

EXTENDED TO NOVEMBER 15, 2024

Return of Organization Exempt From Income Tax

Under section 501(c)(3), 501(c)(29), or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending

Part I Summary: C Name of organization, D Employer identification number, E Telephone number, F Name and address of principal officer, G Gross receipts, H(a) Is this a group return, H(b) Are all subordinates included?, I Tax-exempt status, J Website, K Form of organization, L Year of formation, M State of legal domicile, NC

Part II Signature Block

Table with columns: Revenue, Expenses, Net Assets or Fund Balances. Rows include: 8 Contributions and grants, 9 Program service revenue, 10 Investment income, 11 Other revenue, 12 Total revenue, 13 Grants and similar amounts paid, 14 Benefits paid to or for members, 15 Salaries, other compensation, 16a Professional fundraising fees, 16b Total fundraising expenses, 17 Other expenses, 18 Total expenses, 19 Revenue less expenses, 20 Total assets, 21 Total liabilities, 22 Net assets or fund balances.

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

Sign: Signature of officer, Here: YANET CISNEROS, CHAIR, Preparer's name: JAMES E LOWDERMILK, Preparer's signature: [Signature], Date: 6-28-24, Firm's name: LOWDERMILK CHURCH & CO., LLP, Firm's address: 121 NORTH STERLING STREET, MORGANTON, NC 28655, Phone no.: 828-433-1226

Part III Statement of Program Service Accomplishments
 Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
 THE ORGANIZATION PROMOTES AND SUPPORTS THE EFFICIENT, EFFECTIVE AND ECONOMIC PROVISION OF HUMAN SERVICES THROUGH ITS ORGANIZATIONAL MEMBERS.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
- 3 If "Yes," describe these new services on Schedule O.
 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,669,007. including grants of \$) (Revenue \$ 300,673.)
 THE UNITED WAY OF RUTHERFORD COUNTY, INC IS AN AGENCY RESPONSIBLE FOR SOLICITING FUNDS FOR ALLOCATION TO THE VARIOUS ORGANIZATIONS IN THE COUNTY, THEREBY ELIMINATING AGENCY SOLICITATIONS

4b (Code:) (Expenses \$) (Revenue \$)
 including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$) (Revenue \$)
 including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O)
 (Expenses \$) (Revenue \$)
 4e Total program service expenses 1,669,007.

Part IV Checklist of Required Schedules	Form 990 (2023)
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?	1
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 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 c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 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 e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII b Was the organization included in consolidated, independent audited financial statements for the tax year? c If "Yes," and if the organization answered "No" to line 12a, then complete Schedule D, Parts XI and XII as optional 12b Is the organization a school described in section 170(b)(1)(A)(iii)? If "Yes," complete Schedule E	12a 12b
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a
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
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 1e? If "Yes," complete Schedule G, Part I. See instructions	17
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21

Part IV Checklist of Required Schedules (continued)

22	Yes	No	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 27? If "Yes," complete Schedule I, Parts I and III
23	X		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
24a	X		Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a
		24a	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
		24b	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?
25a	X	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
		25b	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
26	X	26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II
27	X	27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III
28	X	28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV
29	X	29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M
30	X	30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M
31	X	31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I
32	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
33	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
34	X	34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1
35a	X	35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?
		35b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2
36	X	36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2
37	X	37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI
38	X	38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

<input type="checkbox"/> Check if Schedule O contains a response or note to any line in this Part V	
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?
Yes	No
X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 24 rows (2a-2b, 7a-7c, 8a-8g, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13b, 14a-14b, 15a-15b, 16a-16b, 17a-17b) and columns for 'Yes', 'No', and '2'. Each row contains a question related to IRS filings and tax compliance.

