Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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

Go to *www.irs.gov/Form990PF* for instructions and the latest information

OMB No. 1545-0047

2025

Open to Public Inspection

For the calendar year 2025, or tax year beginning January 01, **2025, and ending** December 31, **2025**

Name of foundation	**A** Employer identification number
Liberty Village Utah	92-1064404
Number and street (or P.O. box number if mail is not delivered to street address) / Room/suite	**B** Telephone number (see instructions)
2250 W Liberty Way,	(435) 275-2850
City or town / State or province / Country / ZIP or foreign postal code	**C** If exemption application is pending, check here ☐
Hurricane / UT / US / 84737	

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here . . . . ☐

2. Foreign organizations meeting the 85% test, check here and attach computation . . . ☐

H Check type of organization: ☑ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here . . . . . ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) $ 22,216,982

J Accounting method: ☐ Cash ☑ Accrual ☐ Other (specify) ----------

(Part I, column (d), must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here . . . ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)	12,135,190			
	2	Check ☐ if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments	52,015	52,015	52,015	
	4	Dividends and interest from securities	0	0	0	
	5a	Gross rents	0	0	0	
	b	Net rental income or (loss) 0				
	6a	Net gain or (loss) from sale of assets not on line 10	0			
	b	Gross sales price for all assets on line 6a 0				
	7	Capital gain net income (from Part IV, line 2)		0		
	8	Net short-term capital gain				
	9	Income modifications			0	
	10a	Gross sales less returns and allowances				
	b	Less: Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	12,187,205	52,015	52,015	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	132,700	132,700	0	0
	14	Other employee salaries and wages	530,253	530,253	0	0
	15	Pension plans, employee benefits	44,907	44,907	0	0
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest	7,226	7,226	0	0
	18	Taxes (attach schedule) (see instructions)				
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy	21,588	21,588	0	0
	21	Travel, conferences, and meetings	22,418	22,418	0	0
	22	Printing and publications	13,551	13,551	0	0
	23	Other expenses (attach schedule)	826,863	0	3,765,719	0
	24	**Total operating and administrative expenses.** Add lines 13 through 23	1,599,506	772,643	3,765,719	0
	25	Contributions, gifts, grants paid	0			0
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,599,506	772,643	3,765,719	
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	10,587,699			
	b	**Net investment income** (if negative, enter -0-)		0		
	c	**Adjusted net income** (if negative, enter -0-)			0	

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	979	17,421	17,421
	2 Savings and temporary cash investments	3,137,694	398,331	398,331
	3 Accounts receivable 58,484			
	Less: allowance for doubtful accounts 0	0	58,484	58,484
	4 Pledges receivable 2,865,783			
	Less: allowance for doubtful accounts 0	0	2,865,783	2,865,783
	5 Grants receivable	0	0	0
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use	0	0	0
	9 Prepaid expenses and deferred charges	0	0	0
	10a Investments—U.S. and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment: basis 0			
	Less: accumulated depreciation (attach schedule) 0			
	12 Investments—mortgage loans	0	0	0
	13 Investments—other (attach schedule)			
	14 Land, buildings, and equipment: basis 18,987,769			
	accumulated depreciation (attach schedule) 110,806	5,884,949	18,876,963	18,876,963
	15 Other assets (describe)			
	16 **Total assets** (to be completed by all filers—see the instructions. Also, see page 1, item I)	9,023,622	22,216,982	22,216,982
Liabilities	17 Accounts payable and accrued expenses	0	150,479	
	18 Grants payable	0	0	
	19 Deferred revenue	0	0	
	20 Loans from officers, directors, trustees, and other disqualified persons	0	802,891	
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe)			
	23 **Total liabilities** (add lines 17 through 22)	0	953,370	
Net Assets or Fund Balances	**Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30.** ☐			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. ☑			
	26 Capital stock, trust principal, or current funds	3,138,673	2,386,648	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	5,884,949	18,876,964	
	28 Retained earnings, accumulated income, endowment, or other funds			
	29 **Total net assets or fund balances** (see instructions)	9,023,622	21,263,612	
	30 **Total liabilities and net assets/fund balances** (see instructions)	9,023,622	22,216,982	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	9,023,622
2	Enter amount from Part I, line 27a	2	10,587,699
3	Other increases not included in line 2 (itemize)	3	
4	Add lines 1, 2, and 3	4	19,611,321
5	Decreases not included in line 2 (itemize)	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 29	6	19,611,321

