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Form	<b>990</b>

Department of the Treasury

Internal Revenue Service

## \*\* PUBLIC DISCLOSURE COPY \*\* **Return of Organization Exempt From Income Tax**

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.



AF	or th	e 2018 calendar year, or tax year beginning a	nd ending		
B c a	Check if pplicab	e: C Name of organization		D Employer identified	cation number
	Addr	GEMS DEVELOPMENT FOUNDATION			
	Name	Doing business as GOATS FOR THE OLD GOAT		46-4	879465
	Initia	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	e E Telephone numbe	r
	Final	205 YOAKUM PARKWAY	411	571-	970-6647
_	termi ated	City or town, state or province, country, and ZIP or foreign postal code		<b>G</b> Gross receipts \$	280,033.
	Amer returr Appli	ALEXANDRIA, VA 22304		H(a) Is this a group re	
	tion pend	F Name and address of principal officer: SHAKON EDWARDS		for subordinates	
		SAME AS C ABOVE	(1)	H(b) Are all subordinates in	
		empt status: $X 501(c)(3) $ 501(c) () () (insert no.) 4947(a) te: $\blacktriangleright$ HTTPS: //GOATSFORTHEOLDGOAT.COM	(1) or 52	- '	list. (see instructions)
		f organization: X Corporation Trust Association Other	L Voo	H(c) Group exemptio	In number ► If State of legal domicile: DE
	art I	Summary			State of legal dofinitie.
	1	Briefly describe the organization's mission or most significant activities: GEN	IS DEVE	LOPMENT FOUNI	DATION WAS
<u>ce</u>	.	ESTABLISHED TO ALLEVIATE SUFFERING IN T			
Governance	2	Check this box      if the organization discontinued its operations or dis			
ver	3	Number of voting members of the governing body (Part VI, line 1a)		3	10
	4	Number of independent voting members of the governing body (Part VI, line 1k			8
80	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)			0
vitie	6	Total number of volunteers (estimate if necessary)		6	2
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12		7a	0.
_	b	Net unrelated business taxable income from Form 990-T, line 38			0.
				Prior Year	Current Year
e	8	Contributions and grants (Part VIII, line 1h)	······ –	118,404.	87,863.
Revenue	9	Program service revenue (Part VIII, line 2g)		<u>217,677.</u> 0.	192,170.
Rev	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		336,081.	280,033.
	12 13	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	·	0.	200,055.
	14			0.	0.
	40	Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-1		34,815.	47,450.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
ben	b	Total fundraising expenses (Part IX, column (D), line 25)	709.	-	-
ы	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		273,591.	312,771.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		308,406.	360,221.
	19	Revenue less expenses. Subtract line 18 from line 12		27,675.	-80,188.
or			В	eginning of Current Year	End of Year
Assets - d Balanc	20	Total assets (Part X, line 16)		131,452.	51,264.
t As. d Bč	21	Total liabilities (Part X, line 26)		0.	0.
Fund	22	Net assets or fund balances. Subtract line 21 from line 20		131,452.	51,264.

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. T,

Sign	Signature of officer		Date					
Here		IVE DIRECTOR						
	Type or print name and title							
	Print/Type preparer's name	Preparer's signature	Date Check PTIN					
Paid	PAULA VUKSIC, CPA, MST		self-employed P00360	739				
Preparer	Firm's name <b>CITRIN COOPERMAN</b>		Firm's EIN ► 22-2428	965				
Use Only	Firm's address 🖕 290 W. MT. PLEAS	ANT AVENUE #3310						
	LIVINGSTON, NJ 0	7039	Phone no. 973 - 218 - 05	00				
May the IF	RS discuss this return with the preparer shown abo	ve? (see instructions)	X Yes	No				
832001 12-3	32001 12-31-18 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2018)							

