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Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning OCT 1, 2023 **and ending** SEP 30, 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
POINTS OF LIGHT FOUNDATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 101 MARIETTA ST NW

Room/suite 3100

City or town, state or province, country, and ZIP or foreign postal code
ATLANTA, GA 30303

F Name and address of principal officer: W. BARTLETT SNELL
SAME AS C ABOVE

D Employer identification number
65-0206641

E Telephone number
404-979-2900

G Gross receipts $ 31,916,666.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.POINTSOFLIGHT.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1990 **M** State of legal domicile: DE

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	73
6	Total number of volunteers (estimate if necessary)	6	896934
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	13,212,508.	17,058,930.
9	Program service revenue (Part VIII, line 2g)	13,688,277.	10,737,104.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	677,973.	2,056,056.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-513,013.	-316,800.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	27,065,745.	29,535,290.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	10,159,550.	10,024,630.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,272,631.	9,569,725.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	20,000.	322,019.
b	Total fundraising expenses (Part IX, column (D), line 25) 2,193,274.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	9,494,336.	9,216,013.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,946,517.	29,132,387.
19	Revenue less expenses. Subtract line 18 from line 12	-880,772.	402,903.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	22,415,578.	20,085,088.
21	Total liabilities (Part X, line 26)	10,588,897.	7,564,673.
22	Net assets or fund balances. Subtract line 21 from line 20	11,826,681.	12,520,415.

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

W. BARTLETT SNELL, CHIEF FINANCE & ADMIN OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name BREE-ANN WEIDNER

2025.08.13 10:21:10 -04'00'

Date

Check ☐ if self-employed

PTIN P01319397

Firm's name CHERRY BEKAERT ADVISORY LLC

Firm's EIN 88-2730877

Firm's address 1075 PEACHTREE STREET NE, SUITE 1600
ATLANTA, GA 30309

Phone no. 404-209-0954

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
POINTS OF LIGHT'S MISSION IS TO INSPIRE, EQUIP AND MOBILIZE PEOPLE TO CREATE POSITIVE CHANGE THROUGH VOLUNTEERING AND CIVIC ENGAGEMENT. WE ENVISION A WORLD IN WHICH EVERYONE DISCOVERS THE POWER TO MAKE A DIFFERENCE, CREATING HEALTHY COMMUNITIES IN VIBRANT, PARTICIPATORY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 14,453,467. including grants of $ 10,024,630.) (Revenue $ 8,323,558.)
CORPORATE PROGRAMS:
POINTS OF LIGHT PARTNERS WITH COMPANIES TO DESIGN AND EXECUTE EFFECTIVE COMMUNITY ENGAGEMENT STRATEGIES. OUR SUITE OF PROGRAMS INCLUDING CONSULTING SERVICES, EMPLOYEE VOLUNTEER INITIATIVES, CORPORATE LEARNING EVENTS, AND THE CIVIC 50 HELPS COMPANIES ALIGN BUSINESS GOALS WITH COMMUNITY IMPACT.

WE ADVISE CSR AND ESG LEADERS, DELIVER LARGE-SCALE VOLUNTEER ACTIVATIONS, AND SUPPORT COMPANIES IN BUILDING STRONG CULTURES OF SERVICE. THROUGH OUR CORPORATE SERVICE COUNCIL AND PARTNERSHIPS WITH OUR 120 GLOBAL AFFILIATE NETWORK MEMBERS, WE CREATE PATHWAYS FOR COMPANIES AND THEIR EMPLOYEES TO MAKE MEASURABLE, LASTING AND

4b (Code:) (Expenses $ 2,378,781. including grants of $ 0.) (Revenue $ 707,207.)
PROGRAM EVALUATION, NETWORK AND NON GOVERNMENTAL ORGANIZATIONS:
POINTS OF LIGHT'S PROGRAM EVALUATION, NETWORK AND NGO PROGRAMMING FOCUSES ON PROVIDING NONPROFITS WITH TOOLS, TRAINING, AND INFRASTRUCTURE SUPPORT NEEDED TO IMPROVE THEIR CAPACITY TO MOBILIZE AND LEVERAGE VOLUNTEERS EFFECTIVELY AND SUSTAINABLY TO FURTHER THEIR MISSIONS AND MEET COMMUNITY NEEDS.

PROGRAMMING INCLUDES:
- CAPACITY BUILDING SUPPORT FOR THE POINTS OF LIGHT GLOBAL NETWORK OF 120 AFFILIATE NGOS IN 38 COUNTRIES THAT PROVIDE ON-THE-GROUND VOLUNTEER MOBILIZATION TO SUPPORT COMMUNITY-BASED ORGANIZATIONS. THIS INCLUDES ONGOING TECHNICAL ASSISTANCE, LEADERSHIP DEVELOPMENT, AND COLLABORATION

4c (Code:) (Expenses $ 3,053,290. including grants of $ 0.) (Revenue $ 1,711,245.)
CONVENINGS:
POINTS OF LIGHT HOSTS SIGNATURE CONVENINGS AND RECOGNITION PROGRAMS THAT INSPIRE ACTION, GROW EXPERTISE, AND ELEVATE THE VALUE OF SERVICE.
- THE POINTS OF LIGHT CONFERENCE IS ONE OF THE WORLD'S LARGEST GATHERINGS OF NONPROFIT, GOVERNMENT, AND CORPORATE LEADERS FOCUSED ON CIVIC ENGAGEMENT, WITH OVER 1,200 ATTENDEES ANNUALLY.
- THE GEORGE H.W. BUSH POINTS OF LIGHT AWARDS HONOR EXTRAORDINARY INDIVIDUALS WHO EXEMPLIFY SERVICE AND COMMUNITY LEADERSHIP. WITH SUPPORT FROM PRESIDENTS CARTER, CLINTON, BUSH (43), AND OBAMA, THIS AWARD EMBODIES THE UNIFYING, TRANSFORMATIVE SPIRIT OF SERVICE.

THESE PROGRAMS UPLIFT SERVICE AS A CORE VALUE AND HELP DRIVE LONG-TERM

4d Other program services (Describe on Schedule O.)
(Expenses $ 529,449. including grants of $) (Revenue $)

4e Total program service expenses 20,414,987.

SEE SCHEDULE O FOR CONTINUATION(S)

Part IV Checklist of Required Schedules

			Yes	No
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	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
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? *If "Yes," complete Schedule C, Part II*	4		X
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		X
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		X
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		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
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? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
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.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
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		X
c	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		X
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		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	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*	14b	X	
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? *If "Yes," complete Schedule F, Parts II and IV*	15	X	
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*	16		X
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	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	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*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
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	X	
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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
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		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to 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? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key 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 persons? *If "Yes," complete Schedule L, Part III*	27		X
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):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a 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? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	48		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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** 73			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
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**		X
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**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
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**		X
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).**			
a	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**	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**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.**			
a	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:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
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 **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
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? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
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? If "Yes," complete Form 6069.	**17**		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	19		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	19		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
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		X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	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*	9			X

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	X	
b	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	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
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?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	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 with a taxable entity during the year?	16a		X
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 organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed AL,AR,CA,CT,FL,GA,HI,IL,KS,KY,MD,MA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(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.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

