	No	
	employee on line 1a? If "Yes," complete	Schedule J	for s	uch	ind	ivid	ual					3		~	
4	For any individual listed on line 1a, is the organization and related organizations														
5	individual	or accrue co	 ompe	nsa	tion	fro	 m any	/ un		ion or ind	 Iividual	4		<i>'</i>	
	for services rendered to the organization											5		/	
Secti 1	on B. Independent Contractors Complete this table for your five high	nest comp	ensati	ed.	inde	ane	ndent	CC	ontractors that r	eceived	more i	than \$1	וחח חר	<u> </u>	
	compensation from the organization. Rep														
	(A) Name and business add	ress							(B) Description of serv	rices	((C) Compens	ation		
N/A								N/A	A					N/A	
2	Total number of independent contractor received more than \$100,000 of compens						ted to	th	hose listed abov	e) who	e) who				
												Forn	n 990	(2024)	

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

(B)

Position (do not check more than one

(D)

(E)

Part VIII Statement of Revenue

		Check if Schedule	Осо	ntains a re	spon	se or note to an	y line in this Pa	rt VIII		
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Ś, Ś	1a	Federated campaign	ns .		1a	0				
Contributions, Gifts, Grants, and Other Similar Amounts	b	Membership dues			1b	0				
ع ق	С	Fundraising events			1c	0				
Ţ, ţ	d	Related organization			1d	0				
ੂੰ ਤੋਂ	е	Government grants			1e	0				
ns,	f	All other contribution								
育		and similar amounts no	ot inclu	uded above	1f	435725				
ᅙᇎ	g	Noncash contribution	ons in	cluded in						
달	_	lines 1a-1f			1g	\$ 397668				
Contributions, Gifts, Grants, and Other Similar Amounts	h	Total. Add lines 1a-	-1f .				435725			
						Business Code				
မွ	2a						0	0	0	0
اہ ≧َ	b						0	0	0	0
yram Ser Revenue	С						0	0	0	0
E Š	d						0	0	0	0
<u> </u>	e						0	0	0	0
Program Service Revenue	f	All other program se	ervice	revenue .			0	0	0	0
_	g	Total. Add lines 2a-					0			
	3	Investment income								
		other similar amoun	its) .				7	7	0	0
	4	Income from investr	nent c	of tax-exem	npt bo	nd proceeds	0	0	0	0
	5	5			-	-	0	0	0	0
		,		(i) Real		(ii) Personal				
	6a	Gross rents	6a		0	0				
	b	Less: rental expenses	6b		0	0				
	С	Rental income or (loss)			0	0				
	d	Net rental income o		s)			0	0	0	0
	7a	Gross amount from	Ì	(i) Securit		(ii) Other				
		sales of assets			_	_				
		other than inventory	7a		0	0				
<u>o</u>	b	Less: cost or other basis								
Revenue		and sales expenses .	7b		0	0				
ě	С	Gain or (loss)	7c		0	0				
	d	Net gain or (loss)	· .				0	0	0	0
Other	8a	Gross income from								
Б		events (not including		0						
		of contributions rep	ported	d on line						
		1c). See Part IV, line	e 18		8a	0				
	b	Less: direct expens	es .		8b	0				
	С	Net income or (loss)) from	fundraisin	g eve	nts	0		0	0
	9a	Gross income f								
		activities. See Part I	IV, line	e 19 .	9a	0				
	b	Less: direct expens	es .		9b	0				
	С	Net income or (loss)) from	gaming ad	tivitie	es	0	0	0	0
	10a	Gross sales of ir		ory, less						
		returns and allowan	ces		10a	474				
	b	Less: cost of goods	sold		10b	474				
	С	Net income or (loss)) from	sales of in	vento	ry	0	0	0	0
<u>s</u>						Business Code				
eor le	11a						0	0	0	0
scellaneo Revenue	b						0	0	0	0
ĕ	С						0	0	0	0
Miscellaneous Revenue	d	All other revenue			-		0	0	0	0
2	е	Total. Add lines 11a					0			
	12	Total revenue. See	instr	uctions .			435732	7	0	0