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) **or** Losses (from col. (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ **(attach copy of letter if necessary—see instructions)**	1	0
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	
3	Add lines 1 and 2	3	0
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-	5	0
6	Credits/Payments:		
a	2025 estimated tax payments and 2024 overpayment credited to 2025 — 6a		
b	Exempt foreign organizations—tax withheld at source — 6b		
c	Tax paid with application for extension of time to file (Form 8868) — 6c		
d	Backup withholding erroneously withheld — 6d		
7	Total credits and payments. Add lines 6a through 6d.	7	
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	**Tax due**. If the total of lines 5 and 8 is more than line 7, enter **amount owed**	9	0
10	**Overpayment**. If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**	10	0
11	Enter the amount of line 10 to be: **Credited to 2026 estimated tax** **Refunded**	11	0
	For Refunded amount, also complete and attach Form 8050. See instructions.		

Part VI-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	☐	☑
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b	☐	☑
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c	☐	☑
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. $ 0 **(2)** On foundation managers. $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2	☐	☑
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3	☐	☑
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a	☐	☑
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b	☐	☐
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by *General Instruction T*.	5	☐	☑
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	☐	☑
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	7	☑	☐
8a	Enter the states to which the foundation reports or with which it is registered. See instructions.			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General. (or designate) of each state as required by *General Instruction G?* If "No," attach explanation	8b	☑	☐
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2025 or the tax year beginning in 2025? See the instructions for Part XIII. If "Yes," complete Part XIII	9	☐	☑
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10	☐	☑
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11	☐	☑
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12	☐	☑
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	☑	☐

Website address **www.libertyvillage. org**

14 The books are in care of **Glenda Hill** Telephone no. **(435) 275-2850**

Located at **2250 W Liberty Way, Hurricane, UT** ZIP+4 **84737**

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—check here ☐

and enter the amount of tax-exempt interest received or accrued during the year 15

			Yes	No
16	At any time during calendar year 2025, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country	16	☐	☑

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year, did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)	☐	☑
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)	☐	☑
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)	☐	☑
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)	☐	☑
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)	☐	☑
	(6) Agree to pay money or property to a government official? (**Exception**. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)	☐	☑
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b	☐	☐
c	Organizations relying on a current notice regarding disaster assistance, check here ☐			
d	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2025?	1d	☐	☑
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2025, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2025?	2a	☐	☑
	If "Yes," list the years 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions.)	2b	☐	☑
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	☐	☑
b	If "Yes," did it have excess business holdings in 2025 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2025.)	3b	☐	☐
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	☐	☑
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2025?	4b	☐	☑

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	**During the year, did the foundation pay or incur any amount to:**			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)	☐	☑
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)	☐	☑
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)	☐	☑
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)	☐	☑
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)	☐	☑
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	5b	☐	☐
c	Organizations relying on a current notice regarding disaster assistance, check here ☐			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	5d	☐	☑
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a	☐	☑
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	6b	☐	☑
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a	☐	☑
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	7b	☐	☐
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?	8	☐	☑

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account other allowances
Dennis Leavitt 1612 N 2500 W, St George, UT 84770	President 80	120,000	7,200	0
Glenda Hill 67 S 495 W, Ivins, UT 84738	CFO 80	9,100	546	0
Lex Howard co Balance of Nature, 1568 S River Rd, St George, UT 84790	Chairman of the Board 1	0	0	0
Kathryn Smith 2903 E Ridgedale Lane, St. George, UT 84790	Board Treasurer 0.25	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances

Total number of other employees paid over $50,000

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
Total number of others receiving over $50,000 for professional services		

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 Liberty Village Utah is actually a public charity 501(c)(3), however, it is misclassified as a private foundation with the IRS. This was corrected in 2025, however, the IRS is not accepting a 990 from Liberty Village Utah and requiring a 990-PF. Many questions in the 990-PF do not apply to Liberty Village Utah.	0
2	
3	
4	

Part VIII-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities		1a	1,237,000
b	Average of monthly cash balances		1b	1,237,000
c	Fair market value of all other assets (see instructions)		1c	22,216,983
d	**Total** (add lines 1a, b, and c)		1d	24,690,983
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e: 0		
2	Acquisition indebtedness applicable to line 1 assets		2	0
3	Subtract line 2 from line 1d		3	24,690,983
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)		4	370,365
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3		5	24,320,618
6	**Minimum investment return.** Enter 5% (0.05) of line 5		6	1,216,031

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6		1	1,216,031
2a	Tax on investment income for 2025 from Part V, line 5	2a: 0		
b	Income tax for 2025. (This does not include the tax from Part V.)	2b: 0		
c	Add lines 2a and 2b		2c	0
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	1,216,031
4	Recoveries of amounts treated as qualifying distributions		4	0
5	Add lines 3 and 4		5	1,216,031
6	Deduction from distributable amount (see instructions)		6	0
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1		7	1,216,031

Part XI Qualifying Distributions *(see instructions)*

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26		1a	
b	Program-related investments—total from Part VIII-B		1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes		2	0
3	Amounts set aside for specific charitable projects that satisfy the:			
a	Suitability test (prior IRS approval required)		3a	0
b	Cash distribution test (attach the required schedule)		3b	0
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part XII, line 4		4	0

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2024	(c) 2024	(d) 2025
1 Distributable amount for 2025 from Part X, line 7				1,216,031
2 Undistributed income, if any, as of the end of 2025:				
a Enter amount for 2024 only			0	
b Total for prior years: 20 ___, 20 ___, 20 ___		0		
3 Excess distributions carryover, if any, to 2025:				
a From 2020 0				
b From 2021 0				
c From 2022 0				
d From 2023 0				
e From 2024 0				
f **Total** of lines 3a through e	0			
4 Qualifying distributions for 2025 from Part XI, line 4: $ 0				
a Applied to 2024, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions)				
c Treated as distributions out of corpus (Election required—see instructions)				
d Applied to 2025 distributable amount				0
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2025 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0			
b Prior years' undistributed income. Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2024. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2025. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2026				1,216,031
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2020 not applied on line 5 or line 7 (see instructions)	0			
9 **Excess distributions carryover to 2026.** Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9:				
a Excess from 2021 0				
b Excess from 2022 0				
c Excess from 2023 0				
d Excess from 2024 0				
e Excess from 2025 0				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2025, enter the date of the ruling . . . . . .

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2025	(b) 2024	(c) 2023	(d) 2022	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed .					
d Amounts included in line 2c not used directly for active conduct of exempt activities . .					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . .					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i) .					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed .					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . .					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income .					

Part XIV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

Part XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Total **3a**				
b *Approved for future payment*				
Total **3b**				

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See instructions.)
1 Program service revenue:					
a Education		0			
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0		0	0
13 **Total.** Add line 12, columns (b), (d), and (e)				13	0

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)

Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations.