W. BARTLETT SNELL - 404-979-2900

101 MARIETTA ST NW, STE 3100, ATLANTA, GA 30303

SEE SCHEDULE O FOR FULL LIST OF STATES

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.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DIANE QUEST	55.00									
SECRETARY/COO	0.00			X				386,622.	0.	14,934.
(2) ROBERT HERRERA	55.00									
FORMER TREASURER/CFAO (THRU 8/18/23)	0.00						X	239,216.	0.	19,743.
(3) JOSELYN CASSIDY	55.00									
CHIEF HR OFFICER	0.00					X		210,713.	0.	13,814.
(4) KATIE STEARNS	55.00									
CHIEF PROGRAM & IMPACT OFFICER	0.00				X			211,427.	0.	11,007.
(5) CHERIE GREENE	55.00									
SVP FINANCE	0.00					X		203,916.	0.	13,533.
(6) PAUL HOLLAHAN	55.00									
CHIEF DEVELOPMENT OFFICER (THRU 1/31	0.00				X			199,078.	0.	8,728.
(7) ELIZABETH SCHWAN-ROSENWALD	55.00									
CHIEF PROGRAM & NETWORK OFFICER (THR	0.00					X		191,805.	0.	13,293.
(8) ELIZABETH PANN	55.00									
SVP EXTERNAL AFFAIRS	0.00					X		191,220.	0.	12,388.
(9) ROSE MCMANUS COLEMAN	55.00									
SVP STRATEGIC ENGAGEMENT & BOARD REL	0.00					X		181,827.	0.	17,849.
(10) JENNIFER SIRANGELO	55.00									
PRESIDENT/CEO (FROM 9/8/23)	0.00			X				181,199.	0.	7,567.
(11) WILLIAM BART SNELL	55.00									
CHIEF FINANCE/ADMIN OFFICER (FROM 12	0.00			X				4,615.	0.	0.
(12) NEIL BUSH	5.00									
CHAIR	0.00	X		X				0.	0.	0.
(13) PAM NORLEY	5.00									
VICE CHAIR	0.00	X		X				0.	0.	0.
(14) DAVID WILLIAMS	5.00									
VICE CHAIR (CONCLUDED 12/31/23)	0.00	X		X				0.	0.	0.
(15) JAMES COLLINS	5.00									
DIRECTOR/TREASURER	0.00	X		X				0.	0.	0.
(16) JEAN BECKER	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(17) EMAD BIBAWI	5.00									
DIRECTOR	0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) NIKKI CLIFTON	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(19) NICK COSTIDES	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(20) VANESSA DIAMOND	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(21) PAM EVERHART	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(22) SHANNON GARCIA	5.00									
DIRECTOR (CONCLUDED 12/31/23)	0.00	X						0.	0.	0.
(23) MICHELLE GAVIN	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(24) JEFF HOFFMAN	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(25) JENNIFER HUNTER	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(26) GEORGE KALOGRIDIS	5.00									
DIRECTOR	0.00	X						0.	0.	0.
1b Subtotal								2,201,638.	0.	132,856.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,201,638.	0.	132,856.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 24

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
COMMUNITY COUNSELLING SERVICE PO BOX 824885, PHILADELPHIA, PA 19192	ADMINISTRATIVE CONSULTANT	367,500.
CHERRY BEKAERT PO BOX 25549, RICHMOND, VA 23260	AUDIT & TAX SERVICES	126,750.
INTERNATIONAL TRADE CENTER, 1300 PENNSYLVANIA AVE NW, WASHINGTON, DC 20004	EVENT SERVICES	119,791.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 3

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) HEIDI MAGYAR	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(28) MICHAEL NUTTER	5.00									
DIRECTOR (CONCLUDED 12/31/23)	0.00	X						0.	0.	0.
(29) GREGG PETERSMEYER	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(30) BRENDA ROBINSON	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(31) JOSH ROMNEY	5.00									
DIRECTOR (CONCLUDED 12/31/23)	0.00	X						0.	0.	0.
(32) SUZANNE SPERO	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(33) ERIC TANENBLATT	5.00									
DIRECTOR	0.00	X						0.	0.	0.
(34) JUSTIN TUCK	5.00									
DIRECTOR (CONCLUDED 12/31/23)	0.00	X						0.	0.	0.
(35) MARIE UNANUE	5.00									
DIRECTOR	0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	1,022,862.				
	c Fundraising events	1c	2,889,740.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	13,146,328.				
	g Noncash contributions included in lines 1a-1f	1g	$ 97,506.				
	h **Total.** Add lines 1a-1f			17,058,930.			
Program Service Revenue		Business Code					
	2a CORPORATE PARTNERSHIP REVENUE	900099		8,323,558.	8,323,558.		
	b VOLUNTEER AWARDS	900099		1,558,213.	1,558,213.		
	c CONFERENCE	611430		651,288.	651,288.		
	d VOLUNTEER PROGRAMS	900099		153,032.	153,032.		
	e MEMBERSHIP DUES	900099		51,013.	51,013.		
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			10,737,104.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			841,147.			841,147.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental income or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	2,944,371.					
	b Less: cost or other basis and sales expenses 7b	1,729,462.					
	c Gain or (loss) 7c	1,214,909.					
	d Net gain or (loss)			1,214,909.			1214909.
	8a Gross income from fundraising events (not including $ 2,889,740. of contributions reported on line 1c). See Part IV, line 18	8a	306,410.				
	b Less: direct expenses	8b	649,587.				
	c Net income or (loss) from fundraising events			-343,177.			-343,177.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	7,233.				
	b Less: cost of goods sold	10b	2,327.				
	c Net income or (loss) from sales of inventory			4,906.	4,906.		
Miscellaneous Revenue		Business Code					
	11a OTHER REVENUE	900099		21,471.			21,471.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			21,471.			
	12 **Total revenue.** See instructions			29,535,290.	10742010.	0.	1734350.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, 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	10,000,000.	10,000,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	24,630.	24,630.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,594,480.	248,855.	1,131,597.	214,028.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,655,467.	2,951,536.	2,406,732.	1,297,199.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	159,570.	76,866.	58,930.	23,774.
9 Other employee benefits	605,592.	260,227.	249,707.	95,658.
10 Payroll taxes	554,616.	227,607.	216,478.	110,531.
11 Fees for services (nonemployees):				
a Management				
b Legal	26,183.		26,183.	
c Accounting	90,567.		90,567.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	322,019.			322,019.
f Investment management fees	52,523.		52,523.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	5,380,823.	4,470,043.	907,780.	3,000.
12 Advertising and promotion	956,673.	934,580.	20,753.	1,340.
13 Office expenses	921,409.	257,717.	612,488.	51,204.
14 Information technology				
15 Royalties				
16 Occupancy	290,774.	1,632.	289,142.	
17 Travel	724,392.	432,863.	234,772.	56,757.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	501,266.	466,121.	35,039.	106.
20 Interest	59,848.	38.	59,810.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	21,575.		21,575.	
23 Insurance				
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.)				
a				
b				
c				
d				
e All other expenses	189,980.	62,272.	110,050.	17,658.
25 **Total functional expenses.** Add lines 1 through 24e	29,132,387.	20,414,987.	6,524,126.	2,193,274.
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)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	1,094,768.	1	496,144.
	2	Savings and temporary cash investments	3,829,737.	2	3,010,679.
	3	Pledges and grants receivable, net	244,600.	3	831,500.
	4	Accounts receivable, net	1,279,756.	4	987,597.
	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		5	
	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)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	33,101.	8	90,346.
	9	Prepaid expenses and deferred charges	968,006.	9	1,423,389.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 113,784.			
	b	Less: accumulated depreciation — 10b: 21,575.	0.	10c	92,209.
	11	Investments - publicly traded securities	14,369,882.	11	12,931,251.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	595,728.	15	221,973.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	22,415,578.	16	20,085,088.
Liabilities	17	Accounts payable and accrued expenses	1,695,243.	17	1,431,298.
	18	Grants payable	3,652,300.	18	2,788,200.
	19	Deferred revenue	4,107,302.	19	3,297,008.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to 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		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,000,000.	23	0.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	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	134,052.	25	48,167.
	26	**Total liabilities.** Add lines 17 through 25	10,588,897.	26	7,564,673.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	3,812,145.	27	5,112,734.
	28	Net assets with donor restrictions	8,014,536.	28	7,407,681.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	11,826,681.	32	12,520,415.
	33	Total liabilities and net assets/fund balances	22,415,578.	33	20,085,088.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	29,535,290.
2	Total expenses (must equal Part IX, column (A), line 25)	2	29,132,387.
3	Revenue less expenses. Subtract line 2 from line 1	3	402,903.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,826,681.
5	Net unrealized gains (losses) on investments	5	290,831.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	12,520,415.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4821716.	8273524.	11806098.	13212508.	17058930.	55172776.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	4821716.	8273524.	11806098.	13212508.	17058930.	55172776.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						32129794.
6 **Public support.** Subtract line 5 from line 4.						23042982.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	4821716.	8273524.	11806098.	13212508.	17058930.	55172776.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	158,986.	141,717.	210,585.	610,186.	841,147.	1962621.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		14,997.				14,997.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				16,703.	21,471.	38,174.
11 **Total support.** Add lines 7 through 10						57188568.

