2026
Accommodations Tax Funds Request Application

Organization Name: Lowcountry Gullah

Project/Event Name: Lowcountry Gullah

Executive Summary

Lowcountry Gullah was developed to promote and more importantly document, the richly significant Gullah culture and its contributions to the US. As a historical resource, cultural heritage tourism influencer and preservationist, Lowcountry Gullah provides a necessary and central link to the cultural elements that have been woven into the fabric of our society. With a primary focus on the traditional cultural assets on Hilton Head Island, Lowcountry Gullah is the bridge between all of the Gullah/Geechee communities throughout the designated Gullah/Geechee Corridor, which includes the Sea Islands that span along the eastern seaboard to 35 miles inland from Wilmington, NC to St. Augustine, FL.

With a targeted focus on delivering educational information while stimulating interest in cultural and heritage tourism, the site www.lowcountrygullah.com is a web based platform, which affords us significant flexibility and creativity in the types of mediums, and or vehicles used to distribute our cultural and historic message.

Formed through the stories and history of the Gullah culture, the information comes from the community. Therefore, the sole purpose of Lowcountry Gullah, is giving back to the community. Lowcountry Gullah and the Lowcountry Gullah Foundation utilize a non-profit approach, so that any financial resources earned go directly back to the community in the form of historic land preservation, heirs property protection, cultural promotion, information and education.

The Gullah community and culture has been, in a lot of cases, dismissed and ignored, even though it’s a significant part of America’s historical story. As a result, our mission(s) are to preserve and document the culture, protect the culture’s greatest asset, historic Gullah land for future generations, and provide a consistent voice for the community in conjunction with other Gullah cultural partners.

The promotion and preservation of the culture is the primary focus of Lowcountry Gullah. In order to promote the culture, providing information, as well as educating people through creating genealogical connections to the Gullah is an important component to our success. Lowcountry Gullah provides genealogy resources, including offering DNA Testing, research assistance and guidance for individuals who are searching their ancestral roots, as well as looking for a cultural connection and foundation.

Lowcountry Gullah fills a necessary and significant void as a central source and online location for Gullah information. People are starving for historic and cultural information, as well as a genealogic connection to their heritage on a local and global level. For the Black community, especially, having a tangible connection to the Gullah culture provides a priceless sense of identity. In a time where ancestry research and identifying one’s “self” is a significant part of our society, it's the perfect time to promote the Gullah culture and its relevance to our society to a broader audience.

In addition to being a source of information and promotion for all things Gullah, Lowcountry Gullah provides a direct connection to the culture by offering an 8-day Cultural Heritage Tour, as well as assistance to individuals

and groups planning day and overnight tours throughout the Gullah Geechee Heritage Corridor's cultural assets from Wilmington, NC to Jacksonville, FL, but especially in Savannah, Hilton Head, St. Helena and Charleston.

Lowcountry Gullah continues to increase its local, national and international audience and has grown substantially in every state; including being accessed by 97% of the world. Growing and active interest from a worldwide audience clearly demonstrates a significant interest in and curiosity for Hilton Head, its history and the island's Gullah culture.

The audience is active and engaged in the content, spending an average of 5 minutes on 5 pages online per visit. The data and the site's growth clearly demonstrates that the audience has a significant interest in Hilton Head and the island's Gullah culture and history.

Content creation is offered and delivered in several different ways (feature documentaries, blog articles and a newsletter) as well as online (Facebook, Instagram, LinkedIn and Threads); audio podcasts - available through top platforms (eg. Apple, Spotify, Amazon, Google, iHeart, Audible, TuneIn); video shorts and documentaries (TV, national and international film festivals), so that it can reach a large and varied audience in whatever way they prefer to receive content. The podcast receives 8,000+ downloads a month, ranking it in the top 5% of all podcasts. The newsletter reaches 6,800+ subscribers with a monthly open rate of 36%, which is higher than the national average.

Our expansion into telling Hilton Head's historic story through powerful documentaries has been well received. The documentaries weave the island and its history into broader, more relatable stories within a personalized context that has sparked significant interest in our area.

Utilizing internationally based film festivals as a promotional marketing tool has garnered multiple awards (15 Best Film and Grand Jury Awards) and nominations (30), in addition to access to audiences and theatrical screenings around the world. In 2025, the Harriet Tubman documentary expanded from a SCETV audience this year, to being broadcast nationally on 85+ PBS TV Stations and streaming on over 200+ PBS websites including Canada. The Troops documentary is currently being considered for distribution through major streaming services, like Amazon, Hulu, Tubi, or Netflix.