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash	1a(1)	☐	☐
	(2) Other assets	1a(2)	☐	☐
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	☐	☐
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	☐	☐
	(3) Rental of facilities, equipment, or other assets	1b(3)	☐	☐
	(4) Reimbursement arrangements	1b(4)	☐	☐
	(5) Loans or loan guarantees	1b(5)	☐	☐
	(6) Performance of services or membership or fundraising solicitations	1b(6)	☐	☐
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	☐	☐

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

Glenda Hill — Signature of officer or trustee

05/16/2026 — Date

CFO — Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no

Schedule B (Form 990)	Schedule of Contributors	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.	2025

Name of the organization	Employer identification number
Liberty Village Utah	92-1064404

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c) () 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 331/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Name of the organization	Employer identification number
Liberty Village Utah	92-1064404

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	(c) Type of contribution
1	Bill and Linda Perry 11 East Pepperwood Dr, Sandy, UT 84092	$ 500,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	Kathryn Smith 2903 E Ridgedale Lane, St George, UT 84790	$ 410,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	Thomas and Leann Perry 1112 E 1100 North, Orem, UT 84097	$ 10,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	Kenneth and LaRae Savage co Community Foundation of Utah, 1245 Brickyard Rd Suite 410, Salt Lake City, UT 84106	$ 100,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	Don Watkins 100 Grove Drive, Alpine, UT 84004	$ 50,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	Mollys View LLC 4730 S Ft Apache Road, Suite 300, Las Vegas, NV 89147	$ 6,070,000	Person ☐ Payroll ☐ Noncash ☑ (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(c) Type of contribution
7	EVIG LLC 1568 S River Rd, St George, UT 84790	$ 1,812,046	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(c) Type of contribution
8	467 North LLC 3364 Sugar Leo Rd, St George, UT 84790	$ 15,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(c) Type of contribution
9	Domo 802 E 1050 South, American Fork, UT 84003	$ 25,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(c) Type of contribution
10	LChef 4196 South 950 East, St George, UT 84790	$ 5,700	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(c) Type of contribution
11	Joshua T Applegate Insurance Agency 1805 W Sunset Blvd, Suite B, St George, UT 84770	$ 10,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(c) Type of contribution
12	Discover Healing Foundation 1287 W BLOOMINGTON DR S, Unit 6, St George, UT 84790	$ 50,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of the organization	Employer identification number
Liberty Village Utah	92-1064404

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
6	Land at 2250 W Liberty Way, Hurricane, UT 84737	$ 6,070,000	08/25/2025

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

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

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

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

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

Name of the organization: Liberty Village Utah

Employer identification number: 92-1064404

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 information once. See instructions.) $

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

Form 990PF Statements 2025

Name of the Organization	Employer identification number
Liberty Village Utah	92-1064404

Statement name: **Other Expenses - Part I Line 23**

Explanation:	Office expenses, marketing, Legal, management, etc.
Expenses per books:	$826,863
Net Investment Income:	$0
Adjusted Net Income:	$3,765,719
Disbursements for Charity Purpose:	$0

Statement name: **Section 4942(a)(2) Explanation - Part VI B Line 2b**

Liberty Village Utah is a public charity 501(c)(3) and has operated as such since 2023. However, it is misclassified with the IRS as a private foundation, therefore, we have to file a 990-PF versus a 990. Consequently, many of these questions are not applicable to the organization.

Statement name: **Part VII Line 1 List of officers**

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation	(d) Health benefits	(e) Estimated amount of other compensation
Victor Iverson Board Secretary 315 W 900 N, LaVerkin, UT 84745	0.25	$0	$0	$0
Richard Whitehead Board Member 2713 Rio Vista Drive, St George, UT 84790	0.25	$0	$0	$0
Frank Dolce Board Member 1830 Michigan Ave, Salt Lake City, UT 84108	0.25	$0	$0	$0
Linda Perry Board Member 11 East Pepperwood Dr, Sandy, UT 84092	0.25	$0	$0	$0

Form 990PF Statements **2025**

Name of the Organization	Employer identification number
Liberty Village Utah	92-1064404