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	990 (2018) GEMS DEVELOPMENT FOUNDATION	46-4879465	Page <b>2</b>
Par	t 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:		
•	GEMS DEVELOPMENT FOUNDATION WAS ESTABLISHED TO ALLEVIATE	SUFFERING	ГN
	THE DEVELOPING WORLD THROUGH EDUCATION, MEDICINE, AND SU		
			10
	PRACTICES. GEMS ACCOMPLISHES ITS MISSION BY FOCUSING ON		
	FOUR PRIMARY PROGRAM OBJECTIVES: PROVIDING GOATS AND OTH	ER LIVESTOCK	κ
2	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ?	Ye	s I 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?	Ye	s X 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 r	magurad by avpances	
-			
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	s, the total expenses, a	and
	revenue, if any, for each program service reported.		600
	(Code:) (Expenses \$74,857. including grants of \$) (Revenue (		,690.
	MEDICINE & SUSTAINABILITY : GEMS PROVIDES SUPPORT FOR ME	DICAL	
	EDUCATION, RESEARCH AND THE DELIVERY OF MUCH-NEEDED MEDIC	CAL SERVICES	3
	AND SUPPLIES IN THE DEVELOPING WORLD.GEMS SUPPORTS SUSTA	INABILITY IN	1
	ALL OF ITS PROGRAMS BY PROMOTING AND USING MODELS THAT HA	AVE BEEN PRO	OVEN
	TO WORK TO EDUCATE AND SUPPORT PEOPLE AND COMMUNITIES TO		
	SELF-SUSTAINING.		
4b	(Code:) (Expenses \$6, 080. including grants of \$) (Revenue)	ue \$ 50	,120.
	GOATS - GEMS PROVIDES GOATS AND OTHER LIVESTOCK TO PEOPLI		
	DEVELOPING WORLD TO FOSTER BASIC NUTRITIONAL AND ECONOMIC		
	SUSTAINABILITY, AND EDUCATES FARMERS ON SUSTAINABLE CARE		עפר
	PRACTICES. ONE GOAT OPENS A WORLD OF SURVIVAL AND ALLOWS		
	HAVE THE SAFETY NET TO PURSUE EDUCATION AND MICRO-BUSINE		
	CAN WORK TOGETHER TO START SMALL LOCAL DAIRIES, CREATING		
	BUSINESSES AND BREAKING THE CYCLE OF HUNGER AND EXTREME		IE
	ORGANIZATION HAS GIVIN OUT 4000 GOATS TO RETURNING SLAVE;		
	INDENTURED SERVANTS FROM THE NORTH, AS WELL AS TO HUNGRY	FAMILIES AN	1D
	TEACHERS WITHIN TWENTY-FIVE MILES OF THE BORDER OF THAT A		
	11 500		0.
4c	(Code:) (Expenses \$11,580. including grants of \$) (Revenue HEARTS - ONE OF THE PROGRAMS IS THE DIANE GOOCH BEADING 2		
	HEARTS - ONE OF THE PROGRAMS IS THE DIANE GOUCH BEADING A	AND BREATHIN	NG
	PROGRAM, WHICH COMBATS PTSD FOR WOMEN WHO HAVE SEEN SOME		
	FAMILY KILLED OR HAVE BEEN RAPED, HAS BECOME ONE OF THE I		ર
	PROGRAMS FOR DONORS. THE BEADING AND BREATHING PROGRAMS	TEACHES	
	THERAPEUTIC BREATHING EXERCISES AND THE BEADING NOT ONLY	IS PART OF	THE
	THERAPY, BUT TEACHES A SKILL WHEREBY THE WOMEN PARTICIPA		
	HANDICRAFT BUSINESS. "SURVIVORS' HEARTS" NOT ONLY HELPS		<u></u> אוזד
	ALLOWS WOMEN TO BECOME INCOME EARNERS FOR THEIR FAMILIES		<u>D01</u>
	ALLOWS WOMEN TO BECOME INCOME EARNERS FOR THEIR FAMILIES	•	
4d	Other program services (Describe in Schedule O.)		
	(Expenses \$ 76,262. including grants of \$ ) (Revenue \$	360.)	
40	Total program service expenses ► 168,779.		
10		Earm	<b>990</b> (2018
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Form 990 (			DEVELOPMENT	FOUNDATION
Part IV	Checklist o	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?	2	Х	
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			37
•	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		<u>X</u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			v
-	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		<u> </u>
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		х
~	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			х
9	Schedule D, Part III Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for	8		
9				
	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		х
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent	9		- 21
10	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, VII, IX, or X			
••	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	х	
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		Х
с	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
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		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
	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		Х
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	Х	
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	Х	
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			v
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		<u> </u>
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			v
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	47		v
10	column (A), lines 6 and 11e? <i>If</i> "Yes," <i>complete Schedule G, Part I</i>	17		<u> </u>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	10		х
10	1c and 8a? If "Yes," complete Schedule G, Part II	18		- 23
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"	10		Х
20a	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19 20a		X
		20a 20b		
21	It "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		<u> </u>
	domestic government on Part IX, column (A), line 1? <i>If</i> "Yes." <i>complete Schedule I, Parts I and II</i>	21		х
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			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			
210	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
		04-		x
	Schedule K. If "No," go to line 25a	24a		
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
С	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		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
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, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes."			
	complete Schedule L, Part II	26	х	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
		27		x
00	of any of these persons? If "Yes," complete Schedule L, Part III	21		- 23
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions):			v
	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X X
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash 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			
01	• • • • • • • • •	34		x
35 -	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
		000		
u	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)2. If IVes II accurately of the dute D. Dart V line 0.	35b		
~~	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	350		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			v
	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			77
	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 in Schedule O for Part VI, lines 11b and 19?			
	Note. All Form 990 filers are required to complete Schedule O	38	Х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 4			
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		
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	990 (2018) GEMS DEVELOPMENT FOUNDATION		46-4879	465	Р	<sub>age</sub> 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)					
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	I	l		Yes	No
20		2a				
<b>h</b>	filed for the calendar year ending with or within the year covered by this return			2b		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returning the required term of lines 1a and 2a is greater than 250, you may be required to a single construction.			20		
2-	<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instruction:			20		x
	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a 3b		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule of At any time during the colored strength of the properties have an interact in an a signature of the second strength of the second strengt of the second strength of th			30		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a			4-	x	
h	financial account in a foreign country (such as a bank account, securities account, or other financial a If "Yes," enter the name of the foreign country: $\blacktriangleright$ SOUTH SUDAN	accour	iu) ?	4a		
D	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	000110				
50	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		x
5a h				5a 5b		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transault "Yea" to line Ea ar Eb, did the organization file Form 8996 T2			50 5c		- 23
C Fo	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			50		
0a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			60		x
Ь	any contributions that were not tax deductible as charitable contributions?			<u>6a</u>		- 23
b	If "Yes," did the organization include with every solicitation an express statement that such contributi			Ch		
7	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c). Did the arganization receive a payment in average of $\[mathbb{C}^{2}\]$ made partly as a contribution and partly for goods and out	aviono n	rovidad to the pover?	7-		x
a ⊾	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set	vices p	Tovided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	·····	uirad	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	•		7-		x
لم	to file Form 8282?	1	I	7c		Δ
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	 P0	7-		x
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c			7e 7f		X
1	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contribution of qualified intellectual property, did the organization file for					X
g L	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g		
0 0	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organizations maintaining depart advised funda. Did a depart advised fundamentations			7h		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained	групп	5	8		
0	sponsoring organization have excess business holdings at any time during the year?			•		
9	Sponsoring organizations maintaining donor advised funds.			9a		
a h	Did the sponsoring organization make any taxable distributions under section 4966?			9a 9b		
10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			90		
10	Section 501(c)(7) organizations. Enter:	10a	I			
а ь	Initiation fees and capital contributions included on Part VIII, line 12	10a		-		
				-		
11	Section 501(c)(12) organizations. Enter: Gross income from members or shareholders	11a				
a h	Gross income from members or snareholders					
U		11b				
123	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		۱ <u>ــــــــــــــــــــــــــــــــــــ</u>	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		120		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	<u> 120</u>	I			
а	Is the organization licensed to issue qualified health plans in more than one state?			13a		
u	<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.					
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				
с	Enter the amount of reserves on hand	13c				
14a			I	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedul			14b	1	
15 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune			<u> </u>		
	excess parachute payment(s) during the year?			15		x
	If "Yes," see instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	t incor	ne?	16		X
-	If "Yes," complete Form 4720, Schedule O.					
		_				

Form **990** (2018)

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Form 990	(2018)
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## GEMS DEVELOPMENT FOUNDATION

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 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 in Schedule O. See instructions.

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

Check if Schedule O contains a response or note to any line in this Part VI	
Section A. Governing Body and Management	

		1			<u>م</u>	Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	<u>1a</u>		1	0		
	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 in Schedule O.						
b	Enter the number of voting members included in line 1a, above, who are independent	1b			8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with	any othe	r			
	officer, director, trustee, or key employee?				2		X
3	Did the organization delegate control over management duties customarily performed by or under the	e direc	t supervi	sion			
	of officers, directors, or 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 9						X
5	Did the organization become aware during the year of a significant diversion of the organization's ass						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 ap						
	more members of the governing body?				7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st						
					7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the yea				15		
		-		-	8a	x	
	The governing body?					X	
-	Each committee with authority to act on behalf of the governing body?				8b	~	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read						- -
200	organization's mailing address? If "Yes," provide the names and addresses in Schedule O				. 9		X
sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re-	venue	Code.)				
						Yes	
	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 cha						
	and branches to ensure their operations are consistent with the organization's exempt purposes? $\hfill \ldots$				_ <u>10b</u>		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	/ befoi	e filing th	ne form?	11a	Х	
b	Describe in 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 con	flicts?		12b		
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	′es." d	escribe				
	in Schedule O how this was done	,			12c		
13	Did the organization have a written whistleblower policy?				13		X
14	Did the organization have a written document retention and destruction policy?						X
15	Did the process for determining compensation of the following persons include a review and approval						
10	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	i by iii	acpende				
2	The organization's CEO, Executive Director, or top management official				15a		x
							X
b	Other officers or key employees of the organization				15b		
40-	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		ith -				
ioa	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem				10		v
	taxable entity during the year?				16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat	-	-	on			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	Izatior	ı′S				
	exempt status with respect to such arrangements?				16b		
Sec	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filed <b>NONE</b>						
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and	d 990-	T (Sectio	n 501(c)(3	3)s only)	availat	ole
	for public inspection. Indicate how you made these available. Check all that apply.						
	X Own website Another's website Upon request Other (explain	in Sc	hedule O	)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, con				nd financ	ial	
	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 boo	ks an	d records				
-	SHARON EDWARDS $-571-970-6647$						
	205 YOAKUM PARKWAY, NO. 411, ALEXANDRIA, VA 22304						
130000	12-31-18				Forr	<b>990</b>	(201
					1011		1-0
	6						

(A)

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

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

(**D**)

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 (Ď), (E), and (F) if no compensation was paid.

