



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**Department of the Treasury
Internal Revenue Service**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.

Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013**Open to Public Inspection****A For the 2013 calendar year, or tax year beginning , and ending****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Terminated☐ Amended return☐ Application pending**C** Name of organization

HELEN DAY ART CENTER, INC.

Doing Business As

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

PO BOX 411

Room/suite

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

STOWE

VT 05672

D Employer identification number

03-0284825

E Telephone number

802-253-8358

G Gross receipts \$ 363,268**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website WWW.HELENDAY.COM**H(c)** Group exemption number**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation 1982**M** State of legal domicile VT**Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1 Briefly describe the organization's mission or most significant activities THE HELEN DAY ART CENTER IS A MEMBER SUPPORTED, COMMUNITY ARTS AND EDUCATION NON-PROFIT ORGANIZATION, WHOSE MISSION IS TO ENHANCE THE HUMAN EXPERIENCE THROUGH THE VISUAL ARTS.							
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets							
3 Number of voting members of the governing body (Part VI, line 1a)		3		14			
4 Number of independent voting members of the governing body (Part VI, line 1b)		4		14			
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)		5		14			
6 Total number of volunteers (estimate if necessary)		6		55			
7a Total unrelated business revenue from Part VIII, column (C), line 12		7a		0			
b Net unrelated business taxable income from Form 990-T, line 34		7b		0			
8 Contributions and grants (Part VIII, line 1h)		Prior Year		Current Year			
9 Program service revenue (Part VIII, line 2g)		197,902		167,703			
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		81,539		80,037			
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-210,849		6,080			
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		29,026		43,115			
		97,618		296,935			
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)				0			
14 Benefits paid to or for members (Part IX, column (A), line 4)				0			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		181,261		191,199			
16a Professional fundraising fees (Part IX, column (A), line 11e)				0			
b Total fundraising expenses (Part IX, column (D), line 25) 48,347							
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		166,781		142,957			
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		348,042		334,156			
19 Revenue less expenses Subtract line 18 from line 12		-250,424		-37,221			
20 Total assets (Part X, line 16)		Beginning of Current Year		End of Year			
21 Total liabilities (Part X, line 26)		252,580		234,684			
22 Net assets or fund balances Subtract line 21 from line 20		7,218		14,996			
		245,362		219,688			

RECEIVED

OCT 23 2014

OGDEN, UT

IRS-OSC

Part II Signature Block

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

Sign Here

Signature of officer

Date

NATHAN SUTER

EXECUTIVE DIRECTOR

Type or print name and title

Paid

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if

PTIN

Deborah L. Verzilli, CPA

Deborah L. Verzilli, CPA

08/11/14

self-employed

P00295703

Preparer Use Only

Firm's name Marckres Norder and Company, Inc.

Firm's EIN 03-0322133

PO Box 732, 481 Brooklyn St

Firm's address Morrisville, VT 05661-8510

Phone no 802-888-7781

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2013)

517 2

SCANNED NOV 12 2014

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission

THE HELEN DAY ART CENTER IS A MEMBER SUPPORTED, COMMUNITY ARTS AND EDUCATION NON-PROFIT ORGANIZATION, WHOSE MISSION IS TO ENHANCE THE HUMAN EXPERIENCE THROUGH THE VISUAL ARTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 221,800 including grants of \$) (Revenue \$ 122,922)
 EDUCATION-ADULT AND YOUTH PROGRAMS OFFERED 50 CLASSES WITH 503 ENROLLEES. EXHIBITIONS - WE CURATED AND PRODUCED 10 EXHIBITIONS. PUBLIC PROGRAMMING IN THE FORM OF ARTIST TALKS, ACADEMIC PANELS, AND WORKSHOPS ACCOMPANY THE EXHIBITIONS. WE PROVIDE DIRECT SERVICES TO THE ARTIST COMMUNITY THROUGH ARTIST "MASH-UPS", WHICH ARE COMMUNITY BUILDING, NETWORKING, AND PROFESSIONAL DEVELOPMENT FORUMS. HELEN DAY ART CENTER LEADS BUS TOURS TO OTHER CULTURAL INSTITUTIONS. WE CONTINUE TO REACH OUT TO LOCAL AND REGIONAL SCHOOL GROUPS WHO RECEIVE GUIDED TOURS OF THE EXHIBITS AND TRANSPORTATION STIPENDS TO DEFRAY THE COST OF THE BUS.