Part IX Statement of Functional Expenses

Section 50	1(c)(3) and 50)1(c)(4)	organ	nizations	must complete	all colu	ımns. A	VII othe	er or	ganizat	ions mus	t compl	ete colu	ımn (A	4).	
												,					

	Check if Schedule O contains a response	or note to any line	e in this Part IX .		
	t include amounts reported on lines 6b, 7b, , and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0	0		
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign	0	0		
	organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 5	Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees	0	0	0	0
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	0	0	0	0
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9	Other employee benefits	0	0	0	0
10	Payroll taxes	0	0	0	0
11	Fees for services (nonemployees):				
а	Management	0	0	0	0
b	Legal	0	0	0	0
C	Accounting	0	0	0	0
d	Lobbying	0	0	0	0
e f	Investment management fees	0	0	0	0
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0			•
12	Advertising and promotion	2380	0	1804	0 576
13	Office expenses	1188	0	1188	0
14	Information technology	0	0	0	0
15	Royalties	0	0	0	0
16	Occupancy	93920	0	93920	0
17 18	Travel	0	0	0	0
10	for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings .	0	0	0	0
20	Interest	0	0	0	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization .	0	0	0	0
23	Insurance	1533	0	1533	0
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	In-kind equipment donations	303748	303748	0	0
b	Equipment purchases	19413	19413	0	0
C					
d e	All other expenses	0	0	0	0
25	Total functional expenses. Add lines 1 through 24e	422182	323161	98445	576
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)	,	525.76	75116	570

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Par	tX		📙
			(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing	1322	1	14872
	2	Savings and temporary cash investments	0	2	0
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons	0	5	0
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
တ	7	Notes and loans receivable, net	0	7	0
Assets	8	Inventories for sale or use	0	8	0
As	9	Prepaid expenses and deferred charges	0	9	0
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 0			
	b	Less: accumulated depreciation 10b 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments – other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0		0
	15	Other assets. See Part IV, line 11	0	15	0
	16	Total assets. Add lines 1 through 15 (must equal line 33)	1322	16	14872
	17	Accounts payable and accrued expenses	0	17	0
	18	Grants payable	0	18	0
	19	Deferred revenue	0	19	0
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D .	0	21	0
တ္ဆ	22	Loans and other payables to any current or former officer, director,			
ij		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons	0	22	0
Ë	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17–24). Complete Part X			
		of Schedule D	0	25	0
	26	Total liabilities. Add lines 17 through 25	0	26	0
Ş		Organizations that follow FASB ASC 958, check here			
ž		and complete lines 27, 28, 32, and 33.			
ala	27	Net assets without donor restrictions	1322	27	9492
Ä	28	Net assets with donor restrictions	0	28	5380
our		Organizations that do not follow FASB ASC 958, check here			
Ť		and complete lines 29 through 33.			
0.0	29	Capital stock or trust principal, or current funds	0	29	0
Net Assets or Fund Balances	30	Paid-in or capital surplus, or land, building, or equipment fund	0		0
4SE	31	Retained earnings, endowment, accumulated income, or other funds .	0	31	0
et '	32	Total net assets or fund balances	1322	32	14872
Z	33	Total liabilities and net assets/fund balances	0	33	0

