

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization HISTORIC CHARLESTON FOUNDATION		D Employer identification number 57-6000599
	Doing business as		E Telephone number 843-723-1623
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	P.O. BOX 1120		G Gross receipts \$ 8,147,283.
	City or town, state or province, country, and ZIP or foreign postal code CHARLESTON, SC 29402		
F Name and address of principal officer: WINSLOW HASTIE PO BOX 1120, CHARLESTON, SC 29402		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		H(b) Are all subordinates included? Yes No	
J Website: WWW.HISTORICCHARLESTON.ORG		If "No," attach a list. See instructions	
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		H(c) Group exemption number	
L Year of formation: 1947		M State of legal domicile: SC	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: IN PURSUIT OF ITS MISSION OF ADVOCACY, PRESERVATION AND EDUCATION, HISTORIC CHARLESTON FOUNDATION
	2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 27
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 27
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 130
	6 Total number of volunteers (estimate if necessary) 6 398
	7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 2,086,413. Prior Year 1,838,471. Current Year
	9 Program service revenue (Part VIII, line 2g) 2,514,508. 2,514,508. 1,911,173.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 313,659. 313,659. 426,614.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,316,552. 1,316,552. 1,366,416.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 6,231,132. 6,231,132. 5,542,674.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 2,795,647. 2,795,647. 2,877,101.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) 397,598.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,445,030. 2,445,030. 2,431,210.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 5,240,677. 5,240,677. 5,308,311.
19 Revenue less expenses. Subtract line 18 from line 12 990,455. 990,455. 234,363.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 32,105,043. Beginning of Current Year 33,540,369. End of Year
	21 Total liabilities (Part X, line 26) 926,215. 926,215. 797,639.
	22 Net assets or fund balances. Subtract line 21 from line 20 31,178,828. 31,178,828. 32,742,730.

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	<i>Gabrielle Meunier</i>	10/4/24			
	Signature of officer	Date			
Paid Preparer Use Only	GABRIELLE MEUNIER, CHIEF FINANCIAL OFFICER				
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name JANICE A RATICA	Preparer's signature <i>Janice A Ratica</i>	Date 10/02/24	Check if self-employed <input type="checkbox"/>	PTIN P00358837
	Firm's name ELLIOTT DAVIS, LLC/PLLC	Firm's EIN 57-0381582	Phone no. (704) 333-8881		
Paid Preparer Use Only	Firm's address 500 EAST MOREHEAD STREET, SUITE 700 CHARLOTTE, NC 28202				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: HISTORIC CHARLESTON FOUNDATION'S MISSION IS TO CHAMPION THE HISTORIC AUTHENTICITY, CULTURAL CHARACTER, AND LIVABILITY OF THE CHARLESTON REGION THROUGH ADVOCACY, STEWARDSHIP, AND COMMUNITY ENGAGEMENT.

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 [X] No

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

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

4a (Code:) (Expenses \$ 1,430,925. including grants of \$) (Revenue \$ 1,096,715.) PRESERVATION SERVICES - HISTORIC CHARLESTON FOUNDATION (HCF) IS ONE OF THE NATION'S OLDEST AND MOST RESPECTED HISTORIC PRESERVATION ORGANIZATIONS. FOUNDED IN 1947 BY A GROUP OF CONCERNED LOCAL CITIZENS, THE FOUNDATION CONTINUES ITS IMPORTANT ROLE IN MANAGING GROWTH IN CHARLESTON AND PRESERVING THE CITY'S HISTORIC ARCHITECTURE AND NEIGHBORHOODS. HCF IS CURRENTLY ONE OF THE MOST INNOVATIVE AND EFFECTIVE PRESERVATION ADVOCACY ORGANIZATIONS IN THE UNITED STATES.

THE FOUNDATION CREATED THE NATION'S FIRST REVOLVING FUND FOR NEIGHBORHOODS, SAVING AND PROTECTING OVER 140 HISTORIC STRUCTURES, AND STRESSING THE IMPORTANCE OF REVITALIZING ENTIRE NEIGHBORHOODS RATHER THAN JUST INDIVIDUAL BUILDINGS. ITS ANSONBOROUGH PROJECT IS CREDITED

4b (Code:) (Expenses \$ 1,430,925. including grants of \$) (Revenue \$ 1,096,715.) PUBLIC PROGRAMS - AS PART OF HCF'S MISSION TO EDUCATE THE PUBLIC ABOUT THE BENEFITS OF HISTORIC PRESERVATION, THE FOUNDATION HOLDS ITS ANNUAL FESTIVAL OF HOUSES AND GARDENS. EACH MARCH AND APRIL THE MONTHLONG FESTIVAL ALLOWS VISITORS TO LEARN ABOUT AND VISIT THE CITY'S FINEST HISTORIC PRIVATE HOUSES AND GARDENS, AS WELL AS ATTEND WORKSHOPS, LECTURES, EDUCATIONAL CONCERTS, AND OTHER CULTURAL AND SOCIAL EVENTS. DAILY MORNING HISTORY WALKS ARE HELD AS WELL AS SPECIALTY TOURS EDUCATING GUESTS ABOUT THE HISTORY, PRESERVATION, AND ADVOCACY ISSUES AROUND THE CITY. FOR 2023 THE FOUNDATION WAS ABLE TO HOST OVER 5,000 GUESTS AT 100 INDIVIDUAL EVENTS AND ENABLED ACCESS TO 85 PRIVATE HISTORIC HOMES AND GARDENS TO BETTER HIGHLIGHT THE BENEFITS AND ATTRACTION OF PRESERVED SPACES.

4c (Code:) (Expenses \$ 1,308,889. including grants of \$) (Revenue \$ 1,003,182.) MUSEUMS - HCF FULFILLS ITS EDUCATIONAL MISSION THROUGH THE INTERPRETATION OF ITS COLLECTIONS AND TWO OUTSTANDING MUSEUM HOUSES: THE NATHANIEL RUSSELL HOUSE, C. 1808, AT 51 MEETING STREET, ONE OF AMERICA'S MOST SIGNIFICANT NEOCLASSICAL FEDERAL TOWNHOUSES; AND THE AIKEN-RHETT HOUSE, C. 1820, AT 48 ELIZABETH STREET, WHERE VISITORS CAN STEP BACK IN TIME TO BETTER UNDERSTAND LIFE IN ANTEBELLUM CHARLESTON.