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

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

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 221,800

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		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		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		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		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		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		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 so, complete Schedule L, Part II		X
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 of any of these persons? If "Yes," complete Schedule L, Part III		X
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)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c 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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
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		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		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	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 16		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 14		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders.	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b		
c Enter the amount of reserves on hand.	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b		

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 ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 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.	14	
b Enter the number of voting members included in line 1a, above, who are independent.	14	
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?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	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?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	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 in Schedule O.		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
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.		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.		
13 Did the organization have a written whistleblower policy?		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 by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official.		X
b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
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?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

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 (or 1024 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 in Schedule O)
- 19** Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: **HEIDI BROWN** PO BOX 411

STOWE

VT 05672

802-253-8358

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MOLLY TRIFFIN										
TRUSTEE	2.00 0.00	X						0	0	0
(2) ADAM BLUE										
TRUSTEE	2.00 0.00	X						0	0	0
(3) ROBIN COGGINS										
TRUSTEE	2.00 0.00	X						0	0	0
(4) TED LOCKWOOD										
TRUSTEE EMERITUS	2.00 0.00	X						0	0	0
(5) REMY JOSEPH										
TRUSTEE	2.00 0.00	X						0	0	0
(6) LANCE VIOLETTE										
TRUSTEE	2.00 0.00	X						0	0	0
(7) MATT NECKERS										
TRUSTEE	2.00 0.00	X						0	0	0
(8) YU-WEN WU										
TRUSTEE	2.00 0.00	X						0	0	0
(9) GINNY NEEL										
TRUSTEE EMER	2.00 0.00	X						0	0	0
(10) ANNETTE STROBEL										
TRUSTEE EMER	2.00 0.00	X						0	0	0
(11) DAVID CARTER										
TRUSTEE	2.00 0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) NATHAN SUTTER	40.00									
EXEC, DIRECT	0.00			X				72,923	0	2,000
(13) TONI BARR	2.00									
TRUSTEE	0.00			X				0	0	0
(14) PETER CHRISTIE	2.00									
CHAIR	0.00			X				0	0	0
(15) GIULIA ELIASON	2.00									
SECRETARY	0.00			X				0	0	0
(16) ELIZABETH BROWN	2.00									
CHAIR-TREASURER	0.00			X				0	0	0
(17)										
(18)										
(19)										
1b Sub-total								72,923		2,000
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								72,923		2,000

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

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	10,126			
	c Fundraising events	1c	29,442			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	128,135			
	g Noncash contributions included in lines 1a-1f	\$	15,059			
	h Total. Add lines 1a-1f		167,703			
Program Service Revenue		Busn Code				
	2a TUITION	900099	38,715	38,715		
	b EXHIBITIONS	900099	35,195	35,195		
	c TOUR REVENUE	900099	3,263	3,263		
	d STOWE GALLERY ALLIANCE	900099	2,864	2,864		
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		80,037			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,524			1,524
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less rental exps					
	c Rental inc or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		13,749	500			
	b Less cost or other basis & sales exps		9,693			
	c Gain or (loss)		4,056	500		
	d Net gain or (loss)		4,556	4,556		
	8a Gross income from fundraising events (not including \$ 29,442 of contributions reported on line 1c) See Part IV, line 18	a	99,525			
	b Less direct expenses	b	56,640			
c Net income or (loss) from fundraising events		42,885				
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn Code				
11a FACILITY RENTAL	531190	230	230			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		230				
12 Total revenue. See instructions		296,935	84,823	0	1,524	