12 Gross receipts from related activities, etc. (see instructions) 12 56,408,512.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 14 40.29 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 45.48 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2023 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2022 AMOUNT: $ 16,703.

2023 AMOUNT: $ 21,471.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (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

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

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

Name of organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 10,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 840,800.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization: POINTS OF LIGHT FOUNDATION

Employer identification number: 65-0206641

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
POINTS OF LIGHT FOUNDATION

Employer identification number
65-0206641

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	7,625,116.	6,756,786.	8,241,685.	6,922,385.	6,715,021.
b Contributions					
c Net investment earnings, gains, and losses	1,495,180.	868,330.	-1,484,899.	1,319,300.	522,364.
d Grants or scholarships					
e Other expenditures for facilities and programs	1,914,640.				
f Administrative expenses					315,000.
g End of year balance	7,205,656.	7,625,116.	6,756,786.	8,241,685.	6,922,385.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment 100 %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations? 3a(i)		X
(ii) Related organizations? 3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? 3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		113,784.	21,575.	92,209.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				92,209.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	48,167.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	48,167.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	30,809,767.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	290,831.		
b	Donated services and use of facilities	2b	386,582.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	677,413.
3	Subtract line **2e** from line **1**			3	30,132,354.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	52,523.		
b	Other (Describe in Part XIII.)	4b	-649,587.		
c	Add lines **4a** and **4b**			4c	-597,064.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	29,535,290.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	30,116,033.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	386,582.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	649,587.		
e	Add lines **2a** through **2d**			2e	1,036,169.
3	Subtract line **2e** from line **1**			3	29,079,864.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	52,523.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	52,523.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	29,132,387.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE ORGANIZATION'S ENDOWMENT FUNDS ARE INTENDED TO PROVIDE FOR GENERAL SUPPORT OF THE ORGANIZATION'S OPERATIONS.

THE PERCENTAGE REPORTED FOR PERMANENT ENDOWMENTS INCLUDES AMOUNTS THAT MUST BE MAINTAINED IN PERPETUITY AS WELL AS ACCUMULATED EARNINGS ON SUCH AMOUNTS THAT HAVE NOT YET BEEN APPROPRIATED FOR EXPENDITURE.

PART X, LINE 2:

THE FOUNDATION HAS RECEIVED A DETERMINATION LETTER FROM THE INTERNAL REVENUE SERVICE STATING IT QUALIFIES FOR EXEMPTION FROM FEDERAL INCOME TAXES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL

Part XIII Supplemental Information *(continued)*

REVENUE CODE. THE FOUNDATION EVALUATES ITS UNCERTAIN TAX POSITIONS USING THE PROVISIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD ASC TOPIC 740, INCOME TAXES. THE FOUNDATION FOLLOWS THE CRITERION THAT AN INDIVIDUAL TAX POSITION HAS TO MEET SOME OR ALL OF THE BENEFITS OF THAT POSITION TO BE RECOGNIZED IN THE FOUNDATION'S FINANCIAL STATEMENTS. THE FOUNDATION HAS A POLICY TO RECORD INTEREST AND PENALTIES, IF ANY, RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE. THE FOUNDATION HAS APPLIED THE MORE LIKELY THAN NOT CRITERION TO ALL THE TAX POSITIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAIN OPEN AND HAS DETERMINED THE TAX POSITIONS SATISFY SUCH CRITERION AND THAT NO PROVISION FOR INCOME TAXES IS REQUIRED FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE	-649,587.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE	649,587.

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

Part I General Information on Activities Outside the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] **Yes** [ ] **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, MALDIVES,	0	0	PROGRAM	VOLUNTEER COORDINATION	160,350.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM	VOLUNTEER COORDINATION	622,513.
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	0	0	PROGRAM	VOLUNTEER COORDINATION	195,290.
SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,	0	0	PROGRAM	VOLUNTEER COORDINATION	129,660.
SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,	0	0	PROGRAM	VOLUNTEER COORDINATION	5,800.
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	PROGRAM	VOLUNTEER COORDINATION	243,150.
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	GRANT MAKING		9,450.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	GRANT MAKING		5,250.
3 a Subtotal	0	0			1,371,463.
b Total from continuation sheets to Part I	0	0			9,930.
c **Totals** (add lines 3a and 3b)	0	0			1,381,393.

Part I **Continuation of Activities per Region.** (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
NORTH AMERICA - CANADA AND MEXICO, BUT NOT THE UNITED STATES	0	0	GRANT MAKING		1,250.
SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA, ECUADOR,	0	0	GRANT MAKING		4,900.
SOUTH ASIA - AFGHANISTAN, BANGLADESH, BHUTAN, INDIA, MALDIVES,	0	0	GRANT MAKING		3,780.
Totals ▶					9,930.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA,	VOLUNTEER SUPPORT	9,450.	WIRE	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1

3 Enter total number of other organizations or entities 0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of noncash assistance	**(g)** Description of noncash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)*	☐ Yes	☒ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)*	☐ Yes	☒ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)*	☐ Yes	☒ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)*	☐ Yes	☒ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)*	☐ Yes	☒ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)*	☐ Yes	☒ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

POINTS OF LIGHT HAS AGREEMENTS WITH ALL ORGANIZATIONS TO WHICH GRANTS ARE PROVIDED. POINTS OF LIGHT ESTABLISHES CLEAR DELIVERABLES. POINTS OF LIGHT PERIODICALLY REVIEWS GRANTS TO ENSURE FUNDS ARE EXPENDED APPROPRIATELY AND USED TOWARDS CHARITABLE PURPOSES.

PART I, LINE 3:

ALL AMOUNTS REPORTED IN PART I HAVE BEEN CALCULATED USING THE ACCRUAL METHOD.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☒ Internet and email solicitations
- **c** ☒ Phone solicitations
- **d** ☒ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
COMMUNITY COUNSELLING SERVICE CO., LLC - PO BOX 824885,	SERVED AS INTERIM CHIEF DEVELOPMENT OFFICER		X	0.	322,019.	-322,019.
Total					322,019.	-322,019.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL,AK,AR,CA,CO,CT,DC,FL,GA,HI,IL,KS,KY,ME,MD,MA,MI,MN,MS,NV,NH,NJ,NM,NY,NC
ND,OH,OK,OR,PA,RI,SC,TN,VA,WA,WV,WI

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 POL GHWB AWARDS GALA (event type)	(b) Event #2 2024 GHWBA IN OCTOBER (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	2,027,700.	1,168,450.		3,196,150.
	2 Less: Contributions	1,721,290.	1,168,450.		2,889,740.
	3 Gross income (line 1 minus line 2)	306,410.			306,410.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	11,640.			11,640.
	7 Food and beverages	89,416.			89,416.
	8 Entertainment	365,617.			365,617.
	9 Other direct expenses	139,405.	43,509.		182,914.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				649,587.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-343,177.