HISTORIC CHARLESTON FOUNDATION PURCHASED THE NATHANIEL RUSSELL HOUSE, C. 1808, A NATIONAL HISTORIC LANDMARK, IN 1955. VISITORS CONTINUE TO ADMIRE THE GRAND FEDERAL-STYLE TOWNHOUSE OF PROMINENT MERCHANT, NATHANIEL RUSSELL. COMPLETED IN 1808 WHEN RUSSELL WAS 70 YEARS OLD, THE LAVISHLY ORNAMENTED HOUSE SERVES AS A TESTAMENT TO THE GREAT WEALTH HE

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

4e Total program service expenses 4,170,739.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, such as political campaign activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

		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 on Schedule O.		
	1a	27	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	27	
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, 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
7a			X
7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
8a		X	
b	Each committee with authority to act on behalf of the governing body?	X	
8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X
9			X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed SC
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
GABRIELLE MEUNIER - 843-720-1193
40 EAST BAY STREET, CHARLESTON, SC 29401

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WINSLOW W. HASTIE PRESIDENT/CEO	35.00			X			181,873.	0.	18,401.	
(2) LISBETH DROLET CHIEF ADVOCACY OFFICER	35.00				X		132,747.	0.	16,646.	
(3) GABRIELLE MEUNIER CHEIF FINANCIAL OFFICER	35.00			X			110,734.	0.	15,203.	
(4) RUTH M. RAVENEL MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(5) MOLLY B. WARING MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(6) JIMMY GALLANT III MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(7) JESSICA AARON MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(8) VINCENT G. GRAHAM MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(9) SARAH-HAMILIN HASTINGS MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(10) VIRGINIA W. DEERIN MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(11) WILLIAM E. APPLGATE IV MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(12) C. ROBERTSON ALLEN II MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(13) CYNTHIA H. HAYES MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(14) MARGARET M. RASH MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(15) EDDIE BELLO MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(16) MARY AGNES MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	
(17) SARAH R. DOLLENS MEMBER, BOARD OF TRUSTEES	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BRIAN C. DUFFY MEMBER, BOARD OF TRUSTEES	2.00	X						0.	0.	0.
(19) GLEN R. GARDNER MEMBER, BOARD OF TRUSTEES	2.00	X						0.	0.	0.
(20) SHAWAN GILLIANS MEMBER, BOARD OF TRUSTEES	2.00	X						0.	0.	0.
(21) M. ROCH HILLENBRAND MEMBER, BOARD OF TRUSTEES	2.00	X						0.	0.	0.
(22) F. PATRICIA SCARBOROUGH MEMBER, BOARD OF TRUSTEES	2.00	X						0.	0.	0.
(23) ANNE G. TINKER MEMBER, BOARD OF TRUSTEES	2.00	X						0.	0.	0.
(24) FRANCES L. WEBSTER MEMBER, BOARD OF TRUSTEES	2.00	X						0.	0.	0.
(25) KATHERINE S. ROBINSON TUSTEE EMERITUS	2.00	X						0.	0.	0.
(26) DAVID MAYBANK III VICE CHAIR, BOARD OF TRUSTEES	4.00	X		X				0.	0.	0.
1b Subtotal								425,354.	0.	50,250.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								425,354.	0.	50,250.

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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
MICHAEL RIFFERT PO BOX 1922, FOLLY BEACH, SC 29439	CONSTRUCTION	378,117.

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 1

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns					
	1 b	Membership dues					
	1 c	Fundraising events					
	1 d	Related organizations					
	1 e	Government grants (contributions)					
	1 f	All other contributions, gifts, grants, and similar amounts not included above	1,838,471.				
	1 g	Noncash contributions included in lines 1a-1f	\$ 61,336.				
	1 h	Total. Add lines 1a-1f		1,838,471.			
Program Service Revenue	2 a	MUSEUM ADMISSIONS	561520	1,003,182.	1,003,182.		
	2 b	FESTIVAL OF HOUSES	561520	571,880.	571,880.		
	2 c	ENHANCEMENT	561520	176,179.	176,179.		
	2 d	SPECIAL TOURS/TRAV	561520	126,982.	126,982.		
	2 e	SPONSORSHIPS/DEALER INCOME	561520	32,950.	32,950.		
	2 f	All other program service revenue					
	2 g	Total. Add lines 2a-2f		1,911,173.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		527,715.		527,715.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		80,977.		80,977.	
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	6 b	Less: rental expenses					
	6 c	Rental income or (loss)					
	6 d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				1,315,541.			
	7 b	Less: cost or other basis and sales expenses	1,412,310.	4,332.			
7 c	Gain or (loss)	-96,769.	-4,332.				
7 d	Net gain or (loss)		-101,101.		-101,101.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
8 b	Less: direct expenses						
8 c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
9 b	Less: direct expenses						
9 c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances		2,376,677.				
			1,187,967.				
				1,188,710.	1,188,710.		
10 c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS INCOME	900099	60,979.	60,979.		
	11 b	ADVERTISING	541800	35,750.	35,750.		
	11 c						
	11 d	All other revenue					
	11 e	Total. Add lines 11a-11d		96,729.			
12	Total revenue. See instructions		5,542,674.	3,196,612.	0.	507,591.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	425,354.	340,538.	48,916.	35,900.
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	2,178,059.	1,743,754.	250,477.	183,828.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	99,237.	79,449.	11,412.	8,376.
10 Payroll taxes	174,451.	139,665.	20,062.	14,724.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	75,084.		75,084.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	160,614.	64,151.	96,463.	
12 Advertising and promotion	211,508.	210,569.		939.
13 Office expenses	67,150.	53,270.	8,689.	5,191.
14 Information technology	138,781.	46,696.	75,464.	16,621.
15 Royalties	15,256.	15,256.		
16 Occupancy	184,805.	163,328.	16,754.	4,723.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	2,608.	2,594.	10.	4.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	365,046.	273,524.	68,361.	23,161.
23 Insurance	211,967.	164,122.	39,513.	8,332.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAMS & EVENTS	611,713.	523,773.	9,331.	78,609.
b CREDIT CARD & BANK FEES	149,068.	139,444.	1,758.	7,866.
c PRINTING, POSTAGE, SHIP	98,924.	91,525.	601.	6,798.
d TRAINING, TRAVEL, AND P	50,734.	46,438.	4,227.	69.
e All other expenses SEE SCH O	87,952.	72,643.	12,852.	2,457.
25 Total functional expenses. Add lines 1 through 24e	5,308,311.	4,170,739.	739,974.	397,598.
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 Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	8,005,776.	2	8,083,644.
	3 Pledges and grants receivable, net	402,182.	3	12,000.
	4 Accounts receivable, net		4	35,012.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	362,310.
	8 Inventories for sale or use	548,218.	8	412,535.
	9 Prepaid expenses and deferred charges	191,993.	9	96,606.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,286,439.		
	b Less: accumulated depreciation	10b 6,913,710.	10c	4,372,729.
	11 Investments - publicly traded securities	11,730,219.	11	12,823,599.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	6,629,953.	15	7,341,934.
16 Total assets. Add lines 1 through 15 (must equal line 33)	32,105,043.	16	33,540,369.	
Liabilities	17 Accounts payable and accrued expenses	383,071.	17	340,217.
	18 Grants payable		18	
	19 Deferred revenue	210,634.	19	203,766.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	4,999.	23	3,648.
	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	327,511.	25	250,008.
	26 Total liabilities. Add lines 17 through 25	926,215.	26	797,639.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	24,234,866.	27	25,530,701.
	28 Net assets with donor restrictions	6,943,962.	28	7,212,029.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	31,178,828.	32	32,742,730.
	33 Total liabilities and net assets/fund balances	32,105,043.	33	33,540,369.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,542,674.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,308,311.
3	Revenue less expenses. Subtract line 2 from line 1	3	234,363.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	31,178,828.
5	Net unrealized gains (losses) on investments	5	1,319,151.
6	Donated services and use of facilities	6	10,388.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	32,742,730.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization <p style="text-align:center;">HISTORIC CHARLESTON FOUNDATION</p>	Employer identification number <p style="text-align:center;">57-6000599</p>
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1722689.	1077735.	2365203.	2086413.	1838471.	9090511.
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	4558851.	2029802.	3674150.	3774767.	3099883.	17137453.
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	6281540.	3107537.	6039353.	5861180.	4938354.	26227964.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	156,880.	232,497.	204,242.	447,757.	99,156.	1140532.
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	479,720.	44,657.	429,836.	216,798.	43,562.	1214573.
c Add lines 7a and 7b	636,600.	277,154.	634,078.	664,555.	142,718.	2355105.
8 Public support. (Subtract line 7c from line 6.)						23872859.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	6281540.	3107537.	6039353.	5861180.	4938354.	26227964.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	358,935.	303,571.	259,987.	315,405.	608,692.	1846590.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	358,935.	303,571.	259,987.	315,405.	608,692.	1846590.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	16,604.	17,013.	64,456.	56,293.	96,729.	251,095.
13 Total support. (Add lines 9, 10c, 11, and 12.)	6657079.	3428121.	6363796.	6232878.	5643775.	28325649.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	84.28 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	84.95 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	6.52 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	5.45 %