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 ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	72,923	25,523	21,877	25,523
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	101,745	77,368	10,927	13,450
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,000	600	700	700
10 Payroll taxes	14,531	8,560	2,729	3,242
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,750		1,750	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	13,134	10,452	2,682	
13 Office expenses	23,184	13,049	6,309	3,826
14 Information technology				
15 Royalties				
16 Occupancy	1,104	651	207	246
17 Travel	1,688	977	711	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,464	15,464		
23 Insurance	9,262	6,724	1,893	645
24 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 O.)				
a STIPEND	32,931	32,931		
b PRODUCTION	8,278	8,057	221	
c SUPPLIES	7,072	4,603	2,469	
d CONTRACT LABOR	6,910	16	6,894	
e All other expenses	22,180	16,825	4,640	715
25 Total functional expenses. Add lines 1 through 24e	334,156	221,800	64,009	48,347
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 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	9,276	1	11,115
	2 Savings and temporary cash investments	84,014	2	28,892
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	5,550	4	12,028
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	685	9	935
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 266,986		
	b Less accumulated depreciation	10b 216,452	34,159	10c 50,534
	11 Investments—publicly traded securities	104,878	11	117,268
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets	14,018	14	13,433
	15 Other assets See Part IV, line 11		15	479
16 Total assets. Add lines 1 through 15 (must equal line 34)	252,580	16	234,684	
Liabilities	17 Accounts payable and accrued expenses	4,218	17	11,486
	18 Grants payable		18	
	19 Deferred revenue	3,000	19	3,510
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	7,218	26	14,996
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	245,362	32	219,688
	33 Total net assets or fund balances	245,362	33	219,688
34 Total liabilities and net assets/fund balances	252,580	34	234,684	

Part XI Reconciliation of Net AssetsCheck 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	296,935
2	Total expenses (must equal Part IX, column (A), line 25)	2	334,156
3	Revenue less expenses Subtract line 2 from line 1	3	-37,221
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	245,362
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	11,547
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	219,688

Part XII Financial Statements and ReportingCheck 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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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 in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013**Open to Public
Inspection**

Name of the organization

HELEN DAY ART CENTER, INC.

Employer identification number

03-0284825

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 11, check only one box)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for
Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions)**12****13** **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2013. 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 ► <input type="checkbox"/>		
b 33 1/3% support test—2012. 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 ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
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 ► <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	140,136	152,977	171,222	197,902	167,703	829,940
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	132,167	131,323	222,918	167,554	179,792	833,754
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	272,303	284,300	394,140	365,456	347,495	1,663,694
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						1,663,694

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	272,303	284,300	394,140	365,456	347,495	1,663,694
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,391	2,058	2,779	1,888	1,524	10,640
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,391	2,058	2,779	1,888	1,524	10,640
11 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 IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	274,694	286,358	396,919	367,344	349,019	1,674,334
14 First five 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 C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99.36 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	91.12 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	1 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	1 %

19a 33 1/3% support tests—2013. 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—2012. 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information. (See instructions)

HEL4825 HELEN DAY ART CENTER, INC.

03-0284825

FYE: 12/31/2013

Federal Statements

Schedule A, Part III, Line 1(e) (continued)

Description	Amount
Cash Contribution	\$ 5,000
	5,000
	3,500
SPRING BENEFIT	
Cash Contribution	21,717
COMMUNITY EVENTS	
Cash Contribution	4,225
Total	<u>\$ 167,703</u>

Schedule A, Part III, Line 2(e)

Description	Amount
TUITION	\$ 38,715
TOUR REVENUE	3,263
EXHIBITIONS	35,195
STOWE GALLERY ALLIANCE	2,864
FACILITY RENTAL	230
BEER & WINE TASTING	6,650
SPRING BENEFIT	91,349
COMMUNITY EVENTS	656
WINE CHEST	870
Total	<u>\$ 179,792</u>

Schedule A, Part III, Line 10a(e)

Description	Amount
INTEREST	\$ 105
DIVIDENDS	1,419
Total	<u>\$ 1,524</u>

HEL4825 HELEN DAY ART CENTER, INC.