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: COMMUNITY COUNSELLING SERVICE CO., LLC

(I) ADDRESS OF FUNDRAISER: PO BOX 824885, PHILADELPHIA, PA 19192

PART I, LINE 2B, COLUMN (V):

FUNDRAISING PROFESSIONAL SERVED AS INTERIM CHIEF DEVELOPMENT OFFICER FROM DECEMBER 2023 TO APRIL 2024. LED FUNDRAISING STRATEGY, BOARD GIVING CAMPAIGN, FUNDRAISING EVENT PLANNING, AND STAFF ASSESSMENT. SUPERVISED

Part IV **Supplemental Information** *(continued)*

AND MANAGED 8-PERSON DEVELOPMENT TEAM AND SERVED AS MEMBER OF EXECUTIVE TEAM

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
POINTS OF LIGHT FOUNDATION

Employer identification number
65-0206641

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
15 LOVE 785 WASHINGTON AVENUE ALBANY, NY 12206	14-1733312	501(C)(3)	43,000.	0.			COMMUNITY IMPROVEMENT PROJECT
A BETTER WORLD CHARLOTTE 4527 FREEDOM DR CHARLOTTE, NC 28208	56-2238007	501(C)(3)	100,000.	0.			COMMUNITY IMPROVEMENT PROJECT
A BRIGHTER DAY OUTREACH 510 SINCLAIR STREET CHARLOTTE, NC 28208	85-3484084	501(C)(3)	40,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ADAPTIVE PERFORMANCE CENTER 1420 BROADWATER AVE BILLINGS, MT 59102	82-2063419	501(C)(3)	92,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ALTERNATIVE STRUCTURES INTERNATIONAL DBA KAHUMANA - 86 - 660 LUALUALEI HOMESTEAD ROAD - WAIANAE, HI 96792	99-0196090	501(C)(3)	100,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ANIMAL WELFARE LEAGUE OF ALEXANDRIA - 4101 EISENHOWER AVENUE - ALEXANDRIA, VA 22304	54-0796610	501(C)(3)	63,000.	0.			COMMUNITY IMPROVEMENT PROJECT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 99.