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (2023)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	 <hr/> <hr/> <hr/>	\$ <u>28,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	 <hr/> <hr/> <hr/>	\$ <u>9,406.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	 <hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	 <hr/> <hr/> <hr/>	\$ <u>40,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16		\$ <u>6,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	<hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	<hr/> <hr/> <hr/>	\$ 80,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	<hr/> <hr/> <hr/>	\$ 7,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	<hr/> <hr/> <hr/>	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	<hr/> <hr/> <hr/>	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	<hr/> <hr/> <hr/>	\$ <u>15,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35	<hr/> <hr/> <hr/>	\$ <u>22,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
36	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37	<hr/> <hr/> <hr/>	\$ 11,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	<hr/> <hr/> <hr/>	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
42	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43	_____ _____ _____	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46	_____ _____ _____	\$ <u>25,040.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
47	_____ _____ _____	\$ <u>5,083.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
48	_____ _____ _____	\$ <u>9,000.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49	<hr/> <hr/> <hr/>	\$ 7,500.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
46	STOCK GIFT - 184 SHARES APLHABET, INC. _____ _____ _____	\$ 25,040.	06/30/23
47	NAC PAYMENT FOR 2023-2024 _____ _____ _____	\$ 5,083.	06/30/23
48	RESTORATION OF FRAME TO BANDIT BY SALVATORE ROSA AT ARH _____ _____ _____	\$ 9,000.	06/30/23
49	3 WINE SEMINARS _____ _____ _____	\$ 7,500.	06/30/23
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)	0.	0.												
b Total lobbying expenditures to influence a legislative body (direct lobbying)	1,000.	0.												
c Total lobbying expenditures (add lines 1a and 1b)	1,000.	0.												
d Other exempt purpose expenditures	4,170,739.	0.												
e Total exempt purpose expenditures (add lines 1c and 1d)	4,171,739.	0.												
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	358,587.	0.												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
not over \$500,000,	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000,	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)	89,647.	0.												
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	328,443.	298,587.	345,518.	358,587.	1,331,135.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,996,703.
c Total lobbying expenditures	6,691.			1,000.	7,691.
d Grassroots nontaxable amount	82,111.	74,647.	86,380.	89,647.	332,785.
e Grassroots ceiling amount (150% of line 2d, column (e))					499,178.
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 main columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information as required by the instructions.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **HISTORIC CHARLESTON FOUNDATION** Employer identification number **57-6000599**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<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" on Form 990, Part IV, line 7.

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

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	246
b Total acreage restricted by conservation easements	2,083.00
c Number of conservation easements on a certified historic structure included on line 2a	240
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	47

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 0

4 Number of states where property subject to conservation easement is located 1

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 1476

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 42,889.

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	11,358,157.	13,178,274.	10,367,655.	10,270,836.	8,955,445.
b Contributions	51,658.	47,361.	1,546,666.	38,025.	39,718.
c Net investment earnings, gains, and losses	1,452,196.	-1,677,321.	1,518,406.	489,383.	1,690,780.
d Grants or scholarships					
e Other expenditures for facilities and programs	346,131.	190,157.	254,453.	430,589.	415,107.
f Administrative expenses					
g End of year balance	12,515,880.	11,358,157.	13,178,274.	10,367,655.	10,270,836.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 67.7810 %
 - b Permanent endowment 16.1830 %
 - c Term endowment 16.0360 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|-------------------------------------|
| (i) Unrelated organizations? | | <input checked="" type="checkbox"/> |
| (ii) Related organizations? | | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		759,225.	470,653.	288,572.
c Leasehold improvements		9,527,749.	5,860,787.	3,666,962.
d Equipment		555,723.	344,499.	211,224.
e Other		443,742.	237,771.	205,971.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				4,372,729.

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) HISTORIC PROPERTIES AND COLLECTIONS	5,844,797.
(2) CONSTRUCTION IN PROGRESS	367,612.
(3) ROYALTIES RECEIVABLE	9,460.
(4) RIGHT-OF-USE ASSET	216,500.
(5) PROPERTY HELD FOR SALE	903,565.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	7,341,934.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	250,008.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	250,008.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	6,797,129.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,319,151.
b	Donated services and use of facilities	2b	10,388.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	1,329,539.
3	Subtract line 2e from line 1	3	5,467,590.
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	75,084.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	75,084.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	5,542,674.

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

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

1	Total expenses and losses per audited financial statements	1	5,233,227.
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	0.
3	Subtract line 2e from line 1	3	5,233,227.
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	75,084.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	75,084.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	5,308,311.

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 II, LINE 9:

ORGANIZATION DOES NOT REPORT CONSERVATION EASEMENTS ON REVENUE/EXPENSE STATEMENT AS IT HAS NO FINANCIAL INTEREST IN EASEMENTS.