03-0284825

FYE: 12/31/2013

Federal Statements**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
COST OF ART	\$ 6,778	\$ 6,778		\$
HOSPITALITY	5,421	3,441	1,980	
TELEPHONE	2,035	1,199	382	454
ENDOWMENT EXPENSES	1,556	1,556		
CREDIT CARD EXPENSE	1,258	1,258		
TECH. SOFTWARE & HARDWARE	1,051	640	188	223
BANK SERVICE CHARGES	930		930	
MISCELLANEOUS	889	120	769	
EXPENDABLE EQUIPMENT	800	800		
RESEARCH	250	250		
CASUAL LABOR	249	189	60	
REFUNDS	245	245		
GRANT EXPENSE	208	99	208	
PROFESSIONAL DEVELOPMENT	169	150	32	38
BUSING	150	150		
SCHOLARSHIPS	100	100		
RECRUITMENT	50	50	50	
FURNITURE & FIXTURES	41	41	41	
Total	\$ 22,180	\$ 16,825	\$ 4,640	\$ 715

Schedule A, Part III, Line 1(e)

Description	Amount
Membership Dues and Assessments	\$ 10,126
Other	98,965
	9,170
	5,000
	5,000

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013**Open to Public
Inspection**

Name of the organization

Employer identification number

HELEN DAY ART CENTER, INC.

03-0284825

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (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) Revenues included in Form 990, Part VIII, line 1	▶ \$	
(ii) Assets included in Form 990, Part X	▶ \$	13,433

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$	
b Assets included in Form 990, Part X	▶ \$	

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a 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 programs
 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" to 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

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

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

☐ Yes ☐ No

Part V Endowment Funds.

Complete if the organization answered "Yes" to 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	104,878	99,122	104,872	97,468	81,036
b Contributions	2,000				
c Net investment earnings, gains, and losses	16,948	11,989	-422	12,641	21,392
d Grants or scholarships					
e Other expenditures for facilities and programs	5,002	4,738	4,509	4,477	4,293
f Administrative expenses	1,556	1,495	819	760	667
g End of year balance	117,268	104,878	99,122	104,872	97,468

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

- a Board designated or quasi-endowment ▶ 100.00 %
 b Permanent endowment ▶ %
 c Temporarily restricted endowment ▶ %

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

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

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		193,372	157,446	35,926
d Equipment		73,614	59,006	14,608
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 50,534

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" to 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. (Column (b) must equal Form 990, Part X, col (B) line 12) ►		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" to 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. (Column (b) must equal Form 990, Part X, col (B) line 13) ►		

Part IX Other Assets.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (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 ☐

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

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

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

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

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

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

Part XIII Supplemental Information

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

Part III, Line 4 - Collections and Relation to Exempt Purpose

MINOR COLLECTIONS OF WORK FROM ARTISTS WITH WHOM THE CENTER HAS HAD A RELATIONSHIP OR WHOSE FAMILIES (IF DECEASED) CARE TO SUPPORT THE CENTER THROUGH DONATIONS OF ORIGINAL WORK. HELEN DAY ART CENTER, INC. EXHIBITS THESE WORKS FROM TIME TO TIME AS PART OF THEIR EXHIBITIONS PROGRAMMING WHICH IS IN LINE WITH THEIR MISSION TO ENHANCE THE HUMAN EXPERIENCE THROUGH THE VISUAL ARTS.

Part V, Line 4 - Intended Uses for Endowment Funds

ENDOWMENT FUNDS ARE USED TO SUPPORT THE OPERATIONS OF HELEN DAY ART CENTER, INC.

Part XIII Supplemental Information (continued)

**SCHEDULE G
(Form 990 or 990-EZ)**Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the
organization entered more than \$15,000 on Form 990-EZ, line 6a

▶ Attach to Form 990 or Form 990-EZ

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013Open to Public
Inspection

Name of the organization

HELEN DAY ART CENTER, INC.