List all of the organization's current key employees, if any. See 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

 $(\mathbf{n})$ 

**(D)** 

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

Name and Title         Average hours per related organization week biology and antibulation biology antibulation and related organization and re	(A)	(B)			(0	C)			(D)	(E)	(F)
hours per vex.         box.         teste and a metal-additional or and a mount of more related organizations (W2/1099-MISC)         compensation the organization and related organizations (W2/1099-MISC)         annount of more related organizations (W2/1099-MISC)           (1) SHERON 0' BRIEN SKIINNER         0.00         X         0.00         0.00         0.00           MEMBER         0.00         X         0.00         0.00         0.00         0.00           (3) SHARN TEXPARD         0.00         X         0.00         0.00         0.00         0.00           (4) DR, CALUM MACPHERSON         0.00         X         0.00         0.00         0.00         0.00           (6) SLLEN PATERS         40.00         X         0.00	Name and Title							Reportable	Reportable	Estimated	
Week Instance         Week Instance         Instance organization (W2/1099-MISC)         Instance organization (W2/1099-MISC)         Compensation from the organization (W2/1099-MISC)           (1) SHEEON O'BRIEN-SKINNER         0.00         x         0.00         0.00           MEMBER         0.00         x         0.00         0.00           (3) SHARON EDWARDS         40.00         x         0.00         0.00           SHARON EDWARDS         40.00         x         0.00         0.00           (3) SHARON EDWARDS         40.00         x         0.00         0.00           KEMBER         0.00         x         0.00         0.00           MEMBER         0.00         x         0.00         0.00           (3) SHARON EDWARDS         40.00         x         0.00         0.00           KEMBER         0.00         x         0.00         0.00           (6) BLEN FATTER         40.00         x         0.00         0.00           (7) DARIN PETERSON         0.00         x         0.00         0.00           (8) DR, CHOLENE ESPINOZA         40.000         x         0.00         0.00           (9) TERY LIERMAN         0.00         0.00         0.00         0.00		hours per	box	, unles	ss per	rson i	is both	n an	compensation	compensation	amount of
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(1) SHERON O'BRIEN-SKINNER       0.00       x       0.00       0.00         MEMBER       0.00       x       0.00       0.00         (3) SPRAN EDWARDS       40.00       x       0.00       0.00         (4) DR. CALUM MACPHERSON       0.00       x       0.00       0.00         MEMBER       x       0.00       0.00       0.00       0.00         MEMBER       0.00       x       0.00       0.00       0.00         MEMBER       0.00       x       0.00       0.00       0.00         MEMBER       40.00       x       0.00       0.00       0.00         MEMBER       0.00       x       0.00       0.00       0.00       0.00       0.00         (6) ELEN RATNER       40.00       x       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00       0.00 <td< td=""><td></td><td>related</td><td>ee oi</td><td>stee</td><td></td><td></td><td>nsat</td><td></td><td></td><td></td><td>organization</td></td<>		related	ee oi	stee			nsat				organization
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(7) DARRIN PETERSON       0.00       X       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.					x				0	0	0
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(8) DR. CHOLENE ESPINOZA       40.00       X       0.       0.       0.         (9) TERRY LIERMAN       0.00       X       0.       0.       0.         SECRETARY       X       0.       0.       0.       0.         (10) M. SEAN PURCELL       0.00       X       0.       0.       0.         LEGAL COUNSEL       X       0.       0.       0.       0.		0.00			v				0	0	0
VP MEDICAL PROGRAMS       X       0.       0.       0.         (9) TERRY LIERMAN       0.00       X       0.       0.       0.         SECRETARY       X       0.       0.       0.       0.         (10) M. SEAN PURCELL       0.00       X       0.       0.       0.         LEGAL COUNSEL       X       0.       0.       0.       0.		40.00			Λ				0.	0.	0.
(9) TERRY LIERMAN       0.00       X       0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.		40.00	-								
SECRETARY     X     0.     0.     0.       (10) M. SEAN PURCELL     0.00     X     0.     0.       LEGAL COUNSEL     X     0.     0.     0.					Х		<u> </u>		0.	0.	0.
(10) M. SEAN PURCELL     0.00     X     0.0.0.0.       LEGAL COUNSEL     X     0.0.0.0.	(9) TERRY LIERMAN	0.00									
LEGAL COUNSEL     X     0.     0.     0.	SECRETARY				Х				0.	0.	0.
	(10) M. SEAN PURCELL	0.00									
	LEGAL COUNSEL				Х				0.	0.	0.
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832007 12-31-18

Form 990 (2018)

### 09220128 790347 143104

	990 (2018) GEMS DEVE	ELOPMENT	' F	'OU	ND	AT	'IO	N		46-48	3794	165	Pa	age <b>8</b>
Par	t VII Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,			ghes	t C	ompensated Employee	s (continued)				
	<b>(A)</b> Name and title	Average hours per week         Position (do not check more than one box, unless person is both an officer and a director/trustee)         Reportable compensation           filer         filer         filer         from					compensation	(E) Reportable compensation from related organizations		an	(F) timate nount o other pensa	of		
		hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MIS	I	fr orga and	om the anizati d relate inizatio	e ion ed
с	Sub-total Total from continuation sheets to Part VI Total (add lines 1b and 1c)	I, Section A							36,000. 0. 36,000.		0.0.			0.0.
2	Total number of individuals (including but no compensation from the organization							o re		000 of reportable			× I	0
3	Did the organization list any <b>former</b> officer, line 1a? <i>If</i> "Yes," <i>complete Schedule J for su</i>											3	Yes	No X
4 5	For any individual listed on line 1a, is the su and related organizations greater than \$150 Did any person listed on line 1a receive or a	),000? If "Yes,	" со	mple	ete S	Sche	dule	e J f	or such individual			4		X
	rendered to the organization? <i>If</i> "Yes," <i>com</i> tion B. Independent Contractors	-				-			•			5		Х
1	Complete this table for your five highest con the organization. Report compensation for t										oensati	ion fro	m	
	(A) Name and business			DNE					(B) Description of s		Co	(C omper	;) nsatior	<u>า</u>
								_						
2	Total number of independent contractors (ir	•	ot lin	nited	d to 1			ted	above) who received mo	ore than				
	\$100,000 of compensation from the organiz	zation 🕨				(	J				r	Form	<b>990</b> (2	2018)

832008 12-31-18

				DEVELOPM	ENT FOUNI	DATION		46-4879	465 Page 9
Pa	t V	/111	Statement of Rever	nue					
			Check if Schedule O cont	tains a response	or note to any lin	e in this Part VIII			
						<b>(A)</b> Total revenue	<b>(B)</b> Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	<b>(D)</b> Revenue excluded from tax under sections 512 - 514
ts s	1	а	Federated campaigns	1a					
ts, Grants Amounts			Membership dues						
Amo G			Fundraising events						
ar <i>F</i>			Related organizations						
s, G		е	Government grants (contribut	ions) <b>1e</b>					
r Si		f	All other contributions, gifts, grar	nts, and					
but			similar amounts not included abo	ve 1f	87,863.				
Contributions, Gifts, and Other Similar Ar		g	Noncash contributions included in lines	1a-1f: \$	4,000.				
an Co		h	Total. Add lines 1a-1f		►	87,863.			
					Business Code				
e			MEDICINE/SUSTAI	NABILIT	900099	141,690.	141,690.		
e vi			GOATS		900099	50,120.	50,120.		
n Se		С	EDUCATION		900099	360.	360.		
Program Service Revenue		d							
<u>б</u>		е							
ā			All other program service reve						
		g	Total. Add lines 2a-2f			192,170.			
	3		Investment income (including						
			other similar amounts)						
	4		Income from investment of ta						
	5		Royalties						
	_			(i) Real	(ii) Personal				
			Gross rents						
			Less: rental expenses						
			Rental income or (loss)		L				
	7	а	Gross amount from sales of	(i) Securities	(ii) Other				
		Ŀ.	assets other than inventory						
		D	Less: cost or other basis						
		_	and sales expenses						
			Gain or (loss)						
е	8		Net gain or (loss) Gross income from fundraisin	g events (not	·····				
Other Revenue			including \$						
Rev			contributions reported on line	,					
er			Part IV, line 18						
đ			Less: direct expenses		<b>&gt;</b>				
			Net income or (loss) from fund		····· ►				
	9	а	Gross income from gaming ad						
		<b>k</b>	Part IV, line 19						
			Less: direct expenses						
			Net income or (loss) from gan Gross sales of inventory, less		<b>&gt;</b>				
	10	d							
		h	and allowances Less: cost of goods sold						
			Net income or (loss) from sale						
ŀ		<u> </u>	Miscellaneous Revenu		Business Code				
ŀ	11	а							
		a b							
		с С							
			All other revenue						
			Total. Add lines 11a-11d						
	12		Total revenue. See instructions			280,033.	192,170.	0.	0.
832009					F				Form <b>990</b> (2018)