The website enhances and specifically drives tourism by highlighting and promoting the significant contributions that the culture and its people have made to our community and American society. By providing a window, as well as an informational resource into the culture, Lowcountry Gullah enables Hilton Head to be seen as a cultural, heritage and genealogical tourism destination with the backdrop of a great location to vacation that has incredible historic and cultural assets. By offering stories and information that describe various cultural locations, such as the Mitchelville and Ft. Howell, is intriguing and in turn, sparks a desire for travel. On a regular basis, viewers and followers ask for recommendations of specific places to see and stay, or they are excited about sharing their personal experiences from their own visit(s).

To address this need and desire from our expansive and diverse audience, the development of the Lowcountry Gullah Cultural Heritage Tour brings the original mission of the organization to the forefront. The Tour is an 8-day immersive experience that takes individuals throughout the Gullah Geechee Corridor. With stops in all of the major areas that have rich cultural assets, including Hilton Head Island, the tour specifically connects people with the authenticity that they have been seeking, as well as the opportunity to have hands-on experiences.

The specific type of tourism that Lowcountry Gullah focuses on can be described in several different terms or subcategories: Cultural Tourism, Heritage Tourism, Genealogical Tourism and DNA Tourism. Regardless of the category, they're described as people who are traveling to discover exactly who they are; they're searching

for self-identification, authenticity, and (sometimes deeply personal) experiences that uncover a specific place that educates and connects them directly to their lineage.

Heritage or cultural tourism is a $171 Billion dollar industry and 81% of US tourists consider themselves as such. When cultural tourists travel, 56% of them include a cultural, historic, or heritage activity or event in their vacation. Millennials drive this type of tourism, with 76% desiring vacations that offer more engagement to authentic travel destinations. A cultural tourist is well educated and affluent 41%, travels and spends more 60%, stays longer overnight 77%, is curious and is interested in growing in their knowledge of diverse histories and cultures.

As interest and curiosity about genealogy and “where I come from” expands, more and more, people are realizing how entrenched the Gullah culture is into the fabric of our society. The attention and awareness that the culture has garnered has made heritage and cultural tourism become a popular influencer for vacation selection for affluent, active, informed and frequent travelers who are looking for authentic educational experiences. By tapping into an audience that’s craving broader travel experiences and richer cultural adventures, Lowcountry Gullah reaches a different type of tourist who has cultural needs and curiosity.&I

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Date Received: 09/05/2025	Time Received: 03:53 PM	By: Online Submittal

Applications will not be accepted if submitted after 4 pm on September 5, 2025

A. **SUMMARY OF GRANT REQUEST:**

ORGANIZATION NAME: Lowcountry Gullah

Project/Event Name: Lowcountry Gullah

Contact Name: Luana Graves Sellars Title: Founder

Address: PO Box 23182, Hilton Head Island, SC 29925

Email Address: lowcountrygullah@gmail.com Contact Phone: 843-715-3506

Event Date(s): Event Location(s): www.lowcountrygullah.com

Total Budget: $ 0.00 **Grant Requested:** $100,000.00

Provide a brief summary on the intended use of the grant and how the money would be used. *(100 words or less)*

Lowcountry Gullah promotes Hilton Head and the Gullah culture using an online platform, a podcast and a cultural heritage tours. With funding, we can significantly increase our marketing and advertising exposure as we tell our story through focused articles, feature documetary films, a podcast, social media, onsite events and a tour. Our unique & expanded promotion of the island's rich history and valuable cultural assets uses a variety of creative advertorial models that reach a wide international audience. Success at reaching people through their preferred method(s) of obtaining information has enabled us to share our story and generate island interest which leads to directly to tourism.

How does the organization/project/event either drive tourism to Hilton Head Island or enhance the visitor experience on Hilton Head Island? How is this impact being measured? *(100 words or less)*

Lowcountry Gullah highlights and promotes the contributions that the Gullah culture and its people have made to our community and society. As an educational driver for all of the island's Gullah cultural assets and a direct tourism driver, our Lowcountry Cultural Heritage Tour is a new addition that offers an 8-day Gullah Geechee focused authentic experience. Through tour promotion and response, we can accuratly gage tourist interest, as well as count the number of

heads in beds booked. Ultimatly, the number of tourists influenced inclides an expanded reach, as individuals could also plan direct vacation stays.