3 Enter total number of other organizations listed in the line 1 table ..... 1.

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ANOKA COUNTY BROTHERHOOD COUNCIL (ACBC FOOD SHELF) - 2615 9TH AVENUE NORTH - ANOKA, MN 55303	51-0155191	501(C)(3)	25,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ARCMORRIS 1 EXECUTIVE DRIVE MORRIS PLAINS, NJ 07950	22-1629144	501(C)(3)	123,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ASIAN ASSOCIATION OF UTAH 155 S 300 W SALT LAKE CITY, UT 84101	87-0333555	501(C)(3)	145,000.	0.			COMMUNITY IMPROVEMENT PROJECT
BOISE RESCUE MISSION MINISTRIES 308 S. 24TH ST. BOISE, ID 83701	82-0259387	501(C)(3)	121,000.	0.			COMMUNITY IMPROVEMENT PROJECT
BOYS & GIRLS CLUB OF NORTHERN UTAH 650 EAST 700 SOUTH BRIGHAM CITY, UT 84302	87-0529606	501(C)(3)	25,000.	0.			COMMUNITY IMPROVEMENT PROJECT
BOYS & GIRLS CLUBS OF SOUTHERN NEVADA - 2850 LINDELL ROAD - LAS VEGAS, NV 89146	88-0093150	501(C)(3)	100,000.	0.			COMMUNITY IMPROVEMENT PROJECT
BOYS & GIRLS CLUBS OF THURSTON COUNTY - 2102 CARRIAGE DRIVE SW STE A - OLYMPIA, WA 98502	91-2124629	501(C)(3)	135,000.	0.			COMMUNITY IMPROVEMENT PROJECT
BOYS & GIRLS CLUBS OF TUSTIN 580 W. 6TH ST. TUSTIN, CA 92780	95-2482220	501(C)(3)	115,000.	0.			COMMUNITY IMPROVEMENT PROJECT
BRILLIANT DETROIT 5675 LARKINS DETROIT, MI 48210	47-3446334	501(C)(3)	170,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BURKE UNITED CHRISTIAN MINISTRIES 305-B WEST UNION STREET MORGANTON, NC 28655	59-1771449	501(C)(3)	245,000.	0.			COMMUNITY IMPROVEMENT PROJECT
CAFE OF LIFE, INC. 10540 CHILDERS ST. BONITA SPRINGS, FL 34135	65-0832961	501(C)(3)	31,000.	0.			COMMUNITY IMPROVEMENT PROJECT
CAMPBELL COUNTY CHILDREN'S CENTER 203 INDEPENDENCE LANE LAFOLLETTE, TN 37766	11-3820921	501(C)(3)	38,000.	0.			COMMUNITY IMPROVEMENT PROJECT
CHAMPION HOUSE OF CARE PROJECT ONE INC - 5907 BARRINGTON DRIVE - CHARLOTTE, NC 28215	83-3048170	501(C)(3)	45,000.	0.			COMMUNITY IMPROVEMENT PROJECT
CHESTER EDUCATION FOUNDATION 419 AVENUE OF THE STATES CHESTER, PA 19013	23-2576096	501(C)(3)	85,000.	0.			COMMUNITY IMPROVEMENT PROJECT
CHILDREN OF MINE 2263 MT. VIEW PLACE SE WASHINGTON, DC 20020	52-1873268	501(C)(3)	155,000.	0.			COMMUNITY IMPROVEMENT PROJECT
DISMAS OF VERMONT 96 BUELL STREET BURLINGTON, VT 05401	03-0369442	501(C)(3)	35,000.	0.			COMMUNITY IMPROVEMENT PROJECT
DREAM STREETS TN (WEST NASHVILLE DREAM CENTER) - 520 39TH AVE N - NASHVILLE, TN 37209	81-4064177	501(C)(3)	198,000.	0.			COMMUNITY IMPROVEMENT PROJECT
EASTERSEALS DC MD VA 1420 SPRING STREET SILVER SPRING, MD 20910	53-0212296	501(C)(3)	50,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ECOREHAB, INC. 723 S. COUNCIL STREET MUNCIE, IN 47305	35-2104556	501(C)(3)	123,000.	0.			COMMUNITY IMPROVEMENT PROJECT
EDEN HOUSING RESIDENT SERVICES 22645 GRANT ST HAYWARD CA, CA 94541	94-3315887	501(C)(3)	44,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ENVISION CHARLOTTE 932 SEIGLE AVE CHARLOTTE, NC 28205	45-2763386	501(C)(3)	125,000.	0.			COMMUNITY IMPROVEMENT PROJECT
FARMINGTON UNITED METHODIST FOOD PANTRY - 255 SOUTHWINDS DRIVE - FARMINGTON, AR 72730	71-0704738	501(C)(3)	80,000.	0.			COMMUNITY IMPROVEMENT PROJECT
FIGHT FOR KIDS FOUNDATION 88 MALLETTS BAY AVENUE WINOOSKI, VT 05404	87-4174249	501(C)(3)	115,000.	0.			COMMUNITY IMPROVEMENT PROJECT
FLORENCE CRITTENTON SERVICES OF ARIZONA, INC. - 715 W MARIPOSA ST. - PHOENIX, AZ 85013	86-0103282	501(C)(3)	125,000.	0.			COMMUNITY IMPROVEMENT PROJECT
FRANKLIN COUNTY HUMANE SOCIETY KNOWN AS ANIMAL HARBOR - 56 NOR NAN ROAD - WINCHESTER, TN 37398	91-2171475	501(C)(3)	71,000.	0.			COMMUNITY IMPROVEMENT PROJECT
FRIENDSHIP MISSION 312 CHISHOLM STREET MONTGOMERY, AL 36110	45-0566808	501(C)(3)	120,000.	0.			COMMUNITY IMPROVEMENT PROJECT
GLADNEY CENTER FOR ADOPTION 6300 JOHN RYAN DRIVE FT WORTH, TX 76132	75-0917409	501(C)(3)	90,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HERO PUPS INC. 51 PAWS WAY EXETER, NH 03833	81-2599629	501(C)(3)	95,000.	0.			COMMUNITY IMPROVEMENT PROJECT
HIGHLANDERS BOXING CLUB 26127 SIXTH ST HIGHLAND, CA 92346	27-2787980	501(C)(3)	30,000.	0.			COMMUNITY IMPROVEMENT PROJECT
HISPANIC HUMAN RESOURCES COUNCIL (HHRC) - 1427 S. CONGRESS AVENUE - PALM SPRINGS, FL 33406	59-1747012	501(C)(3)	110,000.	0.			COMMUNITY IMPROVEMENT PROJECT
HISTORIC PORT ORCHARD THEATER FOUNDATION - 3711 SW FIRDRONA LANE S - PORT ORCHARD, WA 98367	87-2137932	501(C)(3)	55,000.	0.			COMMUNITY IMPROVEMENT PROJECT
HOPE EXTREME 437 GRAND CAILLOU HOUMA, LA 70363	20-5871523	501(C)(3)	110,000.	0.			COMMUNITY IMPROVEMENT PROJECT
HOPE HOUSE OF MANITOWOC COUNTY 1000 SOUTH 35TH STREET MANITOWOC, WI 54220	32-0115704	501(C)(3)	41,000.	0.			COMMUNITY IMPROVEMENT PROJECT
INSIGHT HOUSING 2855 TELEGRAPH AVENUE BERKELEY, CA 94705	94-2979073	501(C)(3)	210,000.	0.			COMMUNITY IMPROVEMENT PROJECT
INTERNATIONAL CENTER OF KENTUCKY 806 KENTON STREET BOWLING GREEN, KY 42101	61-0994341	501(C)(3)	71,000.	0.			COMMUNITY IMPROVEMENT PROJECT
JANE ADDAMS RESOURCE CORPORATION 4432 N. RAVENSWOOD, 2ND FLOOR CHICAGO, IL 60640	36-3682559	501(C)(3)	95,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEAN'S ANGELS 956 S LIVE OAK DRIVE MONCKS CORNER, SC 29461	81-3212317	501(C)(3)	125,000.	0.			COMMUNITY IMPROVEMENT PROJECT
LAURYS STATION VOLUNTEER FIRE COMPANY NO.1 - 5314 EGYPT ROAD - LAURYS STATION, PA 18059	23-7407988	501(C)(3)	92,000.	0.			COMMUNITY IMPROVEMENT PROJECT
LGBT+ CENTER ORLANDO, INC. 946 N. MILLS AVENUE ORLANDO, FL 32803	59-1884445	501(C)(3)	195,000.	0.			COMMUNITY IMPROVEMENT PROJECT
LOCHLAND SCHOOL 1065 LOCHLAND ROAD GENEVA, NY 14456	16-0780944	501(C)(3)	87,000.	0.			COMMUNITY IMPROVEMENT PROJECT
MAYO STREET ARTS 10 MAYO ST PORTLAND, ME 04101	27-1461543	501(C)(3)	110,000.	0.			COMMUNITY IMPROVEMENT PROJECT
MECKLENBURG COUNTY SHERIFF'S OFFICE - 801 EAST 4TH STREET - CHARLOTTE, NC 28202	56-6000319	501(C)(3)	40,000.	0.			COMMUNITY IMPROVEMENT PROJECT
MENTAL HEALTH AMERICA OF HENDRICKS COUNTY - 75 QUEENSWAY DRIVE - AVON, IN 46123	80-0878864	501(C)(3)	35,000.	0.			COMMUNITY IMPROVEMENT PROJECT
MILTON VOL. FIRE DEPARTMENT 341 E MAIN STREET MILTON, WV 25541	55-0700772	501(C)(3)	142,000.	0.			COMMUNITY IMPROVEMENT PROJECT
NASHVILLE CLASSICAL CHARTER SCHOOL WEST - 1015 DAVIDSON DR - NASHVILLE, TN 37205	45-1137291	501(C)(3)	105,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NFI NORTH, INC. 787 MAPLE STREET BETHLEHEM, NH 03574	04-3161042	501(C)(3)	40,000.	0.			COMMUNITY IMPROVEMENT PROJECT
NORTHWEST NEW MEXICO ARTS COUNCIL 100 WEST BROADWAY FARMINGTON, NM 87401	85-0384749	501(C)(3)	35,000.	0.			COMMUNITY IMPROVEMENT PROJECT
OFF THE STREET CLUB 25 NORTH KARLOV AVE CHICAGO, IL 60624	36-2169162	501(C)(3)	125,000.	0.			COMMUNITY IMPROVEMENT PROJECT
OPERATION EMPOWER 2216 WHITE STREET DUBUQUE, IA 52001	20-4600693	501(C)(3)	97,000.	0.			COMMUNITY IMPROVEMENT PROJECT
OPERATION STAND DOWN RHODE ISLAND 1010 HARTFORD AVE JOHNSTON, RI 02919	05-0475772	501(C)(3)	55,000.	0.			COMMUNITY IMPROVEMENT PROJECT
OURBRIDGE FOR KIDS 3925 WILLARD FARROW DR. CHARLOTTE, NC 28215	46-3784901	501(C)(3)	172,000.	0.			COMMUNITY IMPROVEMENT PROJECT
PEACE TREE PARKS 13463 MERCEDES REDFORD, MI 48239	81-0973065	501(C)(3)	87,000.	0.			COMMUNITY IMPROVEMENT PROJECT
PIVOT, INC. 201 NE 50TH STREET OKLAHOMA CITY, OK 73105	73-0940217	501(C)(3)	170,000.	0.			COMMUNITY IMPROVEMENT PROJECT
PODER 3357 W. 55TH ST. CHICAGO, IL 60632	36-4251880	501(C)(3)	58,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PROMISE COMMUNITY HOMES 124 DAUTEL LANE SAINT LOUIS, MO 63146	68-0574765	501(C)(3)	115,000.	0.			COMMUNITY IMPROVEMENT PROJECT
QUAD INC. 6645 NE 78TH CT STE C7 PORTLAND, OR 97218	93-0639118	501(C)(3)	150,000.	0.			COMMUNITY IMPROVEMENT PROJECT
QUEERSPACE COLLECTIVE 4030 WASHBURN AVENUE N MINNEAPOLIS, MN 55412	86-3249777	501(C)(3)	175,000.	0.			COMMUNITY IMPROVEMENT PROJECT
REBUILD MAUI ORG 389 WEKIU PL LAHAINA, HI 96761	93-2883107	501(C)(3)	145,000.	0.			COMMUNITY IMPROVEMENT PROJECT
REBUILDING TOGETHER MIAMI-DADE 3628 GRAND AVENUE MIAMI, FL 33133	65-0424304	501(C)(3)	153,000.	0.			COMMUNITY IMPROVEMENT PROJECT
RESTORATION POINTE 523 CHURCH ST. NASHVILLE, TN 37219	90-0915551	501(C)(3)	235,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ROWAN HELPING MINISTRIES 226 N. LONG STREET SALISBURY, NC 28144	56-1544532	501(C)(3)	80,000.	0.			COMMUNITY IMPROVEMENT PROJECT
SCOTLAND VOLUNTEER FIRE DEPARTMENT 47 BROOK ROAD SCOTLAND, CT 06264	20-1415261	501(C)(3)	30,000.	0.			COMMUNITY IMPROVEMENT PROJECT
SENIOR ACTIVITY CENTER 427 NORTH 6TH AVENUE POCATELLO, ID 83201	82-0369562	501(C)(3)	145,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SERENITY INNS 2825 W. BROWN STREET MILWAUKEE, WI 53208	41-2034019	501(C)(3)	93,000.	0.			COMMUNITY IMPROVEMENT PROJECT
SILVER LAKE VOLUNTEER FIRE DEPARTMENT - 5215 HORNES CHURCH RD - WILSON, NC 27896	56-1361294	501(C)(3)	70,000.	0.			COMMUNITY IMPROVEMENT PROJECT
SOJOURNER HOUSE 386 SMITH STREET PROVIDENCE, RI 02908	05-0370419	501(C)(3)	145,000.	0.			COMMUNITY IMPROVEMENT PROJECT
SOUTHEASTERN CONNECTICUT COMMUNITY LAND TRUST - 32 BROAD ST - NEW LONDON, CT 06320	83-1824983	501(C)(3)	50,000.	0.			COMMUNITY IMPROVEMENT PROJECT
SPECIAL LOVE AND THE NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER - 600 4-H CENTER DRIVE - FRONT ROYAL, VA 22630	54-1035176	501(C)(3)	175,000.	0.			COMMUNITY IMPROVEMENT PROJECT
SPELTER VOLUNTEER FIRE DEPARTMENT 55 B STREET MEADOWBROOK, WY 26404	55-0476872	501(C)(3)	30,000.	0.			COMMUNITY IMPROVEMENT PROJECT
ST. DOMINIC'S FAMILY SERVICES 500 WESTERN HIGHWAY BLAUVELT, NY 10913	13-1740399	501(C)(3)	58,000.	0.			COMMUNITY IMPROVEMENT PROJECT
STANLEY FIRE DEPARTMENT 159 HWY 1554 OWENSBORO, KY 42301 OWENSBORO, KY 42301	82-1456598	501(C)(3)	35,000.	0.			COMMUNITY IMPROVEMENT PROJECT
STARKFRESH 321 CHERRY AVE NE CANTON, OH 44702	34-1430426	501(C)(3)	40,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SURAYYA ANNE FOUNDATION 4901 S. FULTON AVE. TULSA, OK 74135	42-1745833	501(C)(3)	85,000.	0.			COMMUNITY IMPROVEMENT PROJECT
TEXOMA FAMILY SHELTER 331 W. MORTON STREET DENISON, TX 75020	75-2161951	501(C)(3)	25,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE FOOD BRIGADE INC. 185 W. MADISON AVENUE DUMONT, NJ 07628	85-3278219	501(C)(3)	100,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE FRIENDS OF TIETZE PARK FOUNDATION (FOTPF) - PO BOX 140693 - DALLAS, TX 75214	54-2082110	501(C)(3)	36,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE GUEST HOUSE 1216 N. 13TH ST. MILWAUKEE, WI 06399	39-1539301	501(C)(3)	97,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE KING CENTER 3475 OAK VALLEY ROAD NORTHEAST ATLANTA, GA 30326	58-1030989	501(C)(3)	150,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE SALVATION ARMY - OMAHA 10755 BURT STREET OMAHA, NE 68114	36-2167910	501(C)(3)	15,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE SALVATION ARMY SPRINGFIELD MO FAMILY ENRICHMENT CENTER - 1707 W CHESTNUT EXPWY - SPRINGFIELD, MO 65802	36-2167910	501(C)(3)	42,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE SALVATION ARMY VETERANS AND FAMILY CENTER - 14825 SW FARMINGTON RD - BEAVERTON, OR 97007	94-1156347	501(C)(3)	53,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE SOCIAL CLUB 2110A SANDY LANE LAUREL, MS 39443	84-2864282	501(C)(3)	47,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE WORKSHOPS INC 4065 BRADLEY CIRCLE NW CANTON, OH 44718	34-1033148	501(C)(3)	170,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THREE OAKS CENTER 21155 LEXWOOD DRIVE - SUITE A/B LEXINGTON PARK, MD 20653	52-1849276	501(C)(3)	97,000.	0.			COMMUNITY IMPROVEMENT PROJECT
TMBC - TOGETHER MAKING A BETTER COMMUNITY - 222 WEST 14TH STREET - DAVENPORT, ID 52803	81-2252531	501(C)(3)	170,000.	0.			COMMUNITY IMPROVEMENT PROJECT
TROY AREA UNITED MINISTRIES 392 SECOND ST. TROY, NY 12180	14-1685408	501(C)(3)	67,000.	0.			COMMUNITY IMPROVEMENT PROJECT
UNDERCLIFF 700 MT. ROYAL BLVD. PITTSBURGH, PA 15223	25-6059148	501(C)(4)	160,000.	0.			COMMUNITY IMPROVEMENT PROJECT
USO 2111 WILSON BLVD SUITE 1200 ARLINGTON, VA 22201	13-1610451	501(C)(3)	83,000.	0.			COMMUNITY IMPROVEMENT PROJECT
VETERANS COMMUNITY PROJECT 367 N WILLOW AVE SIOUX FALLS, SD 57104	47-4960735	501(C)(3)	305,000.	0.			COMMUNITY IMPROVEMENT PROJECT
VOLUNTEERS OF AMERICA-GREATER NEW YORK - 135 W 50TH STREET, FL 9 - NEW YORK, NY 10020	58-1959781	501(C)(3)	160,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WASILLA POLICE DISPATCH CENTER 1800 EAST PARKS HWY WASILLA, AK 99654	92-6010143	GOV	21,000.	0.			COMMUNITY IMPROVEMENT PROJECT
YOUTHBUILD MCLEAN COUNTY 360 WYLIE DRIVE, SUITE 305 NORMAL, IL 61761	37-1359165	501(C)(3)	182,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE VISIONARI FOUNDATION-FISCAL SPONSOR FOR THE CITY OF EARLE - 9 S BLOCK AVE STE 201 - FAYETTEVILLE, AR 72701-6021	81-5118821	501(C)(3)	152,000.	0.			COMMUNITY IMPROVEMENT PROJECT
THE LUZERNE FOUNDATION-FISCAL SPONSOR FOR DURYEA VFW - 34 SOUTH RIVER STREET - WILKES-BARRE, PA 18702	23-2765498	501(C)(3)	100,000.	0.			COMMUNITY IMPROVEMENT PROJECT