Statement name: **Land, buildings and equipment basis - Part II Line 14**

Description:	Phase 1 Construction in Progress
Land, buildings, and equipment basis:	$5,000,488
Less accumulated depreciation:	$0
BOY:	$313,674
EOY:	$5,000,488
EOY - FMV:	$5,000,488
Description:	Phase 2 Construction in Progress
Land, buildings, and equipment basis:	$2,453,879
Less accumulated depreciation:	$0
BOY:	$114,421
EOY:	$2,453,879
EOY - FMV:	$2,453,879
Description:	2250 W Liberty Way, Hurricne UT 84737
Land, buildings, and equipment basis:	$6,070,000
Less accumulated depreciation:	$51,880
BOY:	$0
EOY:	$6,018,120
EOY - FMV:	$6,018,120
Description:	Kanab Utah Bare Land
Land, buildings, and equipment basis:	$800,000
Less accumulated depreciation:	$41,027
BOY:	$800,000
EOY:	$758,973
EOY - FMV:	$758,973
Description:	FF&E 1 Year
Land, buildings, and equipment basis:	$450
Less accumulated depreciation:	$11
BOY:	$0
EOY:	$439
EOY - FMV:	$439
Description:	FF&E 3 Years
Land, buildings, and equipment basis:	$6,500
Less accumulated depreciation:	$343
BOY:	$6,500
EOY:	$6,157
EOY - FMV:	$6,157

Description:	FF&E 5 Years
Land, buildings, and equipment basis:	$42,775
Less accumulated depreciation:	$2,226
BOY:	$42,775
EOY:	$40,549
EOY - FMV:	$40,549

Description:	FF&E 7 Years
Land, buildings, and equipment basis:	$37,563
Less accumulated depreciation:	$2,438
BOY:	$37,563
EOY:	$35,125
EOY - FMV:	$35,125

Description:	FF&E 10 Years
Land, buildings, and equipment basis:	$65,366
Less accumulated depreciation:	$4,633
BOY:	$65,366
EOY:	$60,733
EOY - FMV:	$60,733

Description:	Trailer
Land, buildings, and equipment basis:	$10,748
Less accumulated depreciation:	$8,248
BOY:	$4,650
EOY:	$2,500
EOY - FMV:	$2,500

Description:	Artwork, Painting "Destruction of the Cities of the Plains"
Land, buildings, and equipment basis:	$3,000,000
Less accumulated depreciation:	$0
BOY:	$3,000,000
EOY:	$3,000,000
EOY - FMV:	$3,000,000

Description:	Artwork, Tiffany Stained Glass Window
Land, buildings, and equipment basis:	$1,500,000
Less accumulated depreciation:	$0
BOY:	$1,500,000
EOY:	$1,500,000
EOY - FMV:	$1,500,000

Form **8453-TE**

Department of the Treasury
Internal Revenue Service

Tax Exempt Entity Declaration and Signature for E-file

For calendar year 2025, or tax year beginning January 01 **, 2025, and ending** December 31 **, 20** 25

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP Go to www.irs.gov/Form8453TE for the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Name of filer	EIN or SSN
Liberty Village Utah	92-1064404

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**,**2a**,**3a**,**4a**,**5a**,**6a**,**7a**,**8a**,**9a** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b**,**2b**,**3b**,**4b**,**5b**,**6b**,**7b**,**8b**,**9b**, or **10b**, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete** more than one line in Part I.

1a	**Form 990** check here.	☐	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	☐	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	☑	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	0
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration of Officer or Person Subject to Tax

11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/ 990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☑ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) Liberty Village Utah (EIN) 92-1064404 , and that I have examined a copy of the 2025 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here			
	Glenda Hill	05/16/2026	CFO
	Signature of officer or person subject to tax	Date	Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer ☐	Check if selfemployed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				EIN Phone no.

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if selfemployed ☐	PTIN
	Firm's name Firm's address				Firm's EIN Phone no.