

**Return of Private Foundation**

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

**2024**

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

Open to Public Inspection

For calendar year **2024** or tax year beginning , **2024**, and ending , **20**

Name of foundation  
**ISAAC CUMMINGS FAMILY ASSOCIATION**

Number and street (or P.O. box number if mail is not delivered to street address) Room/suite  
**103 2ND AVE A15**

City or town, state or province, country, and ZIP or foreign postal code  
**Waterville, WA 98858**

A Employer identification number  
**56-2586947**

B Telephone number (see instructions)

C If exemption application is pending, check here

D 1. Foreign organizations, check here   
2. Foreign organizations meeting the 85% test, check here and attach computation

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

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

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

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

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ **23,978**

J Accounting method:  Cash  Accrual  
 Other (specify)

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)	3,215			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	2	2		
	4 Dividends and interest from securities				
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a				
	7 Capital gain net income (from Part IV, line 2)				
	8 Net short-term capital gain				
	9 Income modifications				
	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	3,217	2			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule) <b>STM109</b>	99			99
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	250			250
	22 Printing and publications				
	23 Other expenses (attach schedule) <b>STM103</b>	1,068			1,068
	24 Total operating and administrative expenses. Add lines 13 through 23	1,417	0		1,417
	25 Contributions, gifts, grants paid	0			0
26 Total expenses and disbursements. Add lines 24 and 25	1,417	0		1,417	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	1,800				
b Net investment income (if negative, enter -0-)		2			
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	
<b>Assets</b>				
1 Cash - non-interest-bearing	4,705	6,504	6,504	
2 Savings and temporary cash investments	17,473	17,474	17,474	
3 Accounts receivable				
Less: allowance for doubtful accounts				
4 Pledges receivable				
Less: allowance for doubtful accounts				
5 Grants receivable				
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				
9 Prepaid expenses and deferred charges				
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				
Less: accumulated depreciation (attach schedule)				
12 Investments - mortgage loans				
13 Investments - other (attach schedule)				
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation (attach schedule)				
15 Other assets (describe _____)				
16 <b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)	22,178	23,978	23,978	
<b>Liabilities</b>				
17 Accounts payable and accrued expenses				
18 Grants payable				
19 Deferred revenue				
20 Loans from officers, directors, trustees, and other disqualified persons				
21 Mortgages and other notes payable (attach schedule)				
22 Other liabilities (describe _____)				
23 <b>Total liabilities</b> (add lines 17 through 22)	0	0	0	
<b>Net Assets or Fund Balances</b>				
24 Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30 <input checked="" type="checkbox"/>				
Net assets without donor restrictions	18,060	19,860		
25 Net assets with donor restrictions	4,118	4,118		
Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30 <input type="checkbox"/>				
26 Capital stock, trust principal, or current funds				
27 Paid-in or capital surplus, or land, bldg., and equipment fund				
28 Retained earnings, accumulated income, endowment, or other funds				
29 <b>Total net assets or fund balances</b> (see instructions)	22,178	23,978		
30 <b>Total liabilities and net assets/fund balances</b> (see instructions)	22,178	23,978		

**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	22,178
2 Enter amount from Part I, line 27a	2	1,800
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	23,978
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	23,978

Part IV Capital Gains and Losses for Tax on Investment Income

Table with columns: (a) List and describe the kind(s) of property sold, (b) How acquired, (c) Date acquired, (d) Date sold, (e) Gross sales price, (f) Depreciation allowed, (g) Cost or other basis, (h) Gain or (loss), (i) FMV as of 12/31/69, (j) Adjusted basis, (k) Excess of col. (i) over col. (j), (l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h)). Includes rows for capital gain net income and net short-term capital gain.

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

Table for Excise Tax with rows 1a-11. Includes sub-tables for 6a-6d. Rows include: 1a Exempt operating foundations, 1b All other domestic foundations, 2 Tax under section 511, 3 Add lines 1 and 2, 4 Subtitle A (income) tax, 5 Tax based on investment income, 6 Credits/Payments (6a-6d), 7 Total credits and payments, 8 Enter any penalty for underpayment of estimated tax, 9 Tax due, 10 Overpayment, 11 Enter the amount of line 10 to be credited to 2025 estimated tax.