Part XI						
	Check if Schedule O contains a response or note to any line in this Part XI					
1 To	tal revenue (must equal Part VIII, column (A), line 12)	1			43	35732
2 To	tal expenses (must equal Part IX, column (A), line 25)	2			42	22182
3 Re	venue less expenses. Subtract line 2 from line 1	3			1	13550
4 Ne	et assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4				1322
5 Ne	et unrealized gains (losses) on investments	5				0
6 Do	onated services and use of facilities	6				0
7 Inv	vestment expenses	7				0
	or period adjustments	8				0
	her changes in net assets or fund balances (explain on Schedule O)	9				0
	et assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	, column (B))	10			1	14872
Part XII	Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII		<u> </u>			
			_		Yes	No
	counting method used to prepare the Form 990: V Cash Accrual Other Other Other Other Other , expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expanization changed its method of accounting from a prior year or checked "Other," expansion changed its method of accounting the prior of the prior o	nlain	<u></u>			
	the organization changed its method of accounting from a prior year of checked. Other, exhabited O.	piairi	OII			
	ere the organization's financial statements compiled or reviewed by an independent accountant?			2a	7	
	"Yes," check a box below to indicate whether the financial statements for the year were con			_a		
	viewed on a separate basis, consolidated basis, or both.	ipiioo	0.			
	Separate basis Consolidated basis Both consolidated and separate basis					
	ere the organization's financial statements audited by an independent accountant?		3	2b		~
	"Yes," check a box below to indicate whether the financial statements for the year were audi	ed o				
	parate basis, consolidated basis, or both.					
	Separate basis Consolidated basis Both consolidated and separate basis					
	'Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for over	rsigh	t of			
the	e audit, review, or compilation of its financial statements and selection of an independent accounta	nt?	. 2	2c	~	
If t	the organization changed either its oversight process or selection process during the tax year, ex	plain	on			
Sc	hedule O.					
	a result of a federal award, was the organization required to undergo an audit or audits as set for	th in	the			
Un	iform Guidance, 2 C.F.R. Part 200, Subpart F?		. 3	3a		~
	'Yes," did the organization undergo the required audit or audits? If the organization did not und					
rec	quired audit or audits, explain why on Schedule O and describe any steps taken to undergo such a	udits	. 3	3b	200	

Form **990** (2024)

Schedule B (Form 990)

(Rev. December 2024) Department of the Treasury Internal Revenue Service

Name of the organization

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

Employer identification number

81-1704351 Assist M.E. 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 331/3% 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) filling 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

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).

Name of organization

Employer identification number

Assist M.E.

81-1704351

ASSIST WI.	<u>L.</u>		01 1704001	
Part I	Contributors (see instructions). Use duplicate con	oies of Part I if additional space is r	needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
_1	Charlotte Woman's Club P.O. Box 472249, Charlotte, NC Charlotte, NC 28247	¢ 6000	Person Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
2	St Matthew Catholic Church 8015 Ballantyne Commons Parkway Charlotte, NC 28277	\$	Person Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution	
		\$	Person	

Name of organization

Employer identification number

(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	\$	
	Description of noncash property given (b) (b) Description of noncash property given	Description of noncash property given (b) Description of noncash property given (c) FMV (or estimate) (See instructions.) (d) FMV (or estimate) (See instructions.) (e) FMV (or estimate) (See instructions.) (f) FMV (or estimate) (See instructions.) (h) Description of noncash property given (c) FMV (or estimate) (See instructions.) (c) FMV (or estimate) (See instructions.) (d) FMV (or estimate) (See instructions.) (e) FMV (or estimate) (See instructions.) (f) FMV (or estimate) (See instructions.) (h) Description of noncash property given (c) FMV (or estimate) (See instructions.)

Schedule B (Form 990) (Rev. 12-2024) Name of organization **Employer identification number** Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. (b) Purpose of gift (c) Use of gift (d) Description of how gift is held from Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. (c) Use of gift (b) Purpose of gift (d) Description of how gift is held fŕom Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. (c) Use of gift (b) Purpose of gift (d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Part I

Schedule B (Form 990) (Rev. 12-2024)

Relationship of transferor to transferee

SCHEDULE 0 (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
Assist M.E.	81-1704351
Part VI, Section B, 11b: Form 990 and supporting schedules were circulated to all board members for review	
Part VI, Section C, 19: The organization's financial statements are available upon request.	
Part VI, Section C, 20: Jack Sheehan, 5034 Big Bend Dr. Lancaster, SC 29720, 704-659-1123	
Tart V1, 300ttoff 0, 20. 3auk 3fi00ffafi, 3004 big befid bit Editods(a), 300 27720, 704 037 1120	

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.

Attach to Form 990.

Attach to Form 990.