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

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

Section A. Governing Body and Management

1a	Enter the number of voting members of the governing body at the end of the tax year	1a	16	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1b		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a		X
	a The governing body?	8b		X
	b Each committee with authority to act on behalf of the governing body?	9		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	12a		X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c		X
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15a		X
	a The organization's CEO, Executive Director, or top management official	15b		X
	b Other officers or key employees of the organization	16a		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website Another's website Upon request Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **EXECUTIVE DIRECTOR - 828-286-3929 668 WILKROW ROAD, FOREST CITY, NC 28043**

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
 • List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 • List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 • List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
 See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) SUZANNE PORTER EXECUTIVE DIRECTOR	55.00	Individual trustee or director Institutional trustee Officer Key employee Highest compensated employee Former	72,338.	0.	10,800.
(2) LAURA LYNCH MEMBER	1.00	X	0.	0.	0.
(3) DOUG BARRICK MEMBER	1.00	X	0.	0.	0.
(4) CHRIS BURLEY MEMBER	1.00	X	0.	0.	0.
(5) TIFFANY CRANK MEMBER	1.00	X	0.	0.	0.
(6) CHRIS FRANCIS VICE CHAIR	1.00	X	0.	0.	0.
(7) CLARK POOLE MEMBER	1.00	X	0.	0.	0.
(8) TRACIE MITCHEM TREASURER	1.00	X	0.	0.	0.
(9) LORI SPURLING MEMBER	1.00	X	0.	0.	0.
(10) PAT KEEFER MEMBER	1.00	X	0.	0.	0.
(11) TERRI WELLS MEMBER	1.00	X	0.	0.	0.
(12) YANET CISNEROS CHAIR	1.00	X	0.	0.	0.
(13) AMANDA FREEMAN MEMBER	1.00	X	0.	0.	0.
(14) STEPHANIE HILL MEMBER	1.00	X	0.	0.	0.
(15) LAMONDA DAVIS MEMBER	1.00	X	0.	0.	0.
(16) KIM SYNDER MEMBER	1.00	X	0.	0.	0.
(17) TERRI PALMER MEMBER	1.00	X	0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)			(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of compensation from the organization and related organizations
			Reportable compensation from the organization	Reportable compensation from related organizations	Reportable compensation from the organization and related organizations		

1b Subtotal	c Total from continuation sheets to Part VII, Section A		d Total (add lines 1b and 1c)	
0.	0.	0.	72,338.	10,800.
0.	0.	0.	72,338.	10,800.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

3	4	5
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Section B. Independent Contractors

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

1	(A) Name and business address	(B) Description of services	(C) Compensation
	NONE		
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		0

Part VIII

Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1 a Federated campaigns				
b Membership dues				
c Fundraising events				
d Related organizations				
e Government grants (contributions)				
f All other contributions, gifts, grants, and similar amounts not included above				
g Noncash contributions included in lines 1a-1f				
h Total. Add lines 1a-1f	1,567,476.			
Contributions, Gifts, Grants and Other Similar Amounts				
2 a				
b				
c				
d				
e				
f All other program service revenue				
g Total. Add lines 2a-2f				
Program Service Revenue				
3 Investment income (including dividends, interest, and other similar amounts)				
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				
6 a Gross rents				
6a (i) Real	37,762.			
6a (ii) Personal				
b Less: rental expenses	0.			
c Rental income or (loss)	37,762.			
6c				
d Net rental income or (loss)	37,762.			
7 a Gross amount from sales of assets other than inventory				
7a (i) Securities				
7a (ii) Other				
b Less: cost or other basis				
c Gain or (loss)				
7c				
d Net gain or (loss)				
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18				
8a				
b Less: direct expenses				
8b				
c Net income or (loss) from fundraising events				
9 a Gross income from gaming activities. See Part IV, line 19				
9a				
b Less: direct expenses				
9b				
c Net income or (loss) from gaming activities				
10 a Gross sales of inventory, less returns and allowances				
10a				
b Less: cost of goods sold				
10b				
c Net income or (loss) from sales of inventory				
Miscellaneous Revenue				
11 a MISCELLANEOUS	900099	262,911.	262,911.	
b				
c				
d All other revenue				
e Total. Add lines 11a-11d		262,911.	262,911.	
12 Total revenue. See instructions		1,867,960.	300,673.	0.
				-189.