Employer identification number

03-0284825

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- ☐ **a** Mail solicitations

 ☐ **e** Solicitation of non-government grants
☐ **b** Internet and email solicitations

 ☐ **f** Solicitation of government grants
☐ **c** Phone solicitations

 ☐ **g** Special fundraising events
☐ **d** In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees
or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?☐ Yes ☐ No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be
compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

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

	(a) Event #1 <u>SPRING BENEFIT</u> (event type)	(b) Event #2 <u>BEER & WINE TAS</u> (event type)	(c) Other events <u>None</u> (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	113,066	10,150		123,216
2 Less Contributions	21,717	3,500		25,217
3 Gross income (line 1 minus line 2)	91,349	6,650		97,999
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages	20,213	1,403		21,616
8 Entertainment				
9 Other direct expenses	24,438	8,622		33,060
10 Direct expense summary Add lines 4 through 9 in column (d)				54,676
11 Net income summary Subtract line 10 from line 3, column (d)				43,323

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

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

9 Enter the state(s) in which the organization operates gaming activities

a Is the organization licensed to operate gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity operated in
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer
 ☐ Employee
 ☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

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

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-EZComplete 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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013**Open to Public
Inspection**

Employer identification number

HELEN DAY ART CENTER, INC.

03-0284825

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

HELEN DAY ART CENTER, INC. IS ORGANIZED WITH MEMBERS.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

THE MEMBERS OF HELEN DAY ART CENTER, INC. ELECT THE BOARD MEMBERS AT THE
ANNUAL MEETING.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

THE 990 TAX RETURN IS REVIEWED BY THE BOARD OF DIRECTORS PRIOR TO FILING.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

UNREALIZED GAINS ON INVESTMENTS \$ 11,547

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2013Attachment
Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

HELEN DAY ART CENTER, INC.

Identifying number

03-0284825

Business or activity to which this form relates

Indirect Depreciation

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.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	14,879

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	14,879
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2013)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, 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
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(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 (see instructions)							25				
26 Property used more than 50% in a qualified business use											
		%									
		%									
27 Property used 50% or less in a qualified business use											
		%				S/L-					
		%				S/L-					
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			

Section B—Information on Use of Vehicles

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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available 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 are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.**Part VI Amortization**

(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 2013 tax year (see instructions)					
43 Amortization of costs that began before your 2013 tax year					43 585
44 Total. Add amounts in column (f). See the instructions for where to report					44 585

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
INTEREST	\$ 105		14			
Total	\$ 105					

Taxable Dividends from Securities

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
DIVIDENDS	\$ 1,419		14			
Total	\$ 1,419					