In addition, as an informational enhancer, the website informs tourists, pre and post vacation on the island, about Hilton Head and its significance in the heart of the Gullah/Geechee Corridor.

A. Total Number of Physical Tourists Served: 58,528
A Tourist is considered a non-resident, traveling more than 50 miles to the Town of Hilton Head Island.

B. Total Number of Physical Visitors Served: 10,696
A Visitor is considered a non-resident, who travels 50 miles or less to visit the Town of Hilton Head Island.

C. Total Number of Physical Residents Served: 7,492
A Resident is considered any person who claims their property address within the limits of the Town of Hilton Head Island as their primary residence.

D. Total Number of Physical Patrons Served (A+B+C=D): 76,716

How was the Number of visitors documented? *(250 words or less)*

This year, Lowcountry Gullah expanded its reach with direct contact to current and potential tourists, TV and documentary screenings, speaking engagements, and participating in island partnered events and festivals (Sankofa Nights, Gullah Celebration, Taste of Gullah, Fish & Grits Festival, Crescendo, Historic Holidays and Gullah Market) and Gullah Festivals (Wilmington, NC, Riceboro, GA, Orangeburg, SC, St. Augustine, FL, Beaufort), and the Jubilee Festival of Black History & Culture (Columbia). Our annual event participation reach of 25,876 (calculated by clicker) includes 3,785 zipcodes captured, is in addition to a national and international documentary film festival screening attendance of 7,000+.

By accessing physical tourists on and off island, several varieties of data, including demographic information, site visitors and users based on location, pageviews, interests, trends, searchable keywords and length of time spent on content, and email addresses are obtained.

MailChimp, Google Analytics, Jetpack, Facebook, Instagram, YouTube, LinkedIn and Threads data statistics on content interest and viewership are monitored. Numbers demonstrate a highly interested and actively engaged audience, who comments & shares informational finds, while they explore new learning opportunities and an exciting cultural vacation destination.

In addition to numerical and demographic data, as an interactive platform, a significant amount of visitor comments are received. Comments regarding tourism interests and requests for suggestions on areas or attractions to visit are also compiled. Based on the interest expressed by the audience, information shared is utilized to create new content that is directly targeted towards popular interests.

Through participation in culturally focused events, we are afforded personal one on one interaction in a targeted environment with people who have an expressed interest. Website growth continues with 65,784 users, 128,726 pageviews with 15,000+ being specific HHI focused articles and information.

Lowcountry Gullah documentary productions include two multi-award winning HH focused documentaries: Harriet Tubman | From the Railroad to a Spy, and Colored Troops of the Civil|Courage, Determination. Survival. Both are currently on the film festival circuit with screenings in 15+ US cities, plus Canada and Germany. To date, they recieved a combined 15 wins (including Best Film/Grand Jury Award) and 35+ nominations. Harriet Tubman is now broadcasting nationally on 100+ PBS stations per viewing and streaming in 85 PBS markets nationwide.

The Lowcountry Gullah Podcast has had over 35,000+ downloads to date. Our YouTube houses productions of cultural video shorts, trailers and documentaries to compliment the social media pages: YouTube 454,401+ video views/1,700+ subscribers, Facebook 45,000+, Instagram 5,600+, Threads 1,100+ and LinkedIn 350+. Social media exposure and increased cross promotional vehicles, greatly expand the site's audience and reach, and establishes a diversified, savvy and engaged audience from its growing media footprint.

The monthly newsletter has over 6,800+ actively engaged subscribers with 95% organic captures and only 2% unsubscribing. The average open rate is 36% and a click rate of 30% compared to national averages of 21%/10%.

Our visitor/tourist numbers are very conservative, as the streaming numbers are not calculated into the totals. The first Cultural Heritage Tour in October will be a direct tourism driver with several positive impacts on the island's hospitality industry.

B. **DESCRIPTION OF OPERATIONS:**

1. For state reporting purposes, give a brief description of the organization. *(250 words or less)*

Lowcountry Gullah was developed to promote and more importantly document the richly significant Gullah culture and its contributions to the US. As a historical resource and cultural tourism influencer, Lowcountry Gullah provides a necessary and central link to the cultural elements that have been woven into the fabric of our society. With a primary focus on the traditional cultural strengths on Hilton Head, Lowcountry Gullah is the bridge between all Gullah communities throughout the designated Gullah / Geechee Corridor, which includes all of the Sea Islands along the eastern seaboard.