Part IX Statement of Functional Expenses
 Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).
 Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
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				
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	129,130.	78,769.	25,826.	24,535.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	19,838.	12,101.	3,968.	3,769.
9 Other employee benefits	9,096.	5,549.	1,819.	1,728.
10 Payroll taxes				
11 Fees for services (nonemployees)				
a Management				
b Legal				
c Accounting	7,026.	4,286.	1,405.	1,335.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 1g amount exceeds 10% of line 25, column (A), amount, list line 1g expenses on Sch O.)				
12 Advertising and promotion	5,036.	3,072.	1,007.	957.
13 Office expenses	17,790.	10,852.	3,558.	3,380.
14 Information technology				
15 Royalties				
16 Occupancy	24,505.	14,949.	4,901.	4,655.
17 Travel	3,363.	2,051.	673.	639.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	996.	608.	199.	189.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,343.	3,869.	1,269.	1,205.
23 Insurance	3,614.	2,204.	723.	687.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a GRANT EXPENSES	1,403,331.	1,403,331.		
b ALLOCATIONS	118,692.	118,692.		
c MISCELLANEOUS	8,571.	5,228.	1,714.	1,629.
d UNCOLLECTIBLE PLEDGES E	1,765.	1,765.		
e All other expenses	2,755.	1,681.	551.	523.
25 Total functional expenses. Add lines 1 through 24e	1,761,851.	1,669,007.	47,613.	45,231.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 988-720)				

Part X Balance Sheet

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

		(A) Beginning of year	(B) End of year
1	Cash - non-interest-bearing	425,449.	331,635.
2	Savings and temporary cash investments	16,923.	25,566.
3	Pledges and grants receivable, net	161,306.	228,306.
4	Accounts receivable, net		
5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		
7	Notes and loans receivable, net		
8	Inventories for sale or use		
9	Prepaid expenses and deferred charges	2,118.	11,822.
10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		
b	Less: accumulated depreciation	275,815.	93,132.
11	Investments - publicly traded securities	5,083.	4,608.
12	Investments - other securities. See Part IV, line 11		
13	Investments - program-related. See Part IV, line 11		
14	Intangible assets		
15	Other assets. See Part IV, line 11		
16	Total assets. Add lines 1 through 15 (must equal line 33)	707,977.	695,069.
17	Accounts payable and accrued expenses	24,806.	16,461.
18	Grants payable		
19	Deferred revenue	348,223.	237,551.
20	Tax-exempt bond liabilities		
21	Escrow or custodial account liability. Complete Part IV of Schedule D		
22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		
23	Secured mortgages and notes payable to unrelated third parties		
24	Unsecured notes and loans payable to unrelated third parties		
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		
26	Total liabilities. Add lines 17 through 25	373,029.	254,012.
	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/>		
27	Net assets without donor restrictions	104,615.	276,912.
28	Net assets with donor restrictions	230,333.	164,145.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/>		
29	Capital stock or trust principal, or current funds and complete lines 29 through 33.		
30	Paid-in or capital surplus, or land, building, or equipment fund		
31	Retained earnings, endowment, accumulated income, or other funds		
32	Total net assets or fund balances	334,948.	441,057.
33	Total liabilities and net assets/fund balances	707,977.	695,069.

Form 990 (2023)

Form 990 (2023)

1 Accounting method used to prepare the Form 990: Cash Accrual Other

2a Were the organization's financial statements compiled or reviewed by an independent accountant? Yes No

2b Were the organization's financial statements audited by an independent accountant? Yes No

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? Yes No

3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

Part XII Financial Statements and Reporting

10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	441,057.
9	Other changes in net assets or fund balances (explain on Schedule O)	0.
8	Prior period adjustments	
7	Investment expenses	
6	Donated services and use of facilities	
5	Net unrealized gains (losses) on investments	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	334,948.
3	Revenue less expenses. Subtract line 2 from line 1	106,109.
2	Total expenses (must equal Part IX, column (A), line 25)	1,761,851.
1	Total revenue (must equal Part VIII, column (A), line 12)	1,867,960.

Part XI Reconciliation of Net Assets

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

OMB No. 1545-0047
2023
Open to Public Inspection

Employer identification number

56-1030597

Name of the organization

UNITED WAY OF RUTHERFORD COUNTY, INC.

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

- The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)
- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 - 2 A school described in section 170(b)(1)(A)(iii), (Attach Schedule E (Form 990)).
 - 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 - 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
 - 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
 - 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 - 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
 - 8 A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
 - 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
 - 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, memberships, fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
 - 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 - 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations that normally receive a substantial part of their support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)

g Provide the following information about the supported organization(s).