#### Form 990 (2018)

GEMS DEVELOPMENT FOUNDATION Part IX Statement of Functional Expenses

	Check if Schedule O contains a respons	(A)	(B) Program service	(C)	(D)
	Bb, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
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				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	36,000.		36,000.	
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				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
0	Payroll taxes	11,450.	11,450.		
1	Fees for services (non-employees):				
а	Management	5,032.	5,032.		
	Legal	432.		432.	
	Accounting	11,250.		11,250.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
a	Other. (If line 11g amount exceeds 10% of line 25,				
3	column (A) amount, list line 11g expenses on Sch O.)	154,424.	39,280.	115,144.	
2	Advertising and promotion	7,737.	,	28.	7,709
3	Office expenses	16,788.	13,460.	3,328.	
4	Information technology		,	,	
5	Royalties				
6	Occupancy	4,550.		4,550.	
7	Travel	4,550. 12,256.	12,063.	193.	
8	Payments of travel or entertainment expenses	/_001	,		
0	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings				
0					
1	Payments to affiliates				
י 2	Depreciation, depletion, and amortization	7,212.		7,212.	
2 3		.,		.,	
3 4	Other expenses. Itemize expenses not covered				
•	above. (List miscellaneous expenses in line 24e. If line				
	24e amount exceeds 10% of line 25, column (A)				
-	amount, list line 24e expenses on Schedule 0.) MEDICAL PROGRAM	61,590.	61,590.		
a L	HEARTS PROGRAM	11,580.	11,580.		
b	EDUCATION PROGRAM	7,362.	7,362.		
c ہے	GOATS PROGRAM	6,080.	6,080.		
d		6,478.	882.	5,596.	
	All other expenses	360,221.	168,779.	183,733.	7,709
5	Total functional expenses. Add lines 1 through 24e	300,221.	100,119.	103,133.	1,109
6	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				

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GEMS I	DEVELOPMENT	FOUNDATION
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		Check if Schedule O contains a response or not	e to any lin	e in this Part X			
			•		<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing			115,679.	1	46,249.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		3,545.	4	0.	
	5	Loans and other receivables from current and fo					
		trustees, key employees, and highest compensa					
		Part II of Schedule L				5	
	6	Loans and other receivables from other disqualif					
		section 4958(f)(1)), persons described in section	4958(c)(3)(	B), and contributing			
		employers and sponsoring organizations of sections	ion 501(c)(§	9) voluntary			
s		employees' beneficiary organizations (see instr).	Complete	Part II of Sch L		6	
Assets	7	Notes and loans receivable, net				7	
βŝ	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	23,161.			
	b	Less: accumulated depreciation	10b	18,724.	11,650.	10c	4,437.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line 1	1			12	
	13	Investments - program-related. See Part IV, line 1	11			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			578.	15	578.
	16	Total assets. Add lines 1 through 15 (must equa	al line 34)		131,452.	16	51,264.
	17	Accounts payable and accrued expenses				17	
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete F	Part IV of S	chedule D		21	
ş	22	Loans and other payables to current and former	officers, di	rectors, trustees,			
Liabilities		key employees, highest compensated employee					
iabi		Complete Part II of Schedule L				22	
_	23	Secured mortgages and notes payable to unrela	ted third pa	arties		23	
	24	Unsecured notes and loans payable to unrelated	third parti	es		24	
	25	Other liabilities (including federal income tax, pay	yables to re	elated third			
		parties, and other liabilities not included on lines	17-24). Co	omplete Part X of			
		Schedule D		·····		25	
	26				0.	26	0.
		Organizations that follow SFAS 117 (ASC 958)		ere 🕨 🛄 and			
es		complete lines 27 through 29, and lines 33 and				_	
anc	27	Unrestricted net assets				27	
Bal	28	Temporarily restricted net assets				28	
p	29					29	
μ		Organizations that do not follow SFAS 117 (As	SC 958), cl	heck here			
or		and complete lines 30 through 34.			0		0
Net Assets or Fund Balances	30	Capital stock or trust principal, or current funds			0.	30	0.
Ase	31	Paid-in or capital surplus, or land, building, or eq			0.	31	<u> </u>
Vet	32	Retained earnings, endowment, accumulated inc			131,452.	32	51,264. 51,264.
~	33	Total net assets or fund balances			131,452.	33	
	34	Total liabilities and net assets/fund balances	<u></u>		131,452.	34	<u>51,264.</u>

51,264. Form **990** (2018)

Form 990 (2018)
Part X Balance Sheet

	1990 (2018) GEMS DEVELOPMENT FOUNDATION	46-487	9465	Pag	<sub>ge</sub> 12
Pa	rt 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	280		
2	Total expenses (must equal Part IX, column (A), line 25)	2	360	· ·	
3	Revenue less expenses. Subtract line 2 from line 1	3	-80	<u> </u>	
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	131	, 45	52.
5	Net unrealized gains (losses) on investments	5			
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 in Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,				
	column (B))	10	51	,26	64.
Pa	rt 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 X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	l on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		. <b>2</b> b	_	X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			1
	review, or compilation of its financial statements and selection of an independent accountant?		. 2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Sche				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sir	ngle Audit			I
	Act and OMB Circular A-133?		3a		<u>X</u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			1
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		. 3b		

Form **990** (2018)

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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
	2018
	Open to Public Inspection
Employer	identification number

Name	of the organization	

- tuni		GEMS	DEVELOPME	NT FOUNDATION	1				6-4879465
Par	tl	Reason for Public (				is part.) Se	e instructions		
1 2 3 4	organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)     A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).     A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)     A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(ii).     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 6 7 8 9		<ul> <li>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.)</li> <li>A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).</li> <li>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)(v).</li> <li>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.)</li> <li>A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)</li> <li>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</li> </ul>							
10 11 12 b c d	<ul> <li>university:</li></ul>								
e f g	Pro	Check this box if the orga functionally integrated, or er the number of supported or vide the following information i) Name of supported	r Type III non-function	nally integrated supportir		ation.	Type I, Type		(vi) Amount of other
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)
Tota									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 832021 10-11-18 Schedule A (Form 990 or 990-EZ) 2018

#### Schedule A (Form 990 or 990-EZ) 2018 GEMS DEVELOPMENT FOUNDATION Part II

46-4879465 Page 2

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.)