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

POINTS OF LIGHT HAS AGREEMENTS WITH ALL ORGANIZATIONS TO WHICH GRANTS ARE PROVIDED. POINTS OF LIGHT REQUESTS W-9 AND 501(C)(3) DOCUMENTATION AND ESTABLISHES CLEAR DELIVERABLES. POINTS OF LIGHT PERIODICALLY REVIEWS GRANTS TO ENSURE FUNDS ARE EXPENDED APPROPRIATELY AND USED TOWARDS CHARITABLE PURPOSES.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	[X] First-class or charter travel	[ ] Housing allowance or residence for personal use		
	[ ] Travel for companions	[ ] Payments for business use of personal residence		
	[ ] Tax indemnification and gross-up payments	[ ] Health or social club dues or initiation fees		
	[ ] Discretionary spending account	[ ] Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		X
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		X
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	[X] Compensation committee	[ ] Written employment contract		
	[X] Independent compensation consultant	[X] Compensation survey or study		
	[X] Form 990 of other organizations	[X] Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**	X	
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**	X	
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DIANE QUEST	(i)	353,502.	33,000.	120.	8,850.	6,084.	401,556.	0.
SECRETARY/COO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ROBERT HERRERA	(i)	168,809.	0.	70,407.	1,848.	17,895.	258,959.	0.
FORMER TREASURER/CFAO (THRU 8/18/23)	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JOSELYN CASSIDY	(i)	193,093.	17,500.	120.	7,586.	6,228.	224,527.	0.
CHIEF HR OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) KATIE STEARNS	(i)	193,807.	17,500.	120.	4,984.	6,023.	222,434.	0.
CHIEF PROGRAM & IMPACT OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) CHERIE GREENE	(i)	184,981.	18,815.	120.	7,305.	6,228.	217,449.	0.
SVP FINANCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) PAUL HOLLAHAN	(i)	198,958.	0.	120.	6,979.	1,749.	207,806.	0.
CHIEF DEVELOPMENT OFFICER (THRU 1/31	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ELIZABETH SCHWAN-ROSENWALD	(i)	174,185.	17,500.	120.	6,830.	6,463.	205,098.	0.
CHIEF PROGRAM & NETWORK OFFICER (THR	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ELIZABETH PANN	(i)	174,381.	16,719.	120.	6,304.	6,084.	203,608.	0.
SVP EXTERNAL AFFAIRS	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) ROSE MCMANUS COLEMAN	(i)	164,653.	17,054.	120.	3,798.	14,051.	199,676.	0.
SVP STRATEGIC ENGAGEMENT & BOARD REL	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) JENNIFER SIRANGELO	(i)	181,169.	0.	30.	5,963.	1,604.	188,766.	0.
PRESIDENT/CEO (FROM 9/8/23)	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