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

h Total

Schedule A (Form 990) 2023

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

organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

17a 10%-facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and stop here. The organization qualifies as a publicly supported organization

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

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

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 85.51 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 86.43 %

Section C. Computation of Public Support Percentage

organization, check this box and stop here

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

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	329,957.	600,441.	544,556.	969,756.	1,567,476.	4,012,186.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	35,250.	34,941.	29,410.	36,813.	37,573.	173,987.
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)	54,079.	61,093.	96,200.	31,418.	262,911.	505,701.
11 Total support. Add lines 7 through 10	329,957.	600,441.	544,556.	969,756.	1,567,476.	4,012,186.
12 Gross receipts from related activities, etc. (see instructions)						
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	329,957.	600,441.	544,556.	969,756.	1,567,476.	4,012,186.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	329,957.	600,441.	544,556.	969,756.	1,567,476.	4,012,186.
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)						
6 Public support. Subtract line 5 from line 4.	329,957.	600,441.	544,556.	969,756.	1,567,476.	4,012,186.

Section A. Public Support

(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.)

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

UNITED WAY OF RUTHERFORD COUNTY, INC. 56-1030597 Page 2 Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1						
2						
3						
4						
5						
6						
7a						
7b						
8						
Public support						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9						
10a						
11						
12						
13						
14						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

1	2	3a	3b	3c	4a	4b	4c	5a	5b	5c	6	7	8	9a	9b	9c	10a	10b																			
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 lines 3b and 3c below.	3b	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.	3c	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 box 12a or 12b in Part I, answer lines 4b and 4c below.	4b	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.	4c	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 lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).	5b	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?	5c	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).	8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).	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.	9b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.	9c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.	10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(i) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.	10b	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.)

<p>1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).</p> <p><input type="checkbox"/> a The organization satisfied the Activities Test. Complete line 2 below.</p> <p><input type="checkbox"/> b The organization is the parent of each of its supported organizations. Complete line 3 below.</p> <p><input type="checkbox"/> c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).</p>			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Section E. Type III Functionally Integrated Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section B. Type I Supporting Organizations

<p>1 Has the organization accepted a gift or contribution from any of the following persons?</p> <p>a A person who directly or indirectly controls, either alone or together with persons described on lines 1b and 1c below, the governing body of a supported organization?</p> <p>b A family member of a person described on line 1a above?</p> <p>c A 35% controlled entity or a person described on line 1a or 1b above? If "Yes" to line 1a, 11b, or 11c, provide detail in Part VI.</p>		11a	11b	11c

Part IV Supporting Organizations (continued)

Schedule A (Form 990) 2023

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.15 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

Schedule A (Form 990) 2023 UNITED WAY OF RUTHERFORD COUNTY, INC. 56-1030597 Page 6

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

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

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

Lined area for supplemental information.

Part VI

Schedule A (Form 990) 2023

UNITED WAY OF RUTHERFORD COUNTY, INC. 56-1030597 Page 8

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

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

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

Special Rules

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.

General 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. Check if your organization is covered by the General Rule or a Special Rule.

- Form 990-PF
- 501(c)(3) tax-exempt private foundation
 - 4947(a)(1) nonexempt charitable trust treated as a private foundation
 - 527 political organization
 - 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- Form 990 or 990-EZ
- 501(c) 3 (enter number) organization

Filers of: Section:

Organization type (check one):

Name of the organization UNITED WAY OF RUTHERFORD COUNTY, INC.	
Employer identification number 56-1030597	

Department of the Treasury Internal Revenue Service (Form 990) Schedule B	Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.
	Schedule of Contributors OMB No. 1545-0047 2023

Name of organization

UNITED WAY OF RUTHERFORD COUNTY, INC.

56-1030597

Employer identification number

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HEALTH RESOURCES AND SERVICES ADMINISTRATION 5600 FISHERS LANE ROCKVILLE, MD 20879	\$ 557,355.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DOGWOOD HEALTH TRUST 890 HENDERSONVILLE RD #300 ASHEVILLE, NC 28803	\$ 301,534.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	PARTNERS HEALTH MANAGEMENT 901 S NEW HOPE ROAD GASTONIA, NC 28054	\$ 368,337.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	HEALTH RESOURCES AND SERVICES ADMINISTRATION 5600 FISHERS LANE ROCKVILLE, MD 20879	\$ 57,457.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	ED ROMNEY 359 RACE PATH CHURCH RD ELLENBORO, NC 28040	\$ 35,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

UNITED WAY OF RUTHERFORD COUNTY, INC.