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

Assist M.E. 81-1704351

Part I Types of Property

Part	Types of Property						
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	Method o	(d) f determini tribution am	-
1	Art—Works of art			, ,			
2	Art—Historical treasures						
3	Art – Fractional interests						
4	Books and publications						
5	Clothing and household						
	goods						
6	Cars and other vehicles						
7	Boats and planes						
8	Intellectual property						
9	Securities—Publicly traded .						
10	Securities—Closely held stock						
11	Securities—Partnership, LLC,						
	or trust interests						
12	Securities-Miscellaneous .						
13	Qualified conservation						
	contribution—Historic						
	structures						
14	Qualified conservation						
	contribution-Other						
15	Real estate - Residential						
16	Real estate—Commercial .						
17	Real estate - Other						
18	Collectibles						
19	Food inventory						
20	Drugs and medical supplies .						
21	Taxidermy						
22	Historical artifacts						
23	Scientific specimens						
24	Archeological artifacts						
25	Other (Donated equipment)	~	1952	303748	Fair market v	alue	
26	Other (Donated storage space)	V	3	93920	Fair market v	alue	
27	Other ()						
28	Other (
29	Number of Forms 8283 received						
	which the organization completed	Form 8283	3, Part V, Donee Acknowled	lgement	29	0	
						Yes	No
30a	During the year, did the organizat						
	28, that it must hold for at least 3						
	used for exempt purposes for the		ing period?			30a	~
b	If "Yes," describe the arrangemen						
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard						
	contributions?					31	~
32a	Does the organization hire or use	-	_	•			
						32a	~
	If "Yes," describe in Part II.						
33	If the organization didn't report an describe in Part II.	amount in	column (c) for a type of pro	perty for which column (a) i	s checked,		

Schedule M (Form 990) 2024 Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information. \$303,748 fair market value of in-kind donated equipment calculated using Medicare used price per unit \$93,920 fair market value of in-kind donated storage space \$397,668 total fair market value of non-cash contributions included in Part VIII,1g

Schedule M (Form 990) 2024 Page 3

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Schedule M (Form 990), such as legislation enacted after the schedule and its instructions were published, go to www.irs.gov/Form990.

Note: Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990.

Purpose of Schedule

Schedule M (Form 990) is used by an organization that files Form 990 to report the types of noncash contributions received during the year by the organization and certain information regarding such **contributions**. The schedule requires reporting of the quantity and the reported financial statement amount of noncash contributions received by type of property. Report noncash donated items even if sold immediately after received. Don't report noncash contributions received by the organization in a prior year. Don't report donations of services or the donated use of facilities, equipment, or materials donated.

Who Must File

An organization that answered "Yes" to Form 990, Part IV, line 29 or 30, must complete Schedule M (Form 990) and attach it to Form 990. This means an organization that reported more than \$25,000 of aggregate noncash contributions on Form 990, Part VIII, line 1g, or that during the year received contributions of art, historical treasures, or other similar assets, or qualified conservation contributions, regardless of whether it reported any revenues for such contributions in Part VIII.

If an organization isn't required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Specific Instructions Part I. Types of Property

Column (a). Check the box if during the year the organization received any contributions of the property type identified.

Column (b). For each type of property received during the year, enter the number of **contributions** or the number of items contributed, determined in accordance with the organization's recordkeeping practices. Explain in Part II of this schedule whether the organization is reporting the number of

contributions or the number of items received, or a combination of both methods. As described below, for contributions of securities, such as publicly traded stock, treat each separate gift (rather than each share received) as an item for this purpose.

Organizations that receive contributions of books, publications, clothing, and household goods aren't required to complete column (b) for those items reported on lines 4 and 5.

Columns (c)–(d). In column (c), enter the revenues reported on Form 990, Part VIII, line 1g, for the appropriate property type. If none were reported, enter "0."

In column (d), describe the method used to determine the amount reported on Form 990, Part VIII, line 1g (for example, cost or selling price of the donated property, sale of comparable properties, replacement cost, opinions of experts, etc.). See Pub. 561, Determining the Value of Donated Property, for more information.