PART III, LINE 4:

HISTORIC CHARLESTON EFFORTS TO PRESERVE CHARLESTON'S MATERIAL CULTURE AS WELL AS BUILT ENVIRONMENT BEGAN IN 1955 WITH THE PURCHASE OF THE NATHANIEL RUSSELL HOUSE. SINCE THAT TIME, HCF HAS ASSEMBLED A COLLECTION OF OVER FOUR THOUSAND DECORATIVE AND FINE ART ITEMS (ARCHITECTURAL ELEMENTS, SILVER, CERAMICS, GLASS, FURNITURE, METALWORK, PAINTINGS, SCULPTURES, TEXTILES, ETC.), MANY OF WHICH HAVE LOCAL PROVENANCES AND WERE MADE IN THE LOWCOUNTRY. THE EARLY COLLECTION DOCUMENTS CHARLESTON'S TRANSFORMATION

Part XIII Supplemental Information (continued)

FROM A COLONIAL OUTPOST TO A GRAND COSMOPOLITAN CITY. HCF'S 19TH CENTURY ARTIFACTS, INCLUDING THE AIKEN-RHETT FAMILY COLLECTION, ENABLE HCF TO ALSO TELL THE STORY OF ANTEBELLUM AND POST-CIVIL WAR CHARLESTON. HCF REMAINS DEDICATED TO SECURING NOTABLE EXAMPLES OF FINE AND DECORATIVE ART. HCF'S ARCHIVES CONSIST OF OVER 230 LINEAR FEET OF PAPER RECORDS, LARGELY CONSISTING OF PROPERTY RESEARCH, FILES ON NUMEROUS HISTORIC PRESERVATION SUBJECTS, AND HUNDREDS OF BLUEPRINTS. THESE RECORDS ARE ENHANCED BY THOUSANDS OF PHOTOGRAPHS AND A SMALL RESEARCH LIBRARY OF ALMOST 3,000 BOOKS, REPORTS, AND OTHER PUBLICATIONS. ADDITIONALLY, TO DATE, THE ONLINE CATALOG CONTAINS RECORDS FOR 2,321 BOOKS AND 7,178 ITEMS FROM THE ARCHIVES. ACQUIRING, INTERPRETING AND PRESERVING THE COLLECTIONS IS ONE OF THE MANY WAYS HCF ACTIVELY PRESERVES THE CITY'S RICH CULTURAL HERITAGE.

PART V, LINE 4:

THE INCOME FROM DONOR RESTRICTED ENDOWMENT FUNDS IS USED AS SPECIFIED BY ORIGINAL DONOR GIFT AGREEMENTS: GARDENS, AWARDS, TRAINING, EMPLOYEE RETIREMENT, EMPLOYEE SALARIES, TRAINING AND GENERAL OPERATING FUNDS. THE BOARD DESIGNATED PORTION OF THE ENDOWMENT IS USED FOR GENERAL OPERATING SUPPORT, A LOSS RESERVE FUND FOR BUILDINGS AND SUPPORT FOR THE LONG TERM VIABILITY OF HISTORIC CHARLESTON FOUNDATION AND ITS HISTORIC PROPERTIES.

PART X, LINE 2:

MANAGEMENT EVALUATED THE FOUNDATION'S TAX POSITIONS AND CONCLUDED THAT THE FOUNDATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE CONSOLIDATED FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE FOR THE YEARS ENDED DECEMBER 31, 2023 OR 2022. THE FOUNDATION'S POLICY IS TO REPORT ACCRUED INTEREST RELATED TO UNRECOGNIZED TAX BENEFITS, WHEN APPLICABLE, AS INTEREST INCOME AND TO REPORT PENALTIES

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) WINSLOW W. HASTIE PRESIDENT/CEO	(i)	181,873.	0.	0.	10,552.	7,849.	200,274.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization **HISTORIC CHARLESTON FOUNDATION** Employer identification number **57-6000599**

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
				(1)									
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							\$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

Part IV Business Transactions Involving Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) BALLYHOO AND CO.	BUSINESS OWNED BY B	50,000.	CONTRACT TO		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: BALLYHOO AND CO.

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

BUSINESS OWNED BY BOARD OF TRUSTEES MEMBER, MOLLY WARING

(D) DESCRIPTION OF TRANSACTION: CONTRACT TO DEVELOP WEBSITE - THIS

TRANSACTION WAS NEGOTIATED AT ARM'S LENGTH AND IS AT, OR BELOW, FAIR

MARKET VALUE

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization: **HISTORIC CHARLESTON FOUNDATION**
Employer identification number: **57-6000599**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		14,633.	FMV PER DONOR
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	3	35,052.	FMV PER DONOR
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (FOOD & BEVERAGE)	X	4	11,518.	FMV PER DONOR
26 Other (TREE FERTILIZAT)	X	2	133.	FMV PER DONOR
27 Other ()				
28 Other ()				

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

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

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

Schedule M (Form 990) 2023

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Multiple horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

HISTORIC CHARLESTON FOUNDATION

Employer identification number

57-6000599

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

HAS ACTIVELY ENGAGED THE COMMUNITY AND STAKEHOLDERS IN ISSUES OF
LIVABILITY, SUSTAINABILITY, AFFORDABLE HOUSING, AND PROTECTION OF
HISTORIC SETTLEMENT COMMUNITIES. THESE HAVE INCLUDED PHILIPS COMMUNITY
AND HIGHWAY 41 CORRIDOR PROTECTION, THE LAUNCH OF THE COMMON CAUSE LOAN
FUND AND THE NEXT PHASE OF THE ARMY CORP 3X3 SEAWALL, ET AL.

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

WITH INSPIRING COMMUNITY-BASED CONSERVATION EFFORTS IN HISTORIC
NEIGHBORHOODS THROUGHOUT THE NATION.

THE FOUNDATION'S NEIGHBORHOOD REVITALIZATION INITIATIVE IS AN ARM OF
THE REVOLVING FUND. ESTABLISHED IN 1995, THE GOAL IS TO BE A CATALYST
FOR THE PRESERVATION OF NEIGHBORHOODS BY CREATING COMMUNITY GATHERING
SPACES AND REHABILITATING DETERIORATED HISTORIC PROPERTIES, WHILE ALSO
PREVENTING DISPLACEMENT OF LONG-TERM RESIDENTS. IN 2014, HCF PROVIDED
FUNDING TO ESTABLISH THE ROMNEY URBAN GARDEN, A JOINT PROJECT WITH NEW
ISRAEL REFORMED EPISCOPAL CHURCH WHICH OWNED AN ABANDONED LOT IN THE
NORTH CENTRAL NEIGHBORHOOD. THE COMMUNITY GARDEN CONTINUES TO FLOURISH
AS THE SITE OF COMMUNITY EVENTS TO INCLUDE MUSICAL PERFORMANCES, POETRY
READINGS AND PIZZA PARTIES, WITH PIZZA AND PIES MADE IN THE GARDEN'S
OVEN. THE COMMUNITY GATHERING SPACE CONCEPT HAS BEEN SO SUCCESSFUL THAT
HCF EXPANDED THE PROGRAM TO INCLUDE WORKING WITH LOCAL PARTNERS TO
ESTABLISH A BOOK NOOK READING AREA AND POLLINATOR GARDEN IN THE SAME
NEIGHBORHOOD.