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:										
1	FURNITURE/BOOKS/ETC	7/01/90	3,000				3,000	7 MO S/L	3,000	0
2	LEASEHOLD IMPROVEMENTS 94-95	7/07/95	57,303				57,303	19 MO S/L	51,428	2,939
3	LEASEHOLD IMPROVEMENTS 96	12/16/96	29,240				29,240	18 MO S/L	26,082	1,580
4	MINOLTA COPIER (IKON)	6/18/97	3,195				3,195	5 MO 200DB	3,195	0
5	COMPUTER EQUIPMENT (SPRINGER)	7/28/97	4,742				4,742	5 MO 200DB	4,742	0
6	ECTOGRAPH PROJECTOR (SOUND VIS	9/12/97	650				650	7 MO 200DB	650	0
7	LEASEHOLD IMPROVEMENTS 97	9/30/97	38,653				38,653	17 MO S/L	34,238	2,208
8	PHONE SYSTEM - KAISER	2/26/98	1,908				1,908	7 MO 200DB	1,908	0
9	COMPUTER - SPRINGER	5/05/98	500				500	5 MO 200DB	500	0
10	PROJECTOR/VCR	7/20/98	4,288				4,288	7 MO 200DB	4,288	0
11	LEASEHOLD IMPROVEMENTS 98	12/09/98	10,133				10,133	16 MO S/L	8,904	614
12	OFFICE FURNITURE	5/18/99	498				498	7 MO 200DB	498	0
13	SOFTWARE UPGRADES - SPRINGER	5/31/99	1,525				1,525	3 MO S/L	1,525	0
14	TABLES - COSTCO	8/25/99	660				660	7 MO 200DB	660	0
15	OTHER EQUIPMENT	9/30/99	298				298	5 MO 200DB	298	0
16	LEASEHOLD IMPROVEMENTS 99	11/26/99	29,254				29,254	15 MO S/L	25,478	1,887
17	WALL SIGNS	2/17/00	350				350	7 MO 200DB	350	0
18	VERMONT SATELLITE	3/17/00	3,717				3,717	5 MO 200DB	3,717	0
19	COMPUTER - SPRINGER	4/14/00	1,915				1,915	5 MO 200DB	1,915	0
20	BLACK OUT SHADES	6/08/00	2,184				2,184	7 MO 200DB	2,184	0
21	HP DESKJET PRINTER	1/31/01	260				260	3 MO S/L	260	0
22	INTRALINK PENTIUM COMPUTER	1/31/01	750				750	3 MO S/L	750	0
23	INSTALLATION OF OFFICE EQUIPMEN	1/31/01	400				400	3 MO S/L	400	0
24	ROLLING BACKDROP UNITS	4/06/01	2,040				2,040	7 MO 200DB	2,040	0
25	EQUIIFAX	9/06/01	197				197	3 MO S/L	197	0
26	FEASIBILITY STUDY/DRAWINGS FOI	9/14/01	2,535				2,535	15 MO S/L	1,588	163
27	KITCHEN STOVE	4/16/02	1,001				1,001	7 MO 200DB	1,001	0
28	RECEPTION AREA DESK	7/12/02	385				385	7 MO 200DB	385	0
Sold/Scrapped 12/31/13										
29	LAPTOP COMPUTER & PRINTER	11/14/02	1,967				1,967	3 MO S/L	1,967	0
Sold/Scrapped 12/31/13										
30	VERCOM TEL & DATA SYS UPGRADE	5/20/03	476				476	5 MO 200DB	476	0
31	COMPUTER UPGRADE	5/27/03	1,127				1,127	5 MO 200DB	1,127	0
32	INFOCUS PROJECTOR	3/05/07	759				759	7 MO S/L	596	109
33	TABLES	3/14/07	738				738	7 MO S/L	580	106
34	6 IMAC 20 IN INTEL 2 16GHZ	3/15/07	8,555				8,555	5 MO S/L	8,555	0
35	SOFTWARE LICENSES	3/15/07	2,824				2,824	3 MO S/L	2,824	0
36	2 PANASONIC PV GS350 DIGITAL CAM	3/20/07	950				950	7 MO S/L	747	135
37	PANASONIC GS80 MINIDV CAMCORD	4/30/07	280				280	7 MO S/L	220	40
38	GALLERY LIGHTING	4/20/07	2,115				2,115	7 MO S/L	1,662	302
39	VIDEO CAMERA	7/01/07	800				800	7 MO S/L	628	115
40	LAPTOP & 4 PCS	7/01/07	1,500				1,500	5 MO S/L	1,500	0
41	2 DIGITAL CAMERAS	8/02/07	1,012				1,012	7 MO S/L	795	144
51	BEN Q W710ST 1280*720 LUMENS PRO	9/06/12	1,400				1,400	7 MO S/L	67	200
52	OFFICE PROFESSIONAL/PWR POINT/O	12/31/12	10,752				10,752	3 MO S/L	0	3,584
53	WINDOWS 7 PROFESSIONAL	12/31/12	1,248				1,248	3 MO S/L	0	416
54	2 IMAC 20 IN INTEL 2 16GHZ	3/15/07	2,852				2,852	5 MO S/L	2,852	0
Sold/Scrapped 11/22/13										
55	LEASEHOLD IMPROVEMENTS	7/05/13	26,254				26,254	39 MO S/L	0	337
56	APPLIANCES NOT IN SERVICE	12/31/13	5,000				5,000	7 MO S/L	0	0
Total Other Depreciation			272,190				272,190		206,777	14,879
Total ACRS and Other Depreciation			272,190				272,190		206,777	14,879

Amortization:

42	FINE ART 1982	7/01/82	450				450	40 MO Amort	341	12
43	FINE ART 1984	7/01/84	100				100	40 MO Amort	76	2
44	FINE ART 1990	7/01/90	1,500				1,500	40 MO Amort	849	37
45	FINE ART 1991	7/01/91	150				150	40 MO Amort	83	4
46	FINE ART 1995	7/01/95	5,950				5,950	40 MO Amort	2,606	149
47	FINE ART 1998	7/01/98	11,300				11,300	40 MO Amort	4,101	282
48	FINE ART 1999	7/01/99	3,600				3,600	40 MO Amort	1,215	90
49	VAN DYKE ART BOOKS	7/01/00	350				350	40 MO Amort	111	9

HEL4825 HELEN DAY ART CENTER, INC.