Example 1. A used car in poor condition is donated to a local high school for use by students studying car repair. A used car guide shows the dealer retail value for this type of car in poor condition is \$1,600. However, the guide shows the price for a private party sale of the car is only \$750. The fair market value of the car is considered to be \$750, which is the amount the organization reported on Form 990, Part VIII, line 1g. In column (c), the organization should enter \$750. In column (d), the organization should enter "sale of comparable properties and/or opinion of expert" as the method used to determine fair market value.

Example 2. An organization primarily receives bulk donations of clothing, household goods, and other similar items, intended for resale. Under its permitted financial reporting practices, it doesn't recognize or record revenue at the time of receipt of the contribution, but instead records such items in inventory and reports contribution revenues at the time of sale based on prior inventory turnover experience. In column (c), the organization can enter the amount that represents the total estimated amount of annual sales revenue for each type of property received under its permitted financial reporting method, and in column (d), enter "resale value or annual sales revenue" as the method of determining revenue.

Museums and other organizations that don't report contributions of **art**, **historical treasures**, and other similar items as revenue, as permitted under generally accepted accounting principles, enter "0" in column (c) and leave column (d) blank. The organization can explain in Part II that a zero amount was reported on Form 990, Part VIII, line 1g, because the museum did not capitalize its collections, as allowed under Financial Accounting Standards Board Accounting Standards Codification 958-360-25 (ASC 958-360-25).

An organization that received **qualified conservation contributions** or **conservation easements** must report column (c) revenue consistent with how it reports revenue from such contributions in its books, records, and financial statements. The organization must also report revenue from such qualified conservation contributions and conservation easements consistently with how it reports such revenue in Form 990, Part VIII.

Line 1. Works of art include paintings, sculptures, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, photography, film, video, installation and multimedia arts, rare books and manuscripts, historical memorabilia, and other similar objects. Works of art don't include collectibles reported on line 18 or taxidermy reported on line 21.

Line 2. An historical treasure is a building, structure, area, or property with recognized cultural, aesthetic, or historical value that is significant in the history, architecture, archeology, or culture of a country, state, or city.

Line 3. A **contribution** of a fractional interest in art is a contribution, not in trust, of an undivided portion of a donor's entire interest in a work of art. A contribution of the donor's entire interest must consist of a part of each substantial interest or right the donor owns in such work of art and must extend over the entire term of the donor's interest in the property. A gift generally is treated as a gift of an undivided portion of a donor's entire interest in property if the donee is given the right, as a tenant in common with the donor, to possession, dominion, and control of the property for a portion of each year appropriate to its interest in such property. For each work of art or item, report in column (b) the fractional interest for each year an interest in the property is received for the underlying work of art or item. See section 170(o) for special rules for fractional gifts.

Line 4. Enter information about contributions of all books and publications. Don't include rare books and manuscripts reported on line 1, collectibles reported on line 18, and archival records reported on lines 25 through 28.

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Line 5. Enter information about clothing items and household goods that were in good used condition or better. Clothing items and household goods that weren't in good used condition or better are to be reported as a separate type in "Other" beginning with line 25.

Lines 6–7. On line 6, include only contributions of motor vehicles manufactured primarily for use on public streets, roads, and highways. Don't include on line 6 or 7 contributions of the donor's stock in trade or property held by the donor primarily for sale to customers in the ordinary course of a trade or business. The organization is required to furnish to the donor and file with the IRS Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, for contributions reported on these lines. See Form 990, Part V, line 7h.

Line 8. Intellectual property is any patent, copyright (other than a copyright described in section 1221(a)(3) or 1231(b)(1)(C)), trademark, trade name, trade secret, know-how, software (other than software described in section 197(e)(3)(A)(i)), or similar property. The organization is required to furnish to the donor and file with the IRS Form 8899, Notice of Income From Donated Intellectual Property, for certain contributions on this line. See Form 990, Part V, line 7g.

Line 9. Publicly traded securities means securities for which (as of the date of the contribution) market quotations are readily available on an established securities market. For each security, treat each separate gift (rather than each share received) as a contribution for this purpose. Include on this line interests in publicly traded partnerships, limited liability companies or trusts, and publicly traded corporations.