Name of the organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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THE FOUNDATION'S NEWEST INITIATIVE UNDER THE NEIGHBORHOOD INITIATIVE, THE COMMON CAUSE LOAN FUND, IS A PARTNERSHIP BETWEEN HCF AND A HOUSING AFFORDABILITY NON-PROFIT, THE CHARLESTON REDEVELOPMENT CORPORATION. THE COMMON CAUSE LOAN FUND PROVIDES LOANS OF UP TO \$60,000 FOR EXTERIOR REPAIRS TO HISTORIC HOUSES FOR INCOME QUALIFIED HOMEOWNERS. THESE LEGACY HOMEOWNERS CONTRIBUTE TO THE CULTURAL FABRIC OF CHARLESTON AND THESE NEEDED REPAIRS HELP FAMILIES TO RETAIN OWNERSHIP OF THEIR HOMES. POTENTIAL PARTICIPANTS ARE BELOW THE 80% OF AREA MEDIAN INCOME THRESHOLD. HCF REACHED ITS GOAL OF COMPLETING 6 NEW PROJECTS IN 2023 WITH HOMEOWNERS RECEIVING FINANCIAL COUNSELING AND LEGAL ADVICE PRIOR TO THE LOAN'S CLOSING.

THROUGH THE REVOLVING FUND, HCF HAS PURCHASED A HISTORIC GAS STATION AT 80 ASHLEY AVENUE THAT WAS AT RISK OF DEMOLITION BY NEGLECT. WE HAVE COMPLETED STABILIZATION WORK AND PLAN TO RE-SELL THE PROPERTY, WITH RESTRICTIVE COVENANTS, TO A PRESERVATION MINDED BUYER FOR AN APPROPRIATE COMMERCIAL USE.

HCF IS ALSO KNOWN AS AN INNOVATOR IN HISTORIC EASEMENT AND COVENANT PROGRAMS. THE FOUNDATION HOLDS APPROXIMATELY 380 EASEMENTS AND RESTRICTIVE COVENANTS, WHICH PROTECT HISTORIC BUILDINGS IN THE CITY AND OUTLYING AREAS AS WELL AS OVER 2000 ACRES OF OPEN LAND OF HISTORIC SIGNIFICANCE. PROPERTIES PROTECTED BY EASEMENTS AND COVENANTS HELD BY HCF ARE AS DIVERSE AS THE MAGNIFICENT C.1772 WILLIAM GIBBES HOUSE IN DOWNTOWN CHARLESTON TO THE C.1939 AULDBRASS NEAR BEAUFORT, SC, THE ONLY PLANTATION DESIGNED BY FRANK LLOYD WRIGHT. THROUGH ITS DEDICATED EASEMENTS MANAGER, THE FOUNDATION PERFORMS ANNUAL INSPECTIONS AND PROVIDES TECHNICAL OUTREACH TO ALL OUR EASEMENT AND COVENANT PROPERTY

Name of the organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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OWNERS, HELPING WITH APPROPRIATE CONSERVATION TECHNIQUES FOR ISSUES RANGING FROM BRICK RE-POINTING TO WINDOW RESTORATION TO THE CLEANING OF ARCHITECTURAL STONE.

THE FOUNDATION ACTIVELY ADVOCATES AND CONTINUALLY MONITORS ISSUES OF PRESERVATION, URBAN PLANNING, CLIMATE RESILIENCE, LIVABILITY, AND DEVELOPMENT ACROSS THE CITY AND COUNTY OF CHARLESTON AND IS A STAUNCH DEFENDER OF THE PUBLIC PROCESS. THE PRESERVATION DEPARTMENT MAKES SIGNIFICANT CONTRIBUTIONS AND PROVIDES INPUT AT COUNTY AND CITY COUNCIL, ZONING, PLANNING, AND DESIGN REVIEW HEARINGS. STAFF ALSO MEETS REGULARLY WITH PROPERTY OWNERS, DEVELOPERS, AND ARCHITECTS TO REVIEW THEIR PROPOSED PROJECTS. SPECIAL PROJECTS INCLUDE RESEARCH AND DOCUMENTATION OF HISTORIC PROPERTIES, NATIONAL REGISTER NOMINATIONS, AND ASSISTING THE CITY WITH THE DEVELOPMENT OF SOUND PUBLIC POLICIES. RESPONDING TO THE SIGNIFICANT DEMOGRAPHIC, ENVIRONMENTAL, AND ECONOMIC CHANGES IN CHARLESTON OVER THE LAST 20 YEARS, HCF CONSTANTLY WORKS WITH THE CITY TO RE-ALIGN OUR LAND USE PLANNING PRACTICES TO ADDRESS THESE CHANGES. IN A MAJOR ACTIVITY FOR THE YEAR, HCF WORKED SUCCESSFULLY IN 2023 TO OPPOSE GROSSLY INAPPROPRIATE PLANS TO REDEVELOP THE UNION PIER TERMINAL, A HISTORICALLY AND GEOGRAPHICALLY SIGNIFICANT AND IMPORTANT PARCEL OF OVER 65 ACRES IN DOWNTOWN CHARLESTON ADJACENT TO TWO HISTORIC NEIGHBORHOODS. THROUGH OUR ACTIVE PARTICIPATION IN PUBLIC MEETINGS AND FORUMS, DEVELOPING A PUBLIC AWARENESS CAMPAIGN, AND BEING A PIVOTAL PARTNER AMONG A PRESERVATION COALITION, THE PLAN WITH THE ORIGINAL DEVELOPER WAS WITHDRAWN, AND THE SC PORTS AUTHORITY (SPA) RECONSIDERED THE PROPOSAL TO WORK CLOSELY WITH THE CITY AND STAKEHOLDERS TO CREATE A PLAN MORE CONDUCIVE AND BENEFICIAL TO CHARLESTON AND ITS RESIDENTS.

Name of the organization HISTORIC CHARLESTON FOUNDATION	Employer identification number 57-6000599
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AS PART OF OUR OUTREACH TO PROTECT HISTORIC AFRICAN AMERICAN RESOURCES IN THE COMMUNITY, THE FOUNDATION CONTINUES ITS PROACTIVE EFFORTS ON BEHALF OF AFRICAN AMERICAN SETTLEMENT COMMUNITIES. WITH HCF SUPPORT, THE HISTORIC PHILLIPS COMMUNITY, A 150-YEAR-OLD AFRICAN AMERICAN SETTLEMENT COMMUNITY WAS LISTED ON THE NATIONAL REGISTER OF HISTORIC PLACES AS SC'S FIRST TRADITIONAL CULTURAL PROPERTY, BOTH SERVING TO PROTECT THE AREA FOR FUTURE GENERATIONS. FURTHER, IN 2023, WE LOBBIED HEAVILY AGAINST CHARLESTON COUNTY PROPOSALS FOR CHANGES TO ITS HISTORIC PRESERVATION ORDINANCE. THE CHANGES WOULD STRIP THE HISTORIC PRESERVATION COMMISSION'S ABILITY TO RULE ON SITE DESIGN ISSUES IN DESIGNATED HISTORIC DISTRICTS. THE COUNTY COUNCIL VOTED AGAINST THE CHANGE WHILE SEEKING TO FURTHER STRENGTHEN SAFEGUARDS, WHICH HCF IS FOCUSED ON WITH ITS COMMUNITY PARTNERS.