See	ction A. Public Support		-		-		
Cale	ndar year (or fiscal year beginning in) 🕨	<b>(a)</b> 2014	<b>(b)</b> 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization'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						
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)						
	Public support. Subtract line 5 from line 4.						
	ction B. Total Support		T	T	1	T	1
	ndar year (or fiscal year beginning in) 🕨	<b>(a)</b> 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
	Gross receipts from related activities,		,			12	
13	First five years. If the Form 990 is for	0	, ,	, ,	,	()()	
<u> </u>	organization, check this box and stop	here					
	ction C. Computation of Publi						
	Public support percentage for 2018 (li		-			14	%
	Public support percentage from 2017					15	%
16a	33 1/3% support test - 2018. If the c				14 is 33 1/3% or m	nore, check this bo	x and
	stop here. The organization qualifies		-				
b	33 1/3% support test - 2017. If the c	-					
	and <b>stop here.</b> The organization qual						
17a	10% -facts-and-circumstances test						
	and if the organization meets the "fac			-	-	-	
	meets the "facts-and-circumstances"						
b	10% -facts-and-circumstances test	-	-				
	more, and if the organization meets th						e
	organization meets the "facts-and-circ		-				
18	Private foundation. If the organizatio	n did not check a	box on line 13, 16	a, 16b, 17a, or 17			
					Sch	edule A (Form 990	1 or 990-E71 2018

Schedule A (Form 990 or 990-EZ) 2018

832022 10-11-18

# Schedule A (Form 990 or 990-EZ) 2018 GEMS DEVELOPMENT FOUNDATION 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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2014	<b>(b)</b> 2015	<b>(c)</b> 2016	<b>(d)</b> 2017	<b>(e)</b> 2018	<b>(f)</b> Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	236,780.	401,544.	305,881.	105,654.	87,408.	1137267.
2	Gross receipts from admissions, merchandise sold or services per- formed, 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 bus-						
_	iness under section 513						
4	Tax revenues levied for the organ- ization'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	236,780.	401,544.	305,881.	105,654.	87,408.	1137267.
	Amounts included on lines 1, 2, and		101/0110	000,0010		0772000	
70	3 received from disqualified persons		33,200.	60,000.	12,750.	80,375.	186,325.
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		00,1000				
	amount on line 13 for the year		33,200.	60,000.	12,750.	80 375	186,325.
	Add lines 7a and 7b		55,200.	00,000.	12,750.	00,375.	950,942.
	Public support. (Subtract line 7c from line 6.)						950,942.
	ndar year (or fiscal year beginning in)	<b>(a)</b> 2014	<b>(b)</b> 2015	(c) 2016	<b>(d)</b> 2017	(e) 2018	(f) Total
	Amounts from line 6	236,780.	401,544.	305,881.	105,654.	87,408.	1137267.
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	13077000	101/0110	50570010	100,0010	0,,1000	110/20/
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
	Add lines 10a and 10b						
	Net income from unrelated business activities not included in 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.)	236,780.	401,544.	305,881.	105,654.	87,408.	1137267.
14	First five years. If the Form 990 is for	the organization's	first, second, third	d, fourth, or fifth ta	x year as a section	501(c)(3) organiza	tion,
							<b>X</b>
Sec	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2018 (I	ine 8, column (f), di	ivided by line 13, c	olumn (f))		15	%
	Public support percentage from 2017					16	%
	ction D. Computation of Inves						
17	Investment income percentage for 20	<b>)18</b> (line 10c, colun	nn (f), divided by lii	ne 13, column (f))		17	%
	Investment income percentage from a					18	%
19a	19a 33 1/3% support tests - 2018. 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	b 33 1/3% support tests - 2017. 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%, che						
	Private foundation. If the organizatio	n did not check a l	oox on line 14, 19a	a, or 19b, check th			
83202	23 10-11-18		15		Sche	edule A (Form 990	or 990-EZ) 2018

## Schedule A (Form 990 or 990-EZ) 2018 GEMS DEVELOPMENT FOUNDATION

## 46-4879465 Page 4

Yes No

## Part IV Supporting Organizations

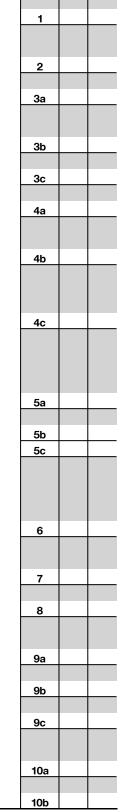
(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete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

## Section A. All Supporting Organizations

- 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.
- 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).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **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.
- 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.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- **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.*
- **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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).
- **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?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 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.**
- 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 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If* "Yes." *complete Part I of Schedule L (Form 990 or 990-EZ).*
- **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.**
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined in 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.
- **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 10b below.*
- **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.)

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Schedule A (Form 990 or 990-EZ) 2018

# Schedule A (Form 990 or 990 EZ) 2018 GEMS DEVELOPMENT FOUNDATION Part IV Supporting Organizations (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
	below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to			
	regularly appoint or elect at least a majority of the organization's 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 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,			
0	supervised, or controlled the supporting organization.	2		
Sec	tion 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			
800	the supported organization(s). tion D. All Type III Supporting Organizations	1		
000	tion D. Air Type in 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		162	INU
•	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 <b>Part VI</b> how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in (2), 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 <b>Part VI</b> the role the organization's			
	, <b>,</b>	3		
Sec	supported organizations played in this regard. Stion 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).			
а	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.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instr	uctions)		
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	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				
	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	<u></u> _		
~	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.			
а		0-		
L	trustees of each of the supported organizations? <i>Provide details in</i> <b>Part VI.</b>	3a		
a	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	3b		
	of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	่งม		

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Schedule A (Form 990 or 990-EZ) 2018

Part V	Type III Non-Functio	nally Inte	grated 509(a)(3)	Supporting Organizatio	ns
Schedule A	(Form 990 or 990-EZ) 2018	GEMS I	DEVELOPMENT	FOUNDATION	

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		
Sect	ion 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):			
а	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
e	Discount claimed for blockage or other			
	factors (explain in detail in <b>Part VI</b> ):			
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 1-1/2% 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 .035	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 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	Chock here if the current year is the organization's first as a nen functional	vintogrator		pization (and

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

Schedule A (Form 990 or 990-EZ) 2018

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#### Schedule A (Form 990 or 990-EZ) 2018 GEMS DEVELOPMENT FOUNDATION

	rt V Type III Non-Functionally Integrated 509(		nizations (continued)	
Sect	ion D - Distributions			Current Year
_1	Amounts paid to supported organizations to accomplish exer	mpt purposes		
2	Amounts paid to perform activity that directly furthers exemp	t purposes of supported		
	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purpose	s of supported organizations	8	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the	e organization is responsive		
	(provide details in Part VI). See instructions.			
9	Distributable amount for 2018 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
		(i)	(ii)	(iii)
Sect	ion E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2018	Distributable Amount for 2018
_1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018 (reason-			
	able cause required- explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013			
b	From 2014			
c	From 2015			
d	From 2016			
e	From 2017			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from Section D,			
	line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2018 distributable amount			
C	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, if			
	any. Subtract lines 3g and 4a from line 2. For result greater			
	than zero, explain in <b>Part VI.</b> See instructions.			
6	Remaining underdistributions for 2018. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2019. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
a	Excess from 2014			
b	Excess from 2015			
с	Excess from 2016			
d	Excess from 2017			
e	Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