With a focus on providing information and stimulating cultural heritage tourism, the site www.lowcountrygullah.com serves as an interconnected resource between all Gullah cultural assets by highlighting the Gullah culture and its people through cultural heritage tours, articles, podcasts, and documentaries that focus on the history and culture. As a result, the incredible amount of interest generated, has translated into a large local, national and international following, which has an ongoing demand for information,

including requests for speaking engagements. Lowcountry Gullah fills the void as a vital online source for Gullah information, which significantly fueled the expansion of its audience, in addition to creating a space for an online community and cultural dialogue.

At Lowcountry Gullah's core, we tell an authentic and interactive Gullah story which includes a direct invitation for visitors to come and experience our culture on the island, so that they can also be educated on community-based issues, which includes the preservation of culture and historic Gullah land, which is the cultur

2. Describe in detail how the requested grant funding would be used? *(250 words or less)*

Lowcountry Gullah is more than just a website. It's a strong cultural tourism influencer whose sole purpose is to bring the Gullah culture into a greater awareness worldwide. The site receives significant national and international exposure, which, with the addition of ATAX dollars, has been able to demonstrably improve its reach, international audience and ability to be a cultural influencer and promoter for HHI's culture.

Lowcountry Gullah plans to use ATAX dollars to strengthen and maintain its overall presence; including maintaining the site and design adding fresh imagery; the ability to develop new and relevant content; increase its Search Engine Optimization through GOOGLE, advertising (the tour, podcast, traditional forms and social media) as well as the promotion of the site and content.

Offering descriptive printed information at events on the tour, culture, website, podcast and visual mediums through documentaries and videos have proven to be a strong drivers for the site and social media.

ATAX dollars enable the site to not only stay updated and relevant, but improve its overall SEO placement. Adding dollars towards GOOGLE enables Lowcountry Gullah to achieve higher advertising frequency and broader social media advertising on Facebook and Instagram, which in turn would continue to extend its worldwide audience and reach. In turn, specific HH focused information recieves targeted attention.

Funding allows for the design and printing of uniquely engaging collateral materials, which are used to promote the site and culture at a variety of events and travel conferences, such as the African American Tourism Conference and other relevant organizations.

3. What impact would partial funding have on the activities, if full funding were not received? What would the organization change to account for partial funding? *(100 words or less)*

Partial ATAX funding would lessen the amount of national and international exposure and promotional advertising that Lowcountry Gullah could place, as well as its ability to

maintain itself as a Gullah resource that educates and empowers people across the country and around the world.

Full ATAX funding enables the site to expand its SEO by providing priority search placement, as well as broadens its overall social media marketing/advertising presence. The greater placement priority that the site is afforded, translates directly into a higher amount of searchable access that the site achieves, thus delivering greater exposure to Hilton Head.

4. What is expected economic impact and benefit to the Island's tourism? *(100 words or less)*

Lowcountry Gullah's strong presence and following is recognized and shared internationally. As interest and curiosity about genealogy and "where I come from" expands, learning how entrenched the Gullah culture is in the fabric of our society, sometimes affects people personally. The attention and awareness that the culture has garnered, makes heritage and cultural tourism a popular influencer for vacation selection by affluent, active, informed and frequent travelers who are looking for deeper and authentic educational and historical knowledge. Tapping into an audience that's been craving broader travel experiences and richer cultural adventures, Lowcountry Gullah is directly promoting island tourism through our Cultural Heritage Tour, which includes several days on Hilton Head Island on the itine

5. In order to comply with the State's Tourism Expenditure Reveiw Committee annual reporting requirements, **please classify your current grant request into the following authorized categories:**

1 - Destination Advertising/Promotion *Advertising and promotion of tourism so as to develop and increase tourist attendence through the generation of publicity.*	100 %
2 - Tourism-Related Events *Promotion of the arts and cultural events.*	0 %
3 - Tourism-Related Facilities *Construction, maintenance and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities.*	0 %
4 - Tourism-Related Public Services *The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourist. Also includes public facilities such as restrooms, dressing rooms, parks and parking lots.*	0 %
5 - Tourist Public Transportation *Tourist shuttle transportation.*	0 %