EEA

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? . . . . .		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition . . . . .		X
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? . . . . .		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ _____ (2) On foundation managers. \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
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.		X
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 . . . . .		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		X
b If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		X
4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . If "Yes," attach the statement required by General Instruction T.		X
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? . . . . .		
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 . . . . .	X	
8a Enter the states to which the foundation reports or with which it is registered. See Instructions. MN	X	
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	X	
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 2024 or the tax year beginning in 2024? See the instructions for Part XIII. If "Yes," complete Part XIII . . . . .		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses . . . . .		X
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 . . . . .		X
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 . . . . .		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? . . . . . Website address <u>ISAACCUMMINGSFAMILY.ORG</u>	X	
14 The books are in care of <u>TAMARA LARSON</u> Telephone no. <u>206-679-7075</u> Located at <u>103 2ND AVE A15, Waterville, WA</u> ZIP+4 <u>98858</u>		
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 . . . . .		
16 At any time during calendar year 2024, 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		X

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.

Table with columns: Question, Yes, No. Rows include: 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? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (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)? (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.) 1b 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. 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 2024? 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 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? 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.) 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? b If "Yes," did it have excess business holdings in 2024 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 2024.) 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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 2024?

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

5a During the year, did the foundation pay or incur any amount to:		Yes	No
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		X
(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)		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d) (4)(A)? See instructions	5a(4)		X
(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)		X
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			<input type="checkbox"/>
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		X
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		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		X
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		X

**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
See 990 OFOV				
ROBERT COONEY 91-1006 HAAKUALIKI ST Mililani, HI 96789	SECRETARY 1.00	0	0	0
TAMARA LARSON 103 2ND AVE A15 Waterville, WA 98858	TREASURER 1.00	0	0	0
KIMBALL CUMMINGS 21636 NYSTROM LANE CORCORAN, MN 55340	TRUSTEE 1.00	0	0	0
STUART CUMMINGS 17 PEACH HIGHLANDS Marblehead, MA 01945	TRUSTEE 1.00	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
NONE				
<b>Total number of other employees paid over \$50,000</b>				0

**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
NONE		

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 NEWSLETTER AND WEBSITE - AVAILABLE ONLINE FOR PUBLIC FOR GENEALOGICAL RESEARCH	
2	0
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	
3 All other program-related investments. See instructions.	
<b>Total.</b> Add lines 1 through 3 . . . . .	0

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

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	1a	0
<b>b</b>	Average of monthly cash balances	1b	23,078
<b>c</b>	Fair market value of all other assets (see instructions)	1c	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	1d	23,078
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	2	0
<b>3</b>	Subtract line 2 from line 1d	3	23,078
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	346
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3	5	22,732
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5	6	1,137

**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.)

<b>1</b>	Minimum investment return from Part IX, line 6	1	1,137
<b>2a</b>	Tax on investment income for 2024 from Part V, line 5	2a	
<b>2b</b>	Income tax for 2024. (This does not include the tax from Part V.)	2b	
<b>c</b>	Add lines 2a and 2b	2c	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	3	1,137
<b>4</b>	Recoveries of amounts treated as qualifying distributions	4	
<b>5</b>	Add lines 3 and 4	5	1,137
<b>6</b>	Deduction from distributable amount (see instructions)	6	
<b>7</b>	<b>Distributable amount as adjusted.</b> Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	1,137

**Part XI** Qualifying Distributions (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,417
<b>b</b>	Program-related investments - total from Part VIII-B	1b	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	3a	
<b>b</b>	Cash distribution test (attach the required schedule)	3b	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4	4	1,417