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Schedule A	(Form 990 or 990-EZ) 2018 GEMS	DEVELOPMENT	FOUNDATION	46-4879465 Page 8
Part VI	<b>Supplemental Information.</b> Part IV, Section A, lines 1, 2, 3b, 3c.	Provide the explanation , 4b, 4c, 5a, 6, 9a, 9b, 9c d 3; Part IV, Section E, lir	is required by Part II, line 10; Pa c, 11a, 11b, and 11c; Part IV, So nes 1c, 2a, 2b, 3a, and 3b; Part	art II, line 17a or 17b; Part III, line 12; ection B, lines 1 and 2; Part IV, Section C, : V, line 1; Part V, Section B, line 1e; Part V, t for any additional information.
832028 10-11-1	8			Schedule A (Form 990 or 990-EZ) 201
			20	·

## Schedule B

(Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service

Name of the organization

#### \*\* PUBLIC DISCLOSURE COPY \*\*

## **Schedule of Contributors**

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

OMB No. 1545-0047

2018

Employer identification number

46-487946	55	
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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 <b>not</b> 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			

GEMS DEVELOPMENT 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**

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

#### Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under
sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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 for an exclusively religious, charitable, etc., exclusively religious, exclusively religious,

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

 $\label{eq:LHA} \ \ \mbox{For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.}$ 

#### Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

Employer identification number

46 - 4879465

## GEMS DEVELOPMENT FOUNDATION

Part I	<b>Contributors</b> (see instructions). Use duplicate copies of Part I if additional space is needed.				
(a)	(b)	(c)	(d)		
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution		
1		\$78,375.	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
2		\$2,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

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Page 3

Employer identification number

46 - 4879465

GEMS DEVELOPMENT FOUNDATION

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

	Noncash Floperty (see instructions). Use duplicate copies of Part	·	
(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
		_	

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Page 4

Name of c	organization		Employer identification number					
GEMS	DEVELOPMENT FOUNDATION		46-4879465					
Part III	from any one contributor. Complete columns	(a) through (e) and the following lin , charitable, etc., contributions of <b>\$1,00</b>	d in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year ine entry. For organizations 00 or less for the year. (Enter this info. once.) \$					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
		(e) Transfer o	of gift					
	Transferee's name, address,	and ZIP + 4	Relationship of transferor to transferee					
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
Part I			(a) Decemption on now give to now					
		(e) Transfer o	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 o						
	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					
823454 11-08	l 8-18		Schedule B (Form 990, 990-EZ, or 990-PF) (201					

09220128 790347 143104

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.



Employer identification number

46-4879465

Nomo	of the	orgonization
Name	or the	organization

#### GEMS DEVELOPMENT FOUNDATION

Par	t I Organizations Maintaining Donor Advise	d Funds or Other Similar Funds	or Accou	Ints. Complete if the
	organization answered "Yes" on Form 990, Part IV, lin	ne 6.		
		(a) Donor advised funds	<b>(b)</b> Fu	unds 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 advise	ed 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 a			
	for charitable purposes and not for the benefit of the donor of			
			•	Yes No
Par				
1	Purpose(s) of conservation easements held by the organizati		,	
	Preservation of land for public use (e.g., recreation or e	· · · · · ·	orically imp	ortant land area
	Protection of natural habitat	Preservation of a cert	•	
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualit	fied conservation contribution in the form	of a conserv	vation easement on the last
_	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements		2a	
h				
c c	Number of conservation easements on a certified historic str			
d	Number of conservation easements included in (c) acquired a			
u				
3	listed in the National Register Number of conservation easements modified, transferred, rel			
5	year	leased, extinguished, or terminated by the	organizatio	in during the tax
4	Number of states where property subject to conservation eas	soment is located		
5	Does the organization have a written policy regarding the per			
5	violations, and enforcement of the conservation easements if			Yes No
c				
6	Staff and volunteer hours devoted to monitoring, inspecting,	fianding of violations, and emorcing cons	ervationea	sements during the year
-	Amount of auropean income line manifesting income time. Income			
7	Amount of expenses incurred in monitoring, inspecting, hand	aling of violations, and enforcing conservat	lion easeme	ents during the year
•				
8	Does each conservation easement reported on line 2(d) abov			
	and section 170(h)(4)(B)(ii)?			
9	In Part XIII, describe how the organization reports conservati	•		
	include, if applicable, the text of the footnote to the organization	tion's financial statements that describes t	ne organiza	ation's accounting for
Dar	conservation easements.  t III Organizations Maintaining Collections of	f Art Historical Treasures or At	hor Simil	ar Assots
I UI	Complete if the organization answered "Yes" on Form			
Ia	If the organization elected, as permitted under SFAS 116 (AS			
	historical treasures, or other similar assets held for public ext		ice of public	c service, provide, in Part XIII,
<b>L</b>	the text of the footnote to its financial statements that descri			
b	If the organization elected, as permitted under SFAS 116 (AS			
	treasures, or other similar assets held for public exhibition, en	ducation, or research in furtherance of put	blic service,	provide the following amounts
	relating to these items:			•
	(i) Revenue included on Form 990, Part VIII, line 1			ф 
~				\$
2	If the organization received or held works of art, historical tre		gain, provi	de
	the following amounts required to be reported under SFAS 1			
а	Revenue included on Form 990, Part VIII, line 1			\$
			<b>&gt;</b>	\$
LHA	For Paperwork Reduction Act Notice, see the Instructions	s for Form 990.		Schedule D (Form 990) 2018
832051	1 10-29-18			

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Sche		VELOPMENT						4879465	
Par	t III Organizations Maintaining C	ollections of Ar	rt, Hist	torical Tre	easures, or	Other S	Similar Ass	ets <sub>(continu</sub>	ed)
3	3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items								
	(check all that apply):								
а	Public exhibition	c	d 🗌	Loan or exc	hange progra	ims			
b	Scholarly research	e	e 🗌	Other					
с	Preservation for future generations								
4	Provide a description of the organization's co	ellections and explai	n how tl	hey further th	ne organizatio	n's exemp	t purpose in F	Part XIII.	
5	During the year, did the organization solicit or	r receive donations	of art, h	istorical treas	sures, or othe	r similar as	ssets		
_	to be sold to raise funds rather than to be ma							Yes	No
Par	t IV Escrow and Custodial Arrang		lete if th	e organizatio	n answered "	Yes" on Fo	orm 990, Part	IV, line 9, or	
	reported an amount on Form 990, Par								
1a	Is the organization an agent, trustee, custodia								
	on Form 990, Part X?							Yes	No
b	If "Yes," explain the arrangement in Part XIII a	and complete the fo	llowing	table:					
								Amount	
	Beginning balance						1c		
	Additions during the year						1d		
-	Distributions during the year						1e		
f	Ending balance								
	Did the organization include an amount on Fo					•	7	Yes	
Par	If "Yes," explain the arrangement in Part XIII. <b>t V</b> Endowment Funds. Complete in								
		(a) Current year		Prior year			I) Three years b	ack <b>(e)</b> Four y	oare back
10	Beginning of year balance	(a) Current year		Frior year		S DALK (U	I THEE YEARS D	ack (e) roury	Cals Dack
b	Contributions								
с А	Grants or scholarships								
d	Other expenditures for facilities								
е									
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the curr	ent vear end balanc	e (line 1	a column (a	)) held as:				
a	Board designated or quasi-endowment	•	% (iii ic i	g, column (a	<i>))</i> 11010 83.				
b	Permanent endowment	%							
	Temporarily restricted endowment	/ =							
Ū	The percentages on lines 2a, 2b, and 2c should be a should be should be a should be a should be a should be should be a should								
3a	Are there endowment funds not in the posses	•	ation th	at are held ar	nd administer	ed for the	organization		
	by:						or gainzation	Γ <b>γ</b>	'es No
	(i) unrelated organizations								
b	If "Yes" on line 3a(ii), are the related organiza								
4	Describe in Part XIII the intended uses of the								
Par	t VI Land, Buildings, and Equipm								
	Complete if the organization answered	d "Yes" on Form 990	0, Part l'	V, line 11a. S	See Form 990	, Part X, lin	ie 10.		
	Description of property	(a) Cost or o	other	(b) Cost	t or other	(c) Acc	umulated	(d) Book	value
		basis (investi	ment)	basis	(other)	depre	eciation		
1a	Land								
b	Buildings								
с	Leasehold improvements								
	Equipment			2	3,161.	1	L8,724.	4	,437.
	Other								
Tota	. Add lines 1a through 1e. (Column (d) must ed	qual Form 990. Part	X. colui	mn (B), line 1	0c.)		►	4	,437.
							Schee	dule D (Form 9	990) 2018