Line 10. Closely held stock means shares of stock issued by a corporation that isn't publicly traded. For each security, treat each separate gift (rather than each share received) as a contribution for this purpose.

Line 11. Enter information about contributions of interests in a partnership, limited liability company, or trust that isn't publicly traded. For each security, treat each separate gift (rather than each share received) as a contribution for this purpose.

Line 12. Enter information about contributions of securities that aren't reported on lines 9 through 11. For each security, treat each separate gift (rather than each share received) as a contribution for this purpose.

Lines 13–14. A qualified conservation contribution is a contribution of a qualified real property interest to a qualified organization exclusively for conservation purposes. A qualified real property interest means any of the following interests in real property.

- 1. The entire interest of the donor;
- 2. A remainder interest; or
- 3. A restriction (an easement), granted in perpetuity, on the use that may be made of the real property.

A *qualified organization* means an organization that is:

- 1. A **governmental unit** described in section 170(c)(1);
- 2. A publicly supported charitable organization described in sections 501(c)(3) and 170(b)(1)(A)(vi) or section 509(a)(2) (see the instructions for Parts II and III of Schedule A (Form 990)); or
- 3. A supporting organization described in sections 501(c)(3) and 509(a)(3) that is controlled by a governmental unit or a publicly supported charitable organization.

In addition, a qualified organization must have a commitment to protect the conservation purposes of a qualified conservation contribution, and have the resources to enforce those restrictions.

A conservation purpose means:

- 1. The preservation of land areas for outdoor recreation used by, or for the education of, the general public;
- 2. The protection of a relatively natural habitat of fish, wildlife, plants, or similar ecosystems;
- 3. The preservation of open space (including farmland and forest land) where such preservation is for the scenic enjoyment of the general public or pursuant to a clearly delineated federal, state, or local governmental conservation policy; or
- 4. The preservation of an historically important land area or a certified historic structure.

See section 170(h) for additional information, including special rules for the conservation purpose requirement for buildings in registered historic districts.

On line 13, enter information about contributions of a qualified real property interest that is a restriction for the exterior of a certified historic structure. A **certified historic structure** is any building or structure listed on the National Register of Historic Places as well as any building certified as being of

historic significance to a registered historic district. See section 170(h)(4)(B) for special rules that apply to contributions made after August 17, 2006.

On line 14, enter information about qualified conservation contributions other than those entered on line 13. This includes **conservation easements** to preserve land areas for outdoor recreation used by, or for the education of, the general public; to protect a relatively natural habitat or ecosystem; to preserve open space; or to preserve an historically important land area.

Line 15. Enter information about contributions of residential real estate. Include information about contributions (not in trust) of a remainder interest in a personal residence that wasn't the donor's entire interest in the property. The term "personal residence" includes any property used by the donor as a personal residence but isn't limited to the donor's principal residence. The term "personal residence" also includes stock owned by the donor as a tenantstockholder in a cooperative housing corporation if the dwelling the donor is entitled to occupy as a tenantstockholder is used by the donor as a personal residence. Don't enter information about contributions of the use of facilities or property, as such contributions aren't reportable on Form 990, Part VIII.

Line 16. Enter information about contributions of commercial real estate, such as a commercial office building. Include information about contributions (not in trust) of a remainder interest in a farm that wasn't the donor's entire interest in the property. The term "farm" refers to land used for the production of crops, fruits, or other agricultural products, or for the maintenance of livestock. A farm includes the improvements located on the farm property.

Line 17. Enter information about real estate interests not reported on line 15 or 16.

Line 18. Collectibles include autographs, sports memorabilia, dolls, stamps, coins, books (other than books and publications reported on line 4), gems, and jewelry (other than costume jewelry reported on line 5), but not art reported on lines 1 through 3, or historical artifacts or scientific specimens reported on line 22 or 23.

Line 19. Enter information about food items, including food inventory contributed by corporations and other businesses.