6 - Waterfront Erosion/Control/Repair *Control and repair of waterfront erosion.*	0	%
7 - Operation of Visitor Information Centers *Operating visitor information centers.*	0	%
Total:	**100**	%

6. If not covered elsewhere in the application, please describe (a) how the organization will collaborate with other organizations to enhance tourism efforts, and (b) provide a venue or service not otherwise available to visitors to the Town of Hilton Head Island. *(250 words or less)*

We uniquely present targeted information in ways that share our story specifically how people want to recieve information. Through an online, audio and visual platforms, site visitors and social media followers receive a varied virtual tour of the island, including images that inspire and encourage further investigation and a sample of what one could expect/do upon visiting. The curiosity that the information develops, frequently prompts tourists to seek recommendations for lodging and/or places to go and experience. Utilizing the instantaneous dialogue that Social Media provides plays a significant part in enabling tourists to quickly see and experience cultural assets that interest them.

By continuously sharing information through the podcast, articles, imagery, informational videos, documentaries, and events, Lowcountry Gullah highlights, cross-promotes and collaborates with the: HHSO, Lean Ensemble, Land Trust, Mitchelville Freedom Park, the Gullah Museum, NIBCAA, the Gullah Heritage Tours, Coastal Discovery, and the Heritage Library by providing visitors a unique and trendy view into the culture that had not existed previously. Collaborating on cultural projects, videos and documentaries, sponsorship opportunites as well as promotion and participation in local cultural events, are just a few of the ways that we have been able to further our common goals.

As a cultural influencer and through the promotion of Hilton Head’s Gullah culture, Lowcountry Gullah is the bridge that connects all of the island’s cultural and historic preservation assets. Our growth and ultimately our success, is directly tied to the sustainability of the island’s Gullah culture and cross promoting with other organizations.

7. Additional comments. *(250 words or less)*

Lowcountry Gullah's primary mission is preserving and protecting Gullah culture. In order to be a catalyst of a sustained Gullah culture, educating and informing is at our core. Through documentation, education and information, the richness of the culture is being preserved and promoted, however, in addition to preservation, there needs to be protection. A significant element in ensuring the survival of the culture includes protecting

its greatest asset, historic generational land might have been originally purchased by the formally enslaved or the first generation after the civil war.

At one point, 3,500 acres on Hilton Head was Gullah owned. Today, that number is around 900 acres. The status of Gullah land is at a critical state, because it has been quietly eroding as a result of increasing development and annual tax sales. By providing informational and educational exposure to heirs' property issues and its legal and financial complications, through fundraising, Lowcountry Gullah's goal is to be beneficial to the community as a whole.

Structurally, Lowcountry Gullah's sister nonprofit, the Lowcountry Gullah Foundation, provides a funding source for the community to draw upon to support its critical issues such as: unravelling heirs' property issues, maintaining Gullah land ownership by preventing loss through property taxes, as well as being a relevant source of cultural communication and connection throughout the community. There are a significant number of needs and we address them as they develop and evolve. Through this work, Lowcountry Gullah and the Foundation, not only highlight and promote the culture, but protect, strengthen and preserve it.

C. **FUNDING:**

1. Please describe how the organization is currently funded. *(100 words or less)*

Lowcountry Gullah's popularity has led to expansion into other cultural tourism areas; the 8-day Cultural Heritage Bus Tour and the endorsement of DNA Testing. In addition to those revenue streams, interests/requests for Gullah art and cultural products led to our online store, the Lowcountry Gullah Market, where we offer cultural products at our event and festival booths. The monthly subscription (6,500+) based newsletter is another revenue stream with monthly and annual options. With the addition of ATAX dollars, Lowcountry Gullah has significantly increased its marketing and advertising reach and exposure online and on social media, which based on our significant number of followers provides monthly payouts.

2. Please also estimate, as a percentage, the source of the organization's total annual funding.

30	Government Sources		Private Contributions, Donations and Grants
10	Corporate Support, Sponsors	25	Membership, Dues, Subscriptions
35	Ticket Sales, or Sales and Services		Other

3. Has the organization requested other ATAX or any other funding from other public sources or organizations?
   Yes ___ No **X**

   If so, please list top 3 sources and amounts.