NEIL BUSH, CHAIR, RECEIVED FIRST CLASS TRAVEL FOR AN INTERNATIONAL FLIGHT DURING THE CURRENT YEAR.

PART I, LINE 4A:

ROBERT HERRERA RECEIVED SEVERANCE OF 63,051. THE TERMS AND CONDITIONS WERE CONSISTENT WITH INDUSTRY STANDARDS.

PART I, LINE 7:

DISCRETIONARY END OF YEAR BONUSES WERE AWARDED.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

Part I 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	(d) Method of determining noncash contribution amounts
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 (TRAVEL NONCASH)	X	1	67,187.	
26	Other (EVENT SUPPORT)	X	1	30,319.	
27	Other ( )				
28	Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29 0

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **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.

SCHEDULE M, PART I, COLUMN (B):

COLUMNG B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

SCHEDULE O
(Form 990)

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 the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

POINTS OF LIGHT FOUNDATION

Employer identification number

65-0206641

PART I, LINE 1

POINTS OF LIGHT IS A NONPARTISAN, GLOBAL NONPROFIT ORGANIZATION DEDICATED TO INSPIRING, EQUIPPING, AND MOBILIZING PEOPLE TO CREATE POSITIVE CHANGE THROUGH VOLUNTEERING AND CIVIC ENGAGEMENT. WE ENVISION A WORLD WHERE EVERY INDIVIDUAL IS CONNECTED TO THEIR PURPOSE, ENGAGED IN COMMUNITY, AND EMPOWERED TO MAKE A DIFFERENCE THROUGH SERVICE.

OUR MISSION IS MORE URGENT THAN EVER. COMMUNITIES FACE COMPLEX, INTERSECTING CHALLENGES FROM FOOD INSECURITY TO CLIMATE RESILIENCE. YET TOO MANY PEOPLE FEEL DISCONNECTED OR UNSURE HOW TO HELP. POINTS OF LIGHT WORKS TO CLOSE THIS GAP BY BUILDING THE SYSTEMS, TOOLS, AND CULTURE THAT MAKE MEANINGFUL CIVIC ENGAGEMENT POSSIBLE AT SCALE.

WE ACHIEVE OUR MISSION BY:

- STRENGTHENING THE VOLUNTEER ECOSYSTEM: WE SUPPORT A GLOBAL NETWORK OF 120 AFFILIATES IN 38 COUNTRIES, BUILD CAPACITY ACROSS THE NONPROFIT SECTOR, AND PARTNER WITH COMPANIES TO SCALE SERVICE AND IMPACT.
- ADVANCING CORPORATE SOCIAL IMPACT: WE ADVISE COMPANIES ON THEIR EMPLOYEE ENGAGEMENT AND COMMUNITY INVESTMENT STRATEGIES, HELPING MOBILIZE TALENT AND RESOURCES TO MEET REAL COMMUNITY NEEDS.
- FUELING CIVIC ENGAGEMENT THROUGH DATA AND STORYTELLING: WE PUBLISH RESEARCH AND INSIGHTS, AMPLIFY STORIES OF SERVICE, AND CONVENE LEADERS TO CHAMPION A CULTURE WHERE VOLUNTEERING IS A SHARED VALUE.

EACH YEAR, WE MOBILIZE OVER 3.7 MILLION PEOPLE IN VOLUNTEER EFFORTS VALUED AT $437 MILLION, CONTRIBUTING VITAL SUPPORT TO THOUSANDS OF

Name of the organization: POINTS OF LIGHT FOUNDATION

Employer identification number: 65-0206641

COMMUNITY-BASED ORGANIZATIONS. AS WE LOOK AHEAD, WE ARE INVESTING IN INNOVATION, COALITION BUILDING, AND TECHNOLOGY TO DOUBLE THE RATE OF VOLUNTEERING IN THE U.S. BY 2035 AND BUILD MORE CONNECTED, RESILIENT COMMUNITIES WORLDWIDE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SOCIETIES. WE BELIEVE THE MOST POWERFUL FORCE FOR CHANGE IN OUR WORLD IS THE INDIVIDUAL ONE WHO MAKES A POSITIVE DIFFERENCE. WE BELIEVE IN THE VALUE OF INDIVIDUAL ACTION, AND WE KNOW EVERY ACTION, NO MATTER HOW SMALL, CAN HAVE AN IMPACT AND CHANGE A LIFE.

THROUGH PARTNERSHIPS WITH NONPROFITS, CORPORATIONS, AND CIVIC INSTITUTIONS, WE HELP PEOPLE CONNECT THEIR PASSION TO PURPOSE AND BECOME A POWERFUL FORCE FOR GOOD. OUR WORK CREATES HEALTHY COMMUNITIES, FOSTERS SHARED RESPONSIBILITY, AND BUILDS A CULTURE WHERE EVERYONE IS INVITED TO LEAD THROUGH SERVICE. AND TOGETHER, WE ARE A FORCE THAT TRANSFORMS THE WORLD.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

SUSTAINABLE CONTRIBUTIONS IN THE COMMUNITIES WHERE THEY LIVE AND WORK.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

OPPORTUNITIES FOR AFFILIATES.

- ONGOING CURATION AND DISSEMINATION OF TIMELY RESEARCH, DATA, AND INSIGHTS ON VOLUNTEERING, COMMUNITY AND CIVIC ENGAGEMENT, AND SECTOR TRENDS.

- ADMINISTRATION OF THE PRESIDENT'S VOLUNTEER SERVICE AWARD, WHICH ANNUALLY RECOGNIZES OVER 120,000 INDIVIDUALS CONTRIBUTING MORE THAN 86

Name of the organization: POINTS OF LIGHT FOUNDATION

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MILLION HOURS OF SERVICE.

- MANAGEMENT OF THE SERVICE ENTERPRISE PROGRAMAN EVIDENCE-BASED CERTIFICATION AND TRAINING INITIATIVE THAT HELPS U.S. NONPROFITS SCALE IMPACT THROUGH VOLUNTEER ENGAGEMENT.

- TOGETHER, THESE EFFORTS ENHANCE THE SECTOR'S CAPACITY TO MEET CRITICAL NEEDS AND FOSTER A GLOBAL MOVEMENT OF CIVIC ENGAGEMENT.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

CULTURAL CHANGE TOWARD A MORE CIVICALLY ENGAGED SOCIETY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

- GLOBAL VOLUNTEER MONTH, HELD EACH APRIL, CELEBRATES VOLUNTEERS AND ENCOURAGES MILLIONS TO ENGAGE IN MEANINGFUL ACTION, SUPPORTED BY A ROBUST PARTNER TOOLKIT AND DIGITAL CAMPAIGN.