03-0284825

FYE: 12/31/2013

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
			23,400				23,400		9,382	585
	Grand Totals		295,590				295,590		216,159	15,464
	Less: Dispositions and Transfers		5,204				5,204		5,204	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		290,386				290,386		210,955	15,464

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:										
4	MINOLTA COPIER (IKON)	6/18/97	3,195				3,195	5 HY 150DB	3,195	0
5	COMPUTER EQUIPMENT (SPRINGER)	7/28/97	4,742				4,742	5 HY 150DB	4,742	0
6	ECTOGRAPH PROJECTOR (SOUND VIS	9/12/97	650				650	7 HY 150DB	650	0
8	PHONE SYSTEM - KAISER	2/26/98	1,908				1,908	7 HY 150DB	1,908	0
9	COMPUTER - SPRINGER	5/05/98	500				500	5 HY 150DB	500	0
10	PROJECTOR/VCR	7/20/98	4,288				4,288	7 HY 150DB	4,288	0
12	OFFICE FURNITURE	5/18/99	498				498	7 HY 150DB	498	0
14	TABLES - COSTCO	8/25/99	660				660	7 HY 150DB	660	0
15	OTHER EQUIPMENT	9/30/99	298				298	5 HY 150DB	298	0
17	WALL SIGNS	2/17/00	350				350	7 HY 150DB	350	0
18	VERMONT SATELLITE	3/17/00	3,717				3,717	5 HY 150DB	3,717	0
19	COMPUTER - SPRINGER	4/14/00	1,915				1,915	5 HY 150DB	1,915	0
20	BLACK OUT SHADES	6/08/00	2,184				2,184	7 HY 150DB	2,184	0
			<u>24,905</u>				<u>24,905</u>		<u>24,905</u>	<u>0</u>
Other Depreciation:										
1	FURNITURE/BOOKS/ETC	7/01/90	3,000				3,000	7 MO S/L	3,000	0
2	LEASEHOLD IMPROVEMENTS 94-95	7/07/95	57,303				57,303	19 MO S/L	51,428	2,939
3	LEASEHOLD IMPROVEMENTS 96	12/16/96	29,240				29,240	18 MO S/L	26,082	1,580
7	LEASEHOLD IMPROVEMENTS 97	9/30/97	38,653				38,653	17 MO S/L	34,238	2,208
11	LEASEHOLD IMPROVEMENTS 98	12/09/98	10,133				10,133	16 MO S/L	8,904	614
13	SOFTWARE UPGRADES - SPRINGER	5/31/99	1,525				1,525	3 MO S/L	1,525	0
16	LEASEHOLD IMPROVEMENTS 99	11/26/99	29,254				29,254	15 MO S/L	25,478	1,887
21	HP DESKJET PRINTER	1/31/01	260				260	3 MO S/L	260	0
22	INTRALINK PENTIUM COMPUTER	1/31/01	750				750	3 MO S/L	750	0
23	INSTALLATION OF OFFICE EQUIPMEN	1/31/01	400				400	3 MO S/L	400	0
24	ROLLING BACKDROP UNITS	4/06/01	2,040				2,040	7 MO200DB	2,040	0
25	EQUIIFAX	9/06/01	197				197	3 MO S/L	197	0
26	FEASIBILITY STUDY/DRAWINGS FOI	9/14/01	2,535				2,535	15 MO S/L	1,588	163
27	KITCHEN STOVE	4/16/02	1,001				1,001	7 MO200DB	1,001	0
28	RECEPTION AREA DESK	7/12/02	385				385	7 MO200DB	385	0
Sold/Scrapped: 12/31/13										
29	LAPTOP COMPUTER & PRINTER	11/14/02	1,967				1,967	3 MO S/L	1,967	0
Sold/Scrapped: 12/31/13										
30	VERCOM TEL & DATA SYS UPGRADE	5/20/03	476				476	5 MO200DB	476	0
31	COMPUTER UPGRADE	5/27/03	1,127				1,127	5 MO200DB	1,127	0
32	INFOCUS PROJECTOR	3/05/07	759				759	7 MO S/L	596	109
33	TABLES	3/14/07	738				738	7 MO S/L	580	106
34	6 IMAC 20 IN INTEL 2 16GHZ	3/15/07	8,555				8,555	5 MO S/L	8,555	0
35	SOFTWARE LICENSES	3/15/07	2,824				2,824	3 MO S/L	2,824	0
36	2 PANASONIC PV GS3S0 DIGITAL CAM	3/20/07	950				950	7 MO S/L	747	135
37	PANASONIC GS80 MINIDV CAMCORD	4/30/07	280				280	7 MO S/L	220	40
38	GALLERY LIGHTING	4/20/07	2,115				2,115	7 MO S/L	1,662	302
39	VIDEO CAMERA	7/01/07	800				800	7 MO S/L	628	115
40	LAPTOP & 4 PCS	7/01/07	1,500				1,500	5 MO S/L	1,500	0
41	2 DIGITAL CAMERAS	8/02/07	1,012				1,012	7 MO S/L	795	144
51	BEN Q W710ST 1280*720 LUMENS PRO	9/06/12	1,400				1,400	7 MO S/L	67	200
52	OFFICE PROFESSIONAL/PWR POINT/O	12/31/12	10,752				10,752	3 MO S/L	0	3,584
53	WINDOWS 7 PROFESSIONAL	12/31/12	1,248				1,248	3 MO S/L	0	416
54	2 IMAC 20 IN INTEL 2.16GHZ	3/15/07	2,852				2,852	5 MO S/L	2,852	0
Sold/Scrapped 11/22/13										
55	LEASEHOLD IMPROVEMENTS	7/05/13	26,254				26,254	39 MO S/L	0	337
56	APPLIANCES NOT IN SERVICE	12/31/13	5,000				5,000	7 MO S/L	0	0
	Total Other Depreciation		<u>247,285</u>				<u>247,285</u>		<u>181,872</u>	<u>14,879</u>
	Total ACRS and Other Depreciation		<u>247,285</u>				<u>247,285</u>		<u>181,872</u>	<u>14,879</u>
	Grand Totals		272,190				272,190		206,777	14,879
	Less: Dispositions and Transfers		<u>5,204</u>				<u>5,204</u>		<u>5,204</u>	<u>0</u>
	Net Grand Totals		<u>266,986</u>				<u>266,986</u>		<u>201,573</u>	<u>14,879</u>