THE FOUNDATION CONTINUES TO WORK WITH LOCAL EDUCATORS TO INCORPORATE THE HCF-PRODUCED TANGLED ROOTS DOCUMENTARY FILMS INTO THE CURRICULUMS OF AREA SCHOOLS. IN 2023 THE FOUNDATION SCREENED AN HCF-COMMISSIONED PREQUEL TO THE SERIES TO THE FAMILIES OF THOSE REPRESENTED IN THE FILMS, AND EDUCATION REPRESENTATIVES. THE PREQUEL PRESENTS A MORE COMPLETE BACKSTORY ABOUT THE GENERAL HISTORY OF JOHNS ISLAND, SC LEADING UP TO THE CIVIL RIGHTS MOVEMENT. TANGLED ROOTS PROVIDES POWERFUL STORIES FROM CHARLESTON'S JOHN ISLAND COMMUNITY WHICH ARE INTIMATE, AND SOMETIMES PAINFUL, REFLECTIONS OF RURAL ECONOMIES AND SOCIAL INJUSTICE IN THE LOWCOUNTRY.

WITH ACCELERATED COMMERCIAL DEVELOPMENT IN CHARLESTON, POPULATION GROWTH, AND RISING HOUSING COSTS, THE FOUNDATION HAS PRIORITIZED HOUSING AFFORDABILITY AS A SIGNIFICANT ADVOCACY ISSUE THAT IS ADVERSELY

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AFFECTING RESIDENTIAL QUALITY OF LIFE. HCF CONTINUES ITS WORK WITH THE PALMETTO COMMUNITY LAND TRUST, AN INITIATIVE STARTED IN 2018 BY HCF WITH THE CITY OF CHARLESTON.

ONE OF THE MANY WAYS HCF SEEKS TO PROTECT CHARLESTON'S ARCHITECTURAL, HISTORICAL, AND CULTURAL INTEGRITY IS THROUGH SCHOLARLY RESEARCH AND DOCUMENTATION. THE MARGARETTA CHILDS ARCHIVES INCLUDE HISTORIC BUILDING DOCUMENTATION, PHOTOS, DRAWINGS, AND OTHER MATERIALS THAT ARE USEFUL TO THOSE RESEARCHING PROPERTIES THROUGHOUT CHARLESTON. THE ONLINE CATALOGUE CONTAINS RECORDS FOR 2,329 BOOKS IN THE FOUNDATION'S LIBRARY AND 7,202 ITEMS FROM THE ARCHIVES, MAKING THE FOUNDATION'S ARCHIVES AND LIBRARY EVEN MORE ACCESSIBLE TO THE PUBLIC.

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

THE FOUNDATION CONTINUED ITS ADULT EDUCATION IN THE ART & ARCHITECTURE STUDY SERIES FOR 2022-2023, THE TWELFTH YEAR OF PROVIDING PARTICIPANTS WITH IN-DEPTH STUDIES OF CHARLESTON'S CULTURAL HERITAGE. THIS YEAR'S SERIES OF PROGRAMS HIGHLIGHTED THE SIGNIFICANCE OF ARCHIVAL COLLECTIONS AND HOW THEY ARE THE CRUCIAL SEEDS FROM WHICH ALL CULTURAL, HISTORICAL, AND GENEALOGICAL RESEARCH GROWS. ONCE AGAIN, WE HOSTED LECTURES BY SEVERAL EXPERTS IN THEIR RESPECTIVE FIELDS AND EMBARKED ON A MAGNIFICENT LOWCOUNTRY EXCURSION TO THE BEAUTIFUL MEPKIN ABBEY ON THE UPPER COOPER RIVER.

THE FOUNDATION CONTINUED TO EMPHASIZE ITS CURRICULUM-BASED FIELD TRIP OPPORTUNITIES. WITH CONTINUED LOGISTICAL AND BUDGETARY ISSUES, STUDENT VISITATION FROM LOCAL AND REGIONAL SCHOOLS WAS SEVERELY OBSTRUCTED, BUT

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HCF CONTINUES TO HOST BOTH ELEMENTARY AND HIGH SCHOOL FIELD TRIPS, WITH AN ADDITIONAL EMPHASIS ON HOSTING UNDERGRADUATE AND GRADUATE LEVEL STUDENTS IN THE FIELD OF HISTORY AND ARCHITECTURAL PRESERVATION, HIGHLIGHTING BOTH MUSEUM HOUSES AS LIVING LABORATORIES. WE ARE FOCUSING ON REIMAGINING OUR EDUCATIONAL CURRICULUM AND CONDUCTED SEVERAL FIELD TRIPS IN 2023 WITH PLANS FOR CONTINUED GROWTH.

HCF LAID THE GROUNDWORK FOR A NEW DIGITAL PRESERVATION AND EDUCATION PROJECT TITLED "HARBORSIDE HISTORY" IN 2022 AND CONTINUED INTO 2023. THIS VIDEO SERIES WAS ACCOMPANIED EACH MONTH BY A BLOG, AND BOTH ARE FEATURED ON HCF'S WEBSITE, ITS YOUTUBE CHANNEL, AND MOST MAJOR SOCIAL MEDIA OUTLETS. THIS DIGITAL INITIATIVE WAS LAUNCHED IN JANUARY 2022 TO COINCIDE WITH HISTORIC CHARLESTON FOUNDATION'S 75TH ANNIVERSARY.

HCF ALSO HOSTED PUBLIC PROGRAMS IN 2023, SPECIFICALLY A MAYORAL CANDIDATE FORUM WITH ALL SIX CANDIDATES OF THE MAYORAL RACE FOR THE CITY OF CHARLESTON. THE INTENT OF THE FORUM WAS TO BRING COMMUNITY MEMBERS TOGETHER TO HEAR EACH OF THE CANDIDATES DISCUSS THEIR VISION FOR OUR CITY'S OPPORTUNITIES AND CHALLENGES THROUGH THE LENS OF PRESERVATION, LIVABILITY, AND CLIMATE RESILIENCE. THIS IS A FURTHER EXAMPLE OF THE FOUNDATIONS ROLE AS A PROMINENT CONVENER OF VOICES AND EFFORTS IN THE PRESERVATION OF THE CHARLESTON REGION.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
ACCUMULATED OVER HIS DISTINGUISHED LIFETIME. THEN, AS NOW, THE RUSSELL HOUSE IS CONSIDERED TO BE AMONG THE FINEST DWELLINGS IN CHARLESTON. THE HOUSE ALSO STANDS IN CONTRAST TO OTHER CONTEMPORARY CHARLESTON RESIDENCES WITH A UNIQUE GEOMETRIC FLOOR PLAN AND FINE ARCHITECTURAL DETAILING. THE INTERIOR BOASTS A SPACIOUS RECEPTION ROOM WITH INTRICATE

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GLAZED DOORS, AN ELEGANT FREE-FLYING STAIRCASE, AND ELABORATE TROMPE-L'OEIL DECORATION FROM THE FIRST TO THE THIRD FLOORS. PAINSTAKINGLY RESTORED TO ITS ORIGINAL 1808 APPEARANCE, THE RUSSELL HOUSE ALSO SERVES AS THE IDEAL EXHIBITION SPACE FOR HCF'S OUTSTANDING COLLECTION OF FINE AND DECORATIVE ARTS.