D. **FINANCIAL INFORMATION:**

Fiscal Year Disclosure: Start Month: **January** End Month: **December**

Financial Statement Requirements:

1. The upcoming fiscal year's **operating budget** for the organization.

   Budget Provided: **Yes**

2. The previous two fiscal years and current year-to-date **profit and loss reports** for the organization.

   Current fiscal year Profit Loss Report Provided: Yes

   Previous fiscal year Profit Loss Reports Provided:

   2023- Previous FY 1
   2024- Previous FY 2
   2024- Previous FY 2

3. The previous two fiscal years and current year-to-date **balance sheets**.

   Current fiscal year Balance Sheet Provided: Yes

   Previous fiscal year Balanace Sheets Provided:

   2024 - Previous FY 1

   2023 - Previous FY 2

4. The previous two years and current year **IRS Form 990 or 990T**.

   Current year IRS Form 990 or 990T Provided: Yes

   Previous IRS Form 990 or 990T Years Provided:

   2022 - Previous FY 2

   2021 - Previous FY 1

   2023 - Previous FY 1

E. **FINANCIAL GUARANTEES AND PROCEDURES:**

1. Provide a copy of the **official minutes** wherein the organization approves the submission of this application.

   An official set of minutes have been attached to this application.

2. Indicate whether your organiztion has procurement guidelines, which are utilized and followed in the expenditue of ATAX grant funds.
   - (●) Utilize and follow organization's own procurement guidelines
   - ( ) Our organization does not have or follow procurement guidelines

F. **MEASURING EFFECTIVENESS:**

If you received 2024 or 2025 HHI ATAX funds

1. List any ATAX award amounts received in 2024 and/or 2025.

2023	$97,000.00	LowcountryGullah.com
2024	$100,000.00	LowcountryGullah.com
2025	$100,000.00	
2025	$100,000.00	LowcountryGullah.com

2. How were the ATAX fundsused? To what extent were the objectives achieved? The ATAX Effectiveness Measurement spreadsheet available in the application portal will show the numerics. Use the space below for verbal comments. *(200 words or less)*

   2025 ATAX funds were used to advertise and promote HH and the Gullah culture through a variety of very successful online options and in-person opportunities that not only grew the audience, but established a clear focus on island culture and specific and targeted information, like stories about our history and culture. Consistent fresh content creation includes a monthly newsletters, written articles, a podcast, stories, snippets of information (short informative pieces that inform and tease the reader to discover more, leading them to the site), and the production of video shorts and documentaries (i.e. writing, research, voiceovers, editing and storyline development).

   With the website as it’s foundation, each element contains HH cultural information and images that are produced and shared with followers. Contents are shared during face to face interactions, posted online, the newsletter, and advertised to an audience larger than our core and shared through their contacts.

   To date, in addition to high monthly website traffic, broadcasting nationally in 85 PBS markets, 7,600 YouTube watch hours & 454,401 video plays, social media received

2,967,786 impressions, 1M+ people reached, 375,000+ post engagements, 1M+ video plays and 100,000+ link click throughs, 50,000+ post reactions, 25,000+ facebook direct to website landing pageviews, 5,000 comments and 10,000 post shares.

3. What impact did this have on the success of the organization/event and how did it benefit the community? *(200 words or less)*

ATAX dollars has a tremendous impact on the accelerated and continuous growth of Lowcountry Gullah. The funding enables us to maintain a consistent online presence and produce and deliver fresh content for a very active and engaged audience who responds, shares and discusses the content. The funding is clearly attributed to an overall increase in new users and in online sessions.

The site continues to maintain national coverage plus 165 countries. Local and national visitors have increased annually and the average viewer reads 5 pages/session. Our newsletter has swelled to over 6,700+ monthly subscribers.

Social Media also experienced tremendous success. Facebook followers increased to 40,000+ to date; Instagram 5,700+. Additional social media platforms (LinkedIn, Threads and YouTube) grew, broadening and diversifying our audience's reach with additional subscribers, viewers and followers.

Currently, the mulit-award winning documentary, Civil War Colored Troops produced in collaboration with the Heritage Library and Ft. Howell, has garnered significant exposure through film festival premiers. Offering content like this tells Hilton Head's untold Civil War history and the Colored Troops story, delivering it in a uniquely different way that significantly enhances the historic value of the island for residents and current or potential tourists.