#### Schedule D (Form 990) 2018 GEMS DEVELOPMENT FOUNDATION

#### 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, col. (B) line 12.)				

#### 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, col. (B) line 13.)		

#### 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. col. (B) line 15.)	

#### 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.

<u>1.</u>	(a) Description of liability	<b>(b)</b> Book value
(1)	Federal income taxes	
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<u>Total. (</u>	Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2018

832053 10-29-18

Sche	dule D (Form 990) 2018 GEMS DEVELOPMENT FOUNDAT	46-4879465 Page 4	
Pa	t XI Reconciliation of Revenue per Audited Financial State	ments With Revenu	le 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		
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
с	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
е	Add lines 2a through 2d		
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
с	Add lines 4a and 4b		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		
Pa	t XII Reconciliation of Expenses per Audited Financial State	ements With Expen	ises per Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.	<u>.</u>
1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
с	Other losses	2c	
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
с	Add lines 4a and 4b		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5
Pa	t 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.

832054 10-29-18

Name of the organization					Employer ident	ification number
GEMS DEVELOPMEN	T FOUNDA	TION			46-48794	65
Part I General Info	rmation on A	ctivities Out	side the United States. Complet	e if the organ	ization answered '	'Yes" on
Form 990, Part IV	/, line 14b.					
1 For grantmakers. Does	the organizatior	n maintain recor	ds to substantiate the amount of its gran	ts and other	assistance,	
the grantees' eligibility for	or the grants or a	assistance, and	the selection criteria used to award the g	rants or assis	stance?	Yes No
0 For grantmakers Daga	wiha in Dart V the	ereenization's	procedures for monitoring the use of its	arouto and at	har accistones out	aida tha
<ol> <li>For grantmakers. Desc United States.</li> </ol>	nde in Fait V the	e organization s	procedures for morntoning the use of its (	grants and of	ner assistance out	
	he following Part	I line 3 table c	an be duplicated if additional space is ne	eded )		
(a) Region	(b) Number of	(c) Number of	vity listed in (d)	(f) Total		
	offices	employees, agents, and	(by type) (such as, fundraising, pro-		gram service,	expenditures
	in the region	independent	gram services, investments, grants to		e specific type	for and investments
		contractors in the region	recipients located in the region)	of service	e(s) in the region	in the region
SUB-SAHARAN AFRICA -			PROVIDING MEDICAL			
ANGOLA, BENIN,			EDUCATION, EDUCATIONAL			
BOTSWANA, BURKINA			SUPPORT AND FOSTERING			
FASO,	2	2	SUSTAINABILITY			143,024
3 a Subtotal	2	2				143,024
<b>b</b> Total from continuation	_					
sheets to Part I	0	0				0.
c Totals (add lines 3a	2	2				143,024
and 3b)	2	4				±=3,024

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

832071 10-31-18

SCHEDULE F (Form 990)

Department of the Treasury Internal Revenue Service

Schedule F (Form 990) 2018

## 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

#### Schedule F (Form 990) 2018

#### GEMS DEVELOPMENT FOUNDATION

46-4879465

# 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>(b)</b> IRS code section and EIN (if applicable)	(c) Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	<b>(h)</b> Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			ecognized as charities by the f				1	
by the IRS, or for whic <b>3</b> Enter total number of			ion 501(c)(3) equivalency letter					

Schedule F (Form 990) 2018

GEMS DEVELOPMENT	FOUNDATION
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46-4879465

#### 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	<b>(d)</b> Amount of cash grant	<b>(e)</b> Manner of cash disbursement	<b>(f)</b> Amount of noncash assistance	(g) Description of noncash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)

Schedule F (Form 990) 2018

Page 3

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 Instructions for Form 926)	Yes	X 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 Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	X No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? <i>If</i> "Yes," <i>the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)</i>	Yes	X 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? <i>If</i> "Yes," <i>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 Instructions for Form 8621)</i>	Yes	X No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? <i>If</i> "Yes," <i>the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)</i>	Yes	X No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? <i>If</i> "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)	Yes	X No

Schedule F (Form 990) 2018

			DEVELOPMENT	FOUNDATION
Part V	Supplemental	Inform	ation	

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,

832075 10-31-18	34	S	chedule F (Form 990) 2018

SCHEDULE L (Form 990 or 990) Department of the Treasur Internal Revenue Service	, <b>p</b> comp	olete if the o	organization ans 28b, or 28c, o ▶ Atta	were or Fori ch to	d "Yes m 990 Form <sup>g</sup>	Interested " on Form 990, Par EZ, Part V, line 38a 990 or Form 990-E Instructions and the	t IV, a or Z.	line 25a, 25b, 20 40b.	6, 27,	28a,	O	20	1545-00 <b>18</b> o Pub ion	8
Name of the organiz											identi		on nu	mber
Deut II - Even			LOPMENT								794	55		
						ion 501(c)(4), and 50								
	lete if the organ					art IV, line 25a or 25b	o, or	Form 990-EZ, Pa	ırt V, I	ine 40	b.	1		
1 (a) Name of dis	qualified perso	n <b>(b)</b> H	Relationship betv person and or			ified (	<b>c)</b> De	escription of tran	sactio	n				cted?
				5									es	No
												+		
2 Enter the amo	unt of tax incur	red by the o	rganization mana	agers	or disc	ualified persons dur	ring t	he year under						
section 4958														
3 Enter the amo	unt of tax, if any	y, on line 2,	above, reimburs	ed by	the org	ganization				▶ \$				
Part II Loan	s to and/or	From Int	erested Pers	one										
							-		00					
	0					, Part V, line 38a or I	-orm	1990, Part IV, line	26; (	or it th	e orgai	nizatio	n	
(a) Name		Relationship	, Part X, line 5, 6 (c) Purpose	í –	<b>∠.</b> oan to or	(e) Original	14	) Balance due	(0)	In	(h) Ap	proved	(i) M	/ritten
interested pe		organization		fron	n the ization?	principal amount	י	Dalarice due		ult?	by boa	Ird or	(1) *	ment?
		•		<u> </u>	From				Yes	No	Yes	No	Yes	<u> </u>
ELLEN RATN	ER SE	E PT V	SEE PT V		X	3,545.		0.	100	X	X	110	100	X
						,								
														<u> </u>
Total	te or Acciet	anco Bor	nefiting Intere	octor	d Dor	<b>&gt;</b> \$								
			-											
	0		wered "Yes" on F						of		(0)	Durp		<u> </u>
(a) Name of h	nterested perso		(b) Relationship interested pers			(c) Amount of assistance		(d) Type assistan				assista	ose o ance	I
			the organiza		u .									
LHA For Paperwo	rk Reduction	Act Notice,	see the Instruct	tions f	for For	m 990 or 990-EZ.		Sche	dule	L (Foi	rm 990	or 99	90-EZ	) 2018

SEE PART V FOR CONTINUATIONS

832131 10-25-18

# Schedule L (Form 990 or 990-EZ) 2018 GEMS DEVELOPMENT FOUNDATION Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	<b>(c)</b> Amount of transaction	(d) Description of transaction	(e) Sha organiz rever	aring of zation's nues?
				Yes	No
					<u> </u>
					<u> </u>
					<u> </u>
					<u> </u>
					<u> </u>
					<u> </u>
					<u> </u>
					<u> </u>
					<u> </u>

#### Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

#### SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: ELLEN RATNER

(B) RELATIONSHIP WITH ORGANIZATION: PRESIDENT OF THE ORGANIZATION

(C) PURPOSE OF LOAN: BUSINESS PURPOSE

(D) LOAN TO OR FROM ORGANIZATION? = FROM

(E) ORIGINAL PRINCIPAL AMOUNT \$ 3,545. (F) BALANCE DUE \$ 0.