IN A COMMITMENT TO TELL THE STORIES OF EVERYONE WHO LIVED AND LABORED ON THE PROPERTIES OF THE FOUNDATION'S TWO HOUSE MUSEUMS, THE AUDIO GUIDES INTERPRET THE HISTORIES OF THE HOUSES, ARCHITECTURE AND MUSEUM OBJECTS AND DISCUSS THE LIVES OF THE WHITE FAMILIES WHO OWNED THE PROPERTIES AS WELL AS THE ENSLAVED PEOPLE WHO LIVED THERE. THE AUDIO GUIDE IS SUPPLEMENTED BY COMMENTARY FROM LOCAL EXPERTS RANGING FROM A DISCUSSION OF THE HARSH REALITIES OF SLAVE LIFE TO ENTERTAINING IN THE ANTEBELLUM PERIOD TO COLONIAL PAINT TECHNIQUES. THE APP ALSO FEATURES A WALKING GUIDE OF CHARLESTON WITH OVER 300 POINTS OF INTEREST AND 30 AUDIO STOPS. UNDERREPRESENTED NARRATIVES, SUCH AS THE IMPORTANT ROLE THE GRIMKE SISTERS PLAYED IN THE ABOLITIONIST MOVEMENT OR THE ROLE OF THE FREEDMAN'S COTTAGE IN POST-CIVIL WAR CHARLESTON, ARE INCLUDED ALONG WITH INTERPRETATION OF THE MORE WELL-KNOWN HISTORIC SITES.

ALSO OPERATED AS A MUSEUM HOUSE IS THE AIKEN-RHETT HOUSE, C. 1820, BUILT BY JOHN ROBINSON AND GREATLY EXPANDED BY GOVERNOR AND MRS. WILLIAM AIKEN JR. IN THE 1830S. THE PROPERTY, WHICH REMAINED IN THE FAMILY UNTIL 1975, HAS SURVIVED AS A UNIQUE TIME CAPSULE, VIRTUALLY UNALTERED SINCE 1858. ORIGINAL DEPENDENCIES INCLUDE THE KITCHEN, SLAVES' QUARTERS, STABLE, COACH HOUSE AND PRIVIES. TOGETHER WITH THE MAIN HOUSE THESE STRUCTURES COMBINE TO FORM A RARE AND UNIQUE 19TH CENTURY URBAN COMPLEX. THE BUILDINGS AND THE ARTIFACTS WITHIN THEM

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POIGNANTLY ILLUSTRATE THE CONNECTIONS AMONG ALL MEMBERS OF THE HOUSEHOLD, THOSE WHO LIVED IN THE MAIN HOUSE AS WELL AS THOSE WHO LIVED AND WORKED AS ENSLAVED AFRICAN AMERICANS ON THE PROPERTY.

HISTORIC CHARLESTON FOUNDATION HAS ADOPTED A UNIQUE APPROACH TO ITS STEWARDSHIP OF THE HOUSE. THANKS IN GREAT PART TO A PRESTIGIOUS SAVE AMERICA'S TREASURES GRANT, HCF HAS RESTORED AND THUS PROTECTED THE BUILDING'S EXTERIOR TO ITS 1858-1860 APPEARANCE. THE PRESERVATION PLAN FOR THE ORIGINAL HISTORIC INTERIOR IS STABILIZATION AND CONSERVATION. THIS RARE APPROACH ENABLES THE INTERPRETATION OF THE HOUSE'S CONTINUED HABITATION AND ITS CHANGES OVER TIME AS NEW TECHNOLOGIES, SUCH AS GAS LIGHTING AND ELECTRICITY, WERE ADOPTED. THE PERIOD FINISHES, SUCH AS ORIGINAL 19TH CENTURY WALLPAPERS, MAKE THE AIKEN-RHETT SITE ONE OF THE NATION'S MOST IMPORTANT HOUSE MUSEUMS, AND THE INTACT DECORATIVE LAYERS HELP US BETTER UNDERSTAND NINETEENTH-CENTURY CONCEPTIONS OF REFINEMENT, PATTERNS OF CONSUMPTION, AND DECORATIVE PREFERENCES IN THE CAROLINA LOWCOUNTRY.

UNLIKE MOST OTHER HISTORIC HOUSE MUSEUMS, ALL OBJECTS ON DISPLAY ARE ORIGINAL TO THE HOUSE. MANY OF THE OBJECTS WERE PURCHASED BY GOV. AIKEN AND HIS WIFE, HARRIET LOWNDES AIKEN. DURING THEIR RESIDENCY, THE HOUSE WENT THROUGH SEVERAL DECORATIVE PERIODS AS THE COUPLE KEPT CURRENT WITH THE LATEST FASHIONS. WHILE THE MAJORITY OF THE FURNISHINGS IN THE HOUSE WERE IN THE PLAIN GRECIAN STYLE, GOTHIC-INSPIRED AND ROCOCO REVIVAL OBJECTS WERE ACQUIRED AND ADDED TO THEIR COLLECTION OVER TIME. LINKING THE INTERIOR AND EXTERIOR, IT IS NO COINCIDENCE THAT THESE ITEMS CLOSELY RELATE TO THE GOTHIC ELEMENTS FOUND IN THE OUTBUILDINGS.

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A GRANT FROM THE SOUTH CAROLINA HISTORIC PRESERVATION OFFICE ALLOWED HCF TO EXECUTE A COMPLETE DIGITAL LASER SCAN OF THE AIKEN-RHETT HOUSE. THE SCANNER UTILIZED IN THIS WORK COLLECTS MILLIONS OF MEASUREMENTS (EACH ACCURATE TO WITH THREE MILLIMETERS) OVER A THREE-DAY PERIOD. THIS DATA WAS PUT INTO A SOFTWARE PROGRAM THAT ASSEMBLED A COMPREHENSIVE DIGITAL MODEL OF THE AIKEN-RHETT HOUSE, FROM WHICH ENGINEERING AND CONSTRUCTION EXPERTS WILL BE ABLE TO CONDUCT A CONDITIONS ANALYSIS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
RETAIL/LICENSED PRODUCTS - HISTORIC CHARLESTON FOUNDATION BEGAN ITS LICENSED PRODUCTS PROGRAM IN 1972 AS AN INNOVATIVE WAY TO EXTEND THE FOUNDATION'S PRESERVATION EFFORTS BEYOND HISTORIC ARCHITECTURE AND INTERIORS TO CHARLESTON'S MATERIAL CULTURE AS WELL. ITEMS SELECTED FOR INCLUSION ARE THOSE WHOSE ORIGINS ARE STEEPED IN CHARLESTON'S HISTORY, CULTURE, DECORATIVE ARTS AND ARCHITECTURE.