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Line 20. Enter information about drugs, medical supplies, and similar items contributed by corporations and other businesses that manufactured or distributed such items.

Line 21. "Taxidermy" property means any work of art that is the reproduction or preservation of an animal, in whole or in part; is prepared, stuffed, or mounted to recreate one or more characteristics of the animal; and contains a part of the body of the dead animal.

Line 22. Enter information about historical artifacts such as furniture, fixtures, textiles, and household items of an historic nature. Don't include Art reported on lines 1 through 3, or any archeological artifacts reported on line 24.

Line 23. Scientific specimens include living plant and animal specimens, natural and physical sciences specimens (such as rocks and minerals), and objects or materials that relate to, or exhibit, the methods or principles of science.

Line 24. Enter information about archeological and ethnographical artifacts, other than Art reported on lines 1 through 3, and historical artifacts reported on line 22. An archaeological artifact is any object over 250 years old and is normally discovered as a result of scientific excavation, clandestine or accidental digging for exploration on land, or under water. Ethnological artifacts are objects that are the product of a tribal or nonindustrial society, and important to the cultural heritage of a people because of its distinctive characteristics, comparative rarity, or its contribution to the knowledge of the origins, development, or history of that people.

Lines 25–28. Use lines 25 through 28 to separately report other types of property not described above or reported on previous lines. These include items that didn't satisfy specific charitable deduction requirements applicable to the contribution of such type of property, but that were contributed to the organization, such as clothing and household goods that weren't in good used or better condition, and conservation easements that the organization knows don't constitute qualified conservation contributions.

Self-created items, such as personal papers and manuscripts, including archival records, are to be listed separately as a type. Archival records are materials of any kind created or

received by any person, family, or organization in the conduct of their affairs that are preserved because of the enduring value of the information they contain or as evidence of the functions and responsibilities of their creator.

Donations of items used by the organization at a charitable auction (other than goods sold by the charity at the auction, which should be reported on lines 1 through 24, as appropriate), such as food served at the event or floral centerpieces, can be reported separately on lines 25 through 28. **Noncash contributions** don't include donations of services or donated use of materials, equipment, or facilities, which may be reported in the narrative section of Form 990, Part III, line 4.

Line 29. Enter the number of Forms 8283, Noncash Charitable Contributions, received by the organization during the year for **contributions** for which the organization completed Form 8283, Part V.

Lines 30a–30b. Answer "Yes" to line 30a if the organization received during the year a noncash contribution reportable on lines 1 through 28 for which the organization is required, by the terms of the gift or otherwise, to hold the property for at least 3 years from the date of the contribution and which property is not required to be used for exempt purposes for the entire holding period. An organization that answers "Yes" to line 30a must describe the arrangement in Part II.

Line 31. Answer "Yes" if the organization has a gift acceptance policy that requires the review of any nonstandard contributions. A nonstandard contribution includes a contribution of an item that isn't reasonably expected to be used to satisfy or further the organization's exempt purposes (aside from the need of such organization for income or funds) and for which (a) there is no ready market to which the organization can go to liquidate the contribution and convert it to cash, and (b) the value of the item is highly speculative or difficult to ascertain. For example, the contribution of a taxpayer's successor member interest of the type described in Notice 2007-72, 2007-36 I.R.B. 544, available at www.irs.gov/pub/irs-irbs/irb07-36.pdf, is a nonstandard contribution for this purpose.

Lines 32a–32b. Answer "Yes" to line 32a if the organization hires or uses third parties or related organizations to solicit, process, or sell noncash contributions. Answer "No" if the only third party used by the organization to solicit, process, or sell noncash contributions is a broker who sells publicly traded securities received by the organization as a gift. An organization that answers "Yes" to line 32a must describe these arrangements in Part II.

Line 33. If applicable, describe in Part II why the organization didn't report revenue in column (c) for a type of property for which column (a) is checked.

Part II. Supplemental Information

Use Part II to provide narrative information required in Part I, column (b), and on Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also use Part II to provide other narrative explanations and descriptions, as needed. Identify the specific line number that the response supports. Part II can be duplicated if more space is needed.