- MANAGEMENT OF THE POINTS OF LIGHT ENGAGE DIGITAL PLATFORM WHICH AGGREGATES OVER 45,000 VOLUNTEER OPPORTUNITIES FROM ACROSS THE U.S. INTO AN EASY-TO-SEARCH DATABASE FOR INDIVIDUALS LOOKING TO VOLUNTEER. THIS SERVICE CONNECTS CRITICAL HUMAN CAPITAL TO THE U.S. NONPROFIT SECTOR THAT DELIVERS IMPORTANT COMMUNITY SERVICES.

BY COMBINING DEEP EXPERTISE, A POWERFUL NETWORK, AND A SHARED VISION OF SERVICE, POINTS OF LIGHT IS BUILDING THE CIVIC INFRASTRUCTURE NEEDED FOR INDIVIDUALS, COMMUNITIES, AND SOCIETY TO THRIVE.

EXPENSES $ 529,449. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

FORM 990, PART VI, SECTION A, LINE 1A:

IN ACCORDANCE WITH THE ORGANIZATION'S BYLAWS, SECTION 4.15(A), THERE IS AN EXECUTIVE COMMITTEE OF THE BOARD WHICH HAS THE AUTHORITY TO EXERCISE ALL OF

Name of the organization: POINTS OF LIGHT FOUNDATION

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THE POWERS OF THE BOARD, WHILE THE BOARD IS NOT IN SESSION, EXCEPT (I) SUCH POWERS AS ARE PROHIBITED BY LAW, (II) THE POWER TO HIRE OR REMOVE THE PRESIDENT OF THE CORPORATION AND (III) SUCH POWERS AS MAY BE RESERVED EXCLUSIVELY FOR THE BOARD OR ANY OTHER COMMITTEE THEREOF AS DETERMINED FROM TIME TO TIME BY RESOLUTION OF THE BOARD. IN ADDITION, THE EXECUTIVE COMMITTEE MAY AUTHORIZE THE SEAL OF THE CORPORATION TO BE AFFIXED TO ALL PAPERS WHICH MAY REQUIRE IT. THE MEMBERS OF THE EXECUTIVE COMMITTEE ARE COMPRISED OF THE CHAIRS OF EACH OF THE BOARD'S STANDING COMMITTEES, AND THE CHAIR AND VICE CHAIR OF THE BOARD. ALL ARE VOTING MEMBERS OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 3:

NAME: ERIN KINNEY, COMMUNITY COUNSELLING SERVICE CO., LLC

DESCRIPTION: SERVED AS INTERIM CHIEF DEVELOPMENT OFFICER FROM DECEMBER 2023 TO APRIL 2024. LED FUNDRAISING STRATEGY, BOARD GIVING CAMPAIGN, FUNDRAISING EVENT PLANNING, AND STAFF ASSESSMENT. SUPERVISED AND MANAGED 8-PERSON DEVELOPMENT TEAM AND SERVED AS MEMBER OF EXECUTIVE TEAM.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM IS PREPARED BY A MAJOR ACCOUNTING FIRM IN CONJUNCTION WITH MANAGEMENT. THE AUDIT COMMITTEE HOLDS A COMMITTEE MEETING TO REVIEW THE FORM. FOLLOWING THE MEETING OF THE AUDIT COMMITTEE, ALL BOARD MEMBERS ARE SENT AN ELECTRONIC COPY OF THE FORM PRIOR TO FILING FOR REVIEW AND APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS SIGN CONFLICT OF INTEREST STATEMENTS ON AN ANNUAL BASIS. THESE STATEMENTS ARE REVIEWED AND ANY ISSUES ARE ADDRESSED ON A

Name of the organization: POINTS OF LIGHT FOUNDATION

Employer identification number: 65-0206641

CASE-BY-CASE BASIS.

FORM 990, PART VI, SECTION B, LINE 15:

THE HUMAN RESOURCES COMMITTEE OF THE BOARD IS RESPONSIBLE FOR THE DETERMINATION OF THE CEO'S COMPENSATION. THE COMMITTEE'S REVIEW PROCESS INCLUDES A COMPARISON ANALYSIS OF SALARIES TO ROLES AT SIMILAR NON-PROFIT ORGANIZATIONS. IN 2018, THE ORGANIZATION CONTRACTED WITH A FIRM TO CONDUCT A COMPENSATION STUDY TO ENSURE FAIR COMPENSATION PRACTICES.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL,AR,CA,CT,FL,GA,HI,IL,KS,KY,MD,MA,MN,MS,NH,NJ,NY,NC,OR,PA,RI,SC,TN,UT,VA WA,WV,WI

FORM 990, PART VI, SECTION C, LINE 19:

THE FOUNDATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

PROGRAM AND AFFILIATE MISSION SUPPORT:

PROGRAM SERVICE EXPENSES	2,849,380.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	2,849,380.

CONSULTING:

PROGRAM SERVICE EXPENSES	332,113.
MANAGEMENT AND GENERAL EXPENSES	885,623.
FUNDRAISING EXPENSES	0.

Name of the organization: POINTS OF LIGHT FOUNDATION
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TOTAL EXPENSES	1,217,736.
EXPENSES FOR PROFESSIONAL DEVELOPMENT EVENT FOR NGO LEADERS AND MANAGERS:	
PROGRAM SERVICE EXPENSES	1,288,550.
MANAGEMENT AND GENERAL EXPENSES	22,157.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,310,707.
CONSULTING - DEVELOPMENT:	
PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	3,000.
TOTAL EXPENSES	3,000.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	5,380,823.

EXTENDED TO AUGUST 15, 2025

Form **990-T**

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

For calendar year 2023 or other tax year beginning OCT 1, 2023 , and ending SEP 30, 2024 .

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

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

OMB No. 1545-0047

2023

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

Department of the Treasury
Internal Revenue Service

A ☐ Check box if address changed.

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
POINTS OF LIGHT FOUNDATION

D Employer identification number
65-0206641

Number, street, and room or suite no. If a P.O. box, see instructions.
101 MARIETTA ST NW, 3100

E Group exemption number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
ATLANTA, GA 30303

F ☐ Check box if an amended return.

C Book value of all assets at end of year ..... 20,085,088.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... ☐

J Enter the number of attached Schedules A (Form 990-T) 1

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

L The books are in care of W. BARTLETT SNELL Telephone number 404-979-2900

Part I Total Unrelated Business Taxable Income

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

Part II Tax Computation

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

Part III Tax and Payments

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

Part III Tax and Payments *(continued)*

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

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

		Yes	No
1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title: CHIEF FINANCE & ADMIN OFFICER

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

Paid Preparer Use Only

Print/Type preparer's name: BREE-ANN WEIDNER	Preparer's signature	Date: 2025.08.13 13:20:59 -04'00'	Check ☐ if self-employed	PTIN: P01319397
Firm's name: CHERRY BEKAERT ADVISORY LLC			Firm's EIN: 88-2730877	
Firm's address: 1075 PEACHTREE STREET NE, SUITE 1600 ATLANTA, GA 30309			Phone no. 404-209-0954	

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

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

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

OMB No. 1545-0047

2023

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

A Name of the organization: POINTS OF LIGHT FOUNDATION

B Employer identification number: 65-0206641

C Unrelated business activity code (see instructions): 455000

D Sequence: 1 of 1

E Describe the unrelated trade or business: ONLINE STORE

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales _____ b Less returns and allowances _____ c Balance	1c			
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 **Total.** Combine lines 3 through 12	13	0.		

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

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

Part III Cost of Goods Sold

Enter method of inventory valuation

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

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

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 0.

4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				

5 **Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) 0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐
B ☐
C ☐
D ☐

		A	B	C	D
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 0.

9	Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 0.

11 **Total dividends-received deductions** included in line 10 0.

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

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

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

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

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

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

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

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income				
	Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
a					
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)