**Part XII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7 . . .				1,137
2 Undistributed Income, if any, as of the end of 2024:				
a Enter amount for 2023 only . . . . .			1,137	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2024:				
a From 2019 . . . . .	7,676			
b From 2020 . . . . .	1,824			
c From 2021 . . . . .	3,607			
d From 2022 . . . . .	776			
e From 2023 . . . . .	6,360			
f Total of lines 3a through e . . . . .	20,243			
4 Qualifying distributions for 2024 from Part XI, line 4: \$ <u>1,417</u>				
a Applied to 2023, but not more than line 2a . . . . .			1,137	
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 2024 distributable amount . . . . .				1,137
e Remaining amount distributed out of corpus . . . . .	279			
5 Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).) . . . . .				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .	20,522			
b Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
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 . . . . .				
d Subtract line 6c from line 6b. Taxable amount - see instructions . . . . .				
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount - see instructions . . . . .				
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025 . . . . .				
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 2019 not applied on line 5 or line 7 (see instructions) . . . . .	7,676			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a . . . . .	12,846			
10 Analysis of line 9:				
a Excess from 2020 . . . . .	1,824			
b Excess from 2021 . . . . .	3,607			
c Excess from 2022 . . . . .	776			
d Excess from 2023 . . . . .	6,360			
e Excess from 2024 . . . . .	279			

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 2024, 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)

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed

Table with columns: Tax year (a) 2024, Prior 3 years (b) 2023, (c) 2022, (d) 2021, (e) Total

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).)

NONE

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.

NONE

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:

990APP

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
<p>a Paid during the year</p>				
<b>Total</b> .....				<b>3a</b>
<p>b Approved for future payment</p>				
<b>Total</b> .....				<b>3b</b>







Form **8868**

(Rev. January 2025)

# 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](http://www.irs.gov/Form8868) for the latest information.

OMB No. 1545-0047

**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](http://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	Name of exempt organization, employer, or other filer, see instructions. <b>ISAAC CUMMINGS FAMILY ASSOCIATION</b>	Taxpayer identification number (TIN) <b>56-2586947</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>103 2ND AVE A15</b>	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Waterville, WA 98858</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . **0 4**

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	Form 990-T (governmental entities)	15

- 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 TAMARA LARSON, 103 2ND AVE A15 Waterville, WA 98858  
 Telephone No. 206-679-7075 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 11-17, 2025, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 2024 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 <b>Balance due.</b> 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

Form **8879-TE**

### IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20

# 2024

Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

EIN or SSN

**ISAAC CUMMINGS FAMILY ASSOCIATION**

56-2586947

Name and title of officer or person subject to tax

**TAMARA LARSON, TREASURER**

#### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-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 for 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-). But, 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 . . . . .	<input type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	_____
2a	Form 990-EZ check here . . . . .	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	_____
3a	Form 1120-POL check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22) . . . . .	3b	_____
4a	Form 990-PF check here . . . . .	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	4b	_____
5a	Form 8868 check here . . . . .	<input checked="" type="checkbox"/>	b	Balance due (Form 8868, line 3c) . . . . .	5b	_____
6a	Form 990-T check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4) . . . . .	6b	_____ 0
7a	Form 4720 check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1) . . . . .	7b	_____
8a	Form 5227 check here . . . . .	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	_____
9a	Form 5330 check here . . . . .	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19) . . . . .	9b	_____
10a	Form 8038-CP check here . . . . .	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . . . .	10b	_____

#### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the

2024 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. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an 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. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize CAROL D COWLING CPA PS to enter my PIN 98858 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date 07-23-2024

#### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

913195 07085

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 07-24-2025

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

Name(s) as shown on return

ISAAC CUMMINGS FAMILY ASSOCIATION

### Federal Supporting Statements

2024 PG01

Tax ID Number  
56-2586947

Statement #103~

#### Form 990PF - Part I - Line 23 - Other Expenses Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
WEBSITE HOSTING	716	0	0	716
OFFICE EXPENSE	52	0	0	52
RESEARCH	300	0	0	300
Totals	<u>1,068</u>	<u>0</u>	<u>0</u>	<u>1,068</u>

Form 990PF - Part I - Line 16(c) - Other Professional Fees Schedule  
PG01  
Statement #109~

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable Purpose
OTHER FEES	99	0	0	99
Totals	<u>99</u>	<u>0</u>	<u>0</u>	<u>99</u>