Employer identification number

56-1030597

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

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

Name of organization

UNITED WAY OF RUTHERFORD COUNTY, INC.

56-1030597

Employer identification number

Part III

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

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

Table with 5 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held, (e) Transfer of gift. Includes sub-headers for 'Transfer of gift' and 'Transferor's name, address, and ZIP + 4'.

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047 2023 Open to Public Inspection

Name of the organization

UNITED WAY OF RUTHERFORD COUNTY, INC.

Employer identification number

56-1030597

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

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

1 Total number at end of year

2 Aggregate value of contributions to (during year)

3 Aggregate value of grants from (during year)

4 Aggregate value at end of year

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

8 Total number of conservation easements

9 Total acreage restricted by conservation easements

10 Number of conservation easements included on line 2a

11 Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register

12 Number of conservation easements modified, extinguished, or terminated by the organization during the tax year

13 Number of states where property subject to conservation easement is located

14 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

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

17 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

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

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

(ii) Assets included in Form 990, Part X

(iii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

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

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

a Public exhibition

b Scholarly research

c Preservation for future generations

d Loan or exchange program

e Other

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

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

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

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

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

	1c	1d	1e	1f
Beginning balance				
Additions during the year				
Distributions during the year				
Ending balance				
Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? <input type="checkbox"/> Yes <input type="checkbox"/> No				
If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII <input type="checkbox"/> Yes <input type="checkbox"/> No				

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
1b Contributions					
1c Net investment earnings, gains, and losses					
1d Grants or scholarships					
1e Other expenditures for facilities and programs					
1f Administrative expenses					
1g End of year balance					
2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:					
a Board designated or quasi-endowment	%				
b Permanent endowment	%				
c Term endowment	%				
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:					
(i) Unrelated organizations?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
(ii) Related organizations?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/> Yes <input type="checkbox"/> No				
4 Describe in Part XIII the intended uses of the organization's endowment funds.					

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	15,250.	15,250.		15,250.
1b Buildings	283,378.	283,378.	206,978.	76,400.
1c Leasehold improvements				
1d Equipment	70,319.	70,319.	68,837.	1,482.
1e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				93,132.

Schedule D (Form 990) 2023

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

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

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

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

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

Part IX Other Assets		
(1)	(a) Description of investment	(b) Book value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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

Part VIII Investments - Program Related		
(1)	(a) Description of security or category (including name of security)	(b) Book value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
(12)		
(13)		
(14)		
(15)		
(16)		
(17)		
(18)		
(19)		
(20)		
(21)		
(22)		
(23)		
(24)		
(25)		
(26)		
(27)		
(28)		
(29)		
(30)		
(31)		
(32)		
(33)		
(34)		
(35)		
(36)		
(37)		
(38)		
(39)		
(40)		
(41)		
(42)		
(43)		
(44)		
(45)		
(46)		
(47)		
(48)		
(49)		
(50)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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

Part VII Investments - Other Securities		
(1)	(a) Description of security or category (including name of security)	(b) Book value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
(12)		
(13)		
(14)		
(15)		
(16)		
(17)		
(18)		
(19)		
(20)		
(21)		
(22)		
(23)		
(24)		
(25)		
(26)		
(27)		
(28)		
(29)		
(30)		
(31)		
(32)		
(33)		
(34)		
(35)		
(36)		
(37)		
(38)		
(39)		
(40)		
(41)		
(42)		
(43)		
(44)		
(45)		
(46)		
(47)		
(48)		
(49)		
(50)		
Total. (Col. (b) must equal Form 990, Part X, line 11, col. (B))		

TAX POSITIONS.