THE PROGRAM STRIVES TO KEEP CHARLESTON DESIGNS ALIVE AND MAKE THOSE DESIGNS AVAILABLE TO A BROAD AUDIENCE WHILE ALSO GENERATING REVENUE TO SUPPORT OUR MISSION.

THE LICENSED PRODUCTS OF HISTORIC CHARLESTON FOUNDATION RANGE FROM FURNITURE, CHINA, MIRRORS, JEWELRY, PORCELAIN, DECORATIVE ACCESSORIES, AND HISTORIC PAINT COLORS. MANY OF THE ORIGINAL OBJECTS, WHICH ARE REPRODUCED OR ARE USED FOR INSPIRATION, MAY BE SEEN IN THE HISTORIC MUSEUM HOUSE COLLECTIONS AND OTHER MUSEUM COLLECTIONS IN CHARLESTON.

THE SHOPS OF HISTORIC CHARLESTON FOUNDATION SHOWCASE THE LICENSED PRODUCTS OF THE FOUNDATION AS WELL AS AN EXTENSIVE SELECTION OF BOOKS

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ON CHARLESTON HISTORY, ARCHITECTURE, GARDENS, AND CULTURE. WITHIN THE SHOPS OF HISTORIC CHARLESTON FOUNDATION IS THE FRANCES R. EDMUNDS BOOKSTORE, PROVIDING THE MOST COMPREHENSIVE SELECTION OF BOOKS ON CHARLESTON AND LOWCOUNTRY HISTORY IN THE CITY. IN ADDITION, THE SHOPS INCLUDE A WIDE RANGE OF DECORATIVE ARTS AND GIFT ITEMS, INCLUDING CHINA, JEWELRY, GARDEN FURNITURE, LAMPS, MIRRORS, AND A PALETTE OF PAINT COLORS INSPIRED BY HISTORIC BUILDINGS IN CHARLESTON.

THE MARKET SHOP OF HISTORIC CHARLESTON, WHICH OPENED IN THE SUMMER OF 2011, IS THE ANCHOR SHOP IN THE GREAT HALL OF THE HISTORIC CHARLESTON CITY MARKET. WITH DISPLAYS THAT DEMONSTRATE THE FOUNDATION'S MISSION AND A SELECTION OF THE ITEMS FOUND IN THE MAIN RETAIL LOCATION, THE SHOP ALLOWS THE FOUNDATION TO REACH A WIDER AUDIENCE WITH THE MILLIONS OF ANNUAL VISITORS WHO VISIT THE MARKET.

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

A DRAFT OF THE 990 IS PROVIDED TO THE PRESIDENT/CEO AND THE CHAIR OF THE FINANCE COMMITTEE. FOLLOWING THEIR REVIEW THE DRAFT 990 IS SENT TO EACH BOARD MEMBER BEFORE IT IS FINALIZED FOR QUESTIONS, EDITS AND COMMENTS.

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

THE BOARD OF TRUSTEES EVALUATES ALL POTENTIAL CONFLICTS OF INTEREST ON AN ANNUAL BASIS. IN THE EVENT OF A CONFLICT, THE BOARD WILL CONSIDER THE NATURE OF THE CONFLICT, AND IF WARRANTED, THE INDIVIDUAL IS ASKED TO RECUSE HIMSELF/HERSELF FROM DISCUSSION AND VOTING. ALTERNATIVELY, IF THERE IS A POTENTIAL BUSINESS CONFLICT, THE BOARD MAY BE ASKED TO EVALUATE APPROPRIATENESS AND, IF NECESSARY, MANDATE A CHANGE TO OR DISCONTINUE THE RELATIONSHIP.

Name of the organization

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

THE EXECUTIVE COMMITTEE IN EXECUTIVE SESSIONS REVIEWS THE COMPENSATION OF THE PRESIDENT/CEO TAKING INTO ACCOUNT COMPARABLE SALARIES WITHIN A VARIETY OF SECTORS IN CHARLESTON AND THE BUDGET LIMITATIONS APPROVED FOR THE UPCOMING YEAR BY THE BOARD OF TRUSTEES.

THE PRESIDENT/CEO REVIEWS THE COMPENSATION OF OTHER EMPLOYEES TAKING INTO ACCOUNT COMPARABLE SALARIES WITHIN A VARIETY OF SECTORS IN CHARLESTON AND THE BUDGET LIMITATIONS APPROVED FOR THE UPCOMING YEAR BY THE BOARD OF TRUSTEES. ALL DECISIONS RELATED TO COMPENSATION ARE DOCUMENTED.

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

ALL INFORMATION IS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

REPAIRS & GROUND MAINTENANCE:

PROGRAM SERVICE EXPENSES	35,099.
MANAGEMENT AND GENERAL EXPENSES	11,443.
FUNDRAISING EXPENSES	606.
TOTAL EXPENSES	47,148.

BAD DEBT:

PROGRAM SERVICE EXPENSES	22,055.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	22,055.

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MISCELLANEOUS:

PROGRAM SERVICE EXPENSES	15,489.
MANAGEMENT AND GENERAL EXPENSES	1,409.
FUNDRAISING EXPENSES	1,851.
TOTAL EXPENSES	18,749.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	87,952.

FORM 990, PART XII, LINE 2C

THE FINANCE COMMITTEE ACTS AS BOTH THE FINANCE COMMITTEE AND AUDIT
 COMMITTEE TO INTERVIEW PROSPECTIVE AUDIT FIRMS TO CONDUCT THE ANNUAL
 INDEPENDENT AUDIT OF THE ORGANIZATION THROUGH A PROPOSAL PROCESS,
 MAKING RECOMMENDATIONS FOR HIRING TO THE BOARD OF TRUSTEES.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

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Name of the organization **HISTORIC CHARLESTON FOUNDATION** Employer identification number **57-6000599**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
HCF REALTY LLC 40 EAST BAY STREET CHARLESTON, SC 29401	HOLD PROPERTY FOR PRESERVATION	SOUTH CAROLINA	0.	0.	HISTORIC CHARLESTON FOUNDATION
SANTEE DELTA CULTURAL RESOURCE PROJECT, LLC 40 EAST BAY STREET CHARLESTON, SC 29401	TO PROTECT AND PRESERVE THE CULTRAL LANDSCAPE OF THE SANTEE DELTA	SOUTH CAROLINA	0.	0.	HISTORIC CHARLESTON FOUNDATION
80 ASHLEY LLC 40 EAST BAY STREET CHARLESTON, SC 29401	HOLD PROPERTY FOR PRESERVATION	SOUTH CAROLINA	0.	984,112.	HISTORIC CHARLESTON FOUNDATION

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

Schedule R (Form 990) 2023

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Horizontal lines for supplemental information.

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

**File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.**

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

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

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

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. HISTORIC CHARLESTON FOUNDATION	Taxpayer identification number (TIN) 57-6000599
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 1120	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHARLESTON, SC 29402	

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 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **GABRIELLE MEUNIER**
40 EAST BAY STREET - CHARLESTON, SC 29401

Telephone No. **843-720-1193** 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 **23** or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

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-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.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.