Form

8868**Application for Extension of Time To File an Exempt Organization Return**

OMB No 1545-1709

(Rev. January 2014)

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete

Part I only ☐

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

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	HELEN DAY ART CENTER, INC.	03-0284825
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions	Social security number (SSN)
	PO BOX 411	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	STOWE VT 05672	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

NANCY TINGLE
PO BOX 411

- The books are in the care of ► STOWE

VT 05672

Telephone No ► 802-253-8358

FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08/15/14, to file the exempt organization return for the organization named above. The extension is for the organization's return for

► ☒ calendar year 2013 or

► ☐ tax year beginning _____, and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.For Privacy Act and Paperwork Reduction Act Notice, see instructions.
DAAForm **8868** (Rev. 1-2014)

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	HELEN DAY ART CENTER, INC.	03-0284825
	Number, street, and room or suite no. If a P.O. box, see instructions	Social security number (SSN)
	PO BOX 411	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	STOWE VT 05672	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

HEIDI BROWN
PO BOX 411

VT 05672

- The books are in the care of ▶ STOWE Telephone No. ▶ 802-253-8358 FAX No ▶
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until 11/15/14 .
- For calendar year 2013 , or other tax year beginning , and ending
- If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO PREPARE AN ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	8c	\$	0

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Debi Jervu

Title ▶ CPA

Date ▶ 08/11/14

Form 8868 (Rev 1-2014)