SUCH RISK AND THEREFORE NO LIABILITIES HAVE BEEN RECORDED FOR UNCERTAIN
 DECEMBER 31, 2023, MANAGEMENT HAS DETERMINED THAT THE ORGANIZATION HAS NO
 GREATER THEN A 50% LIKELIHOOD OF BEING REALIZED UPON SETTLEMENT. AS OF
 IS REQUIRED TO MEASURE POTENTIAL TAX LIABILITIES THAT COULD HAVE A RISK OF
 POSITIONS. BASED ON AN EVALUATION OF UNCERTAIN TAX POSITIONS, MANAGEMENT
 INCOME TAXES, CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAX
 SCHEDULE D PART X LINE 2 - FASB ASC 740-10, ACCOUNTING FOR UNCERTAINTY IN
 PART X, LINE 2:

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

Part XIII Supplemental Information

5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,761,851.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	4c	0.
a	Investment expenses not included on Form 990, Part VIII, line 7b	4b	
b	Other (Describe in Part XIII.)	4a	
c	Add lines 4a and 4b		
3	Subtract line 2e from line 1	3	1,761,851.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	2e	0.
a	Donated services and use of facilities	2d	
b	Prior year adjustments	2c	
c	Other losses	2b	
d	Other (Describe in Part XIII.)	2a	
e	Add lines 2a through 2d		
1	Total expenses and losses per audited financial statements	1	1,761,851.

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

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

5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,867,960.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	4c	0.
a	Investment expenses not included on Form 990, Part VIII, line 7b	4b	
b	Other (Describe in Part XIII.)	4a	
c	Add lines 4a and 4b		
3	Subtract line 2e from line 1	3	1,867,960.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	2e	0.
a	Net unrealized gains (losses) on investments	2d	
b	Donated services and use of facilities	2c	
c	Recoveries of prior year grants	2b	
d	Other (Describe in Part XIII.)	2a	
e	Add lines 2a through 2d		
1	Total revenue, gains, and other support per audited financial statements	1	1,867,960.

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

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

Open to Public
Inspection

2023

OMB No. 1545-0047

Name of the organization
UNITED WAY OF RUTHERFORD COUNTY, INC.
Employer identification number
56-1030597

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

SERVICES THROUGH ITS ORGANIZATIONAL MEMBERS.

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

REVIEWED BY THE EXECUTIVE DIRECTOR, BOARD PRESIDENT AND OTHERS AS NEEDED.

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

BOARD MEMBERS SIGN A CONFLICT OF INTEREST POLICY STATEMENT AT THE START OF

EACH NEW BOARD YEAR. ALL EMPLOYEES ARE GIVEN A POLICY MANUAL WHICH CONTAINS

A CONFLICT OF INTEREST POLICY FOR ALL EMPLOYEES.

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

SALARY SURVEYS OF OTHER COMPARABLE ORGANIZATIONS ARE USED FOR ALL POSITIONS

PER THE POLICY MANUAL

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

AVAILABLE UPON REQUEST

Depreciation and Amortization (Including Information on Listed Property)

990

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. 179

2023

OMB No. 1545-0172

UNITED WAY OF RUTHERFORD COUNTY, INC. FORM 990 PAGE 10 56-1030597

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows and 2 columns: Line number (1-5) and Description of property (a), Elected cost (b), and Elected cost (c).

Table with 8 rows and 2 columns: Line number (7-14) and Description of property (a), Elected cost (b), and Elected cost (c).

Table with 16 rows and 2 columns: Line number (15-16) and Description of property (a), Elected cost (b), and Elected cost (c).

Table with 19 rows and 2 columns: Line number (19a-19i) and Description of property (a), Elected cost (b), and Elected cost (c).

Table with 17 rows and 2 columns: Line number (17) and Description of property (a), Elected cost (b), and Elected cost (c).

Table with 21 rows and 2 columns: Line number (21) and Description of property (a), Elected cost (b), and Elected cost (c).

Table with 22 rows and 2 columns: Line number (22) and Description of property (a), Elected cost (b), and Elected cost (c).

Table with 23 rows and 2 columns: Line number (23) and Description of property (a), Elected cost (b), and Elected cost (c).

Part V Listed Property (include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 8 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: % % %

27 Property used 50% or less in a qualified business use: % % %

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Section B - Information on Use of Vehicles

Table with 10 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36 with questions about business/investment miles, commuting miles, other personal miles, off-duty hours, and availability for personal use.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Yes, No. Rows 37-41 with questions about written policy statements, personal use, and information received.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2023 tax year:

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

43 Amortization of costs that began before your 2023 tax year

44 Total. Add amounts in column (f). See the instructions for where to report