(G) LOAN IN DEFAULT? = NO

(H) APPROVED BY BOARD OR COMMITTEE? = YES

(I) WRITTEN AGREEMENT? = NO

Schedule L (Form 990 or 990-EZ) 2018

832132 10-25-18

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Name of the organization 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 990-EZ. ► Go to www.irs.gov/Form990 for the latest information.



GEMS DEVELOPMENT FOUNDATION

46-4879465

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

EDUCATION, MEDICINE, AND SUSTAINABLE PRACTICES. GEMS ACCOMPLISHES ITS

MISSION BY FOCUSING ON THE FOLLOWING FOUR PRIMARY PROGRAM OBJECTIVES:

PROVIDING GOATS AND OTHER LIVESTOCK TO FOSTER BASIC NUTRITIONAL AND

ECONOMIC SUSTAINABILITY, EDUCATIONAL SUPPORT, SUPPORT FOR MEDICAL

EDUCATION AND PROMOTING SUSTAINABILITY AMONG COMMUNITIES.

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

TO FOSTER BASIC NUTRITIONAL AND ECONOMIC SUSTAINABILITY, EDUCATIONAL

SUPPORT, SUPPORT FOR MEDICAL EDUCATION AND PROMOTING SUSTAINABILITY

AMONG COMMUNITIES.

THE FUTURE- WHY GEMS CONTINUES TO RAISE MONEY:

\*TO SEND DOCTORS AND NURSES TO SOUTH SUDAN.

\*TO PUT NURSING CURRICULUM AND MEDICAL CURRICULUM ON TABLETS AND TO

TRAIN TEACHERS TO USE THEM. (PURCHASE OF TABLETS AND STAFF TO LOAD

THEM)

\*TRAINING FOR TEACHERS - COLUMBIA TEACHERS COLLEGE STAFF TO VISIT SOUTH

SUDAN AND PROVIDE TRAINING

\*MORE GOATS FOR FAMILIES TO HAVE SUSTENANCE FOR THEIR FAMILIES.

\*PORRIDGE FOR CHILDREN ATTENDING SCHOOL (CEREAL-- IMPROVE ATTENDANCE)

\*TO DEVELOP DEDICATED SATELLITE SERVICES FOR TEACHING MEDICINE AND

NURSING.

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

EDUCATION: GEMS PROVIDES EDUCATIONAL SUPPORT TO PEOPLE IN THE

LHAFor Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.Schedule O (Form 990 or 990-EZ) (2018)83221110-10-18

09220128 790347 143104

37

Name of the organization <u>GEMS DEVELOPMENT FOUNDATION</u>	Employer identification number 46-4879465
DEVELOPING WORLD THROUGH DIRECT SCHOLARSHIPS, SUPPORT FOR	COMPUTERS AND
EDUCATIONAL SUPPLIES, AND TEACHER TRAINING. EDUCATIONAL F	OCUS WILL
INCLUDE JOURNALISM AS WELL AS HOME BUILDING IN THE DEVELO	PING WORLD,
SMALL BUSINESS EDUCATION, AND BUSINESS DEVELOPMENT FOR WO	MEN LIVING IN
THE DEVELOPING WORLD.	
EXPENSES \$ 76,262. INCLUDING GRANTS OF \$ 0. REVENUE \$	360.
OTHER MISCELLANEOUS PROGRAMS	
FORM 990, PART VI, SECTION B, LINE 11B:	
THE FORM 990 IS REVIEWED BY THE COMMITTEE PRIOR TO ITS FI	LING.
FORM 990, PART VI, SECTION C, LINE 18:	
FORM 990 IS AVAILABLE ON ORGANIZATION WEBSITE	
FORM 990, PART VI, SECTION C, LINE 19:	
THE ORGANIZATION WILL MAKE ITS GOVERNING DOCUMENTS AVAIAB	LE TO THE PUBLIC
UPON REQUEST. THE ORGANIZATION MAINTAINS A WEBSITE WHERE	DIRECTIONS, PHONE
NUMBERS, TOP STAFF NAMES, THE CURRENT BOARD OF DIRECTORS	LIST, AND EMAIL
ADDRESSES ARE AVAILABLE FOR CONTACT.	
FORM 990, PART IX, LINE 11G, OTHER FEES:	
CONSULTING AND OUTSIDE SERVICES:	
PROGRAM SERVICE EXPENSES	39,280.
MANAGEMENT AND GENERAL EXPENSES	115,144.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	154,424.
	<u>154 , 424 .</u> edule O (Form 990 or 990-EZ) (2018)
38 20128 790347 143104 2018.06050 GEMS DEVELOR	MENT FOUNDATI 14310

Schedule O (Form 990 or 990-EZ) (2018)

Page **2** 

(Rev. January 2019)

## Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

				Enter file	er's identifying num	ber
Type or print	Name of exempt organization or other filer, see instruct	ctions.		Employe	r identification numb	er (EIN) or
print	GEMS DEVELOPMENT FOUNDATION	ſ			46-487946	5
File by the due date for filing your return. See	Number, street, and room or suite no. If a P.O. box, se	e instruct	ions.	Social se	curity number (SSN)	
instruction		reign addı	ress, see instructions.			
Enter th	e Return Code for the return that this application is for (file	a separat	te application for each return)			0 1
Applica	tion	Return	Application			Return
ls For		Code	Is For			Code
Form 99	0 or Form 990-EZ	01	Form 990-T (corporation)			07
Form 99	00-BL	02	Form 1041-A			08
Form 47	'20 (individual)	03	Form 4720 (other than individual)			09
Form 99	00-PF	04	Form 5227			10
Form 99	00-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 99	00-T (trust other than above)	06	Form 8870			12
box ▶ 1 Ir th ▶	equest an automatic 6-month extension of time until e organization named above. The extension is for the orga $\cdot \boxed{X}$ calendar year $2018$ or	and atta	<u>ch a list with the names and EINs of</u> <u>MBER 15, 2019</u> , to file return for: d ending	all memb	ers the extension is the organization retu	for.
	this application is for Forms 990-BL, 990-PF, 990-T, 4720, ny nonrefundable credits. See instructions.	or 6069, e	enter the tentative tax, less	3a	\$	0.
	this application is for Forms 990-PF, 990-T, 4720, or 6069, stimated tax payments made. Include any prior year overpa	, ,		3b	\$	0.
c Ba	alance due. Subtract line 3b from line 3a. Include your pay	yment with	h this form, if required, by	3c		0.
	: If you are going to make an electronic funds withdrawal					
	For Privacy Act and Paperwork Reduction Act Notice, MAIL TO: DEPARTMENT	OF I EVENU	'HE TREASURY JE SERVICE CENTER		Form <b>8868</b> (Re	ev. 1-2019)

823841 12-19-18