The written, oral and visual content that Lowcountry Gullah provides is a trendy alternative to traditional methods of receiving travel and island cultural information.

4. How does the organization measure the effectiveness of both the overall activity and of individual programs? *(200 words or less)*

Lowcountry Gullah measures its effectiveness through the awareness, levels of interest and incredible growth that it generates. Utilizing the data services: Google Analytics, Jetpack, Instagram and Facebook Audience Data, we track content interest, growth and audience usage weekly. As a result, we’re able to understand which post or video receives greater attention, feedback and focus; and based on that, we can tailor and target the specific audience segments and topics that have the highest interest or amount of

engagement.

Based on the data, the site delivers an audience of Adults 18-65+ with a gender split of 25% Men/75% Women broken down as - .7%-18-24; 7%-25-34, 17%-35-44; 23%-45-54; 24%-54-64, 22%-65+.

87% of the viewers/followers are in the US with the top 10 states being: NC, SC, FL, GA, TX, CA, NY, VA, WA, and PA. The top US cities: Atlanta, Hilton Head, New York, Jacksonville, Charlotte, Bluffton, Charleston, Washington DC, Chicago, Los Angeles, Raleigh, Dallas and Houston plus Toronto and Montreal, Canada, indicate a strong local, national and drivable tourism reach.

13% of users are from 149 countries, counting the top 10 as: Canada, United Kingdom, France, Ireland, Mexico, Sweden, Germany, Australia, China and Argentina.

The website clearly is effective in reaching the island's coveted tourists throughout our local area and the world.

G. **EXECUTIVE SUMMARY**

Provide an executive summary using the "ATAX Effectiveness Measurement" form provided via the link on the left, or by utilizing the text area provided below to report uses of the organization's prior ATAX grant, if applicable. If you create your own format, please refer to the "ATAX Effectiveness Measurement" form and use the criteria as a guideline in developing your executive summary below.
(1300 words or less)

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The Gullah community and culture has been, in a lot of cases, dismissed and ignored, even though it's a significant part of America's historical story. As a result, our mission(s) are to preserve and document the culture, protect the culture's greatest asset, historic Gullah land for future generations, and provide a consistent voice for the community in conjunction with other Gullah cultural partners.

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Our expansion into telling Hilton Head's historic story through powerful documentaries has been well received. The documentaries weave the island and its history into broader, more relatable

stories within a personalized context that has sparked significant interest in our area.

Utilizing internationally based film festivals as a promotional marketing tool has garnered multiple awards (15 Best Film and Grand Jury Awards) and nominations (30), in addition to access to audiences and theatrical screenings around the world. In 2025, the Harriet Tubman documentary expanded from a SCETV audience this year, to being broadcast nationally on 85+ PBS TV Stations and streaming on over 200+ PBS websites including Canada. The Troops documentary is currently being considered for distribution through major streaming services, like Amazon, Hulu, Tubi, or Netflix.

The website enhances and specifically drives tourism by highlighting and promoting the significant contributions that the culture and its people have made to our community and American society. By providing a window, as well as an informational resource into the culture, Lowcountry Gullah enables Hilton Head to be seen as a cultural, heritage and genealogical tourism destination with the backdrop of a great location to vacation that has incredible historic and cultural assets. By offering stories and information that describe various cultural locations, such as the Mitchelville and Ft. Howell, is intriguing and in turn, sparks a desire for travel. On a regular basis, viewers and followers ask for recommendations of specific places to see and stay, or they are excited about sharing their personal experiences from their own visit(s).

To address this need and desire from our expansive and diverse audience, the development of the Lowcountry Gullah Cultural Heritage Tour brings the original mission of the organization to the forefront. The Tour is an 8-day immersive experience that takes individuals throughout the Gullah Geechee Corridor. With stops in all of the major areas that have rich cultural assets, including Hilton Head Island, the tour specifically connects people with the authenticity that they have been seeking, as well as the opportunity to have hands-on experiences.

The specific type of tourism that Lowcountry Gullah focuses on can be described in several different terms or subcategories: Cultural Tourism, Heritage Tourism, Genealogical Tourism and DNA Tourism. Regardless of the category, they’re described as people who are traveling to discover exactly who they are; they’re searching for self-identification, authenticity, and (sometimes deeply personal) experiences that uncover a specific place that educates and connects them directly to their lineage.

Heritage or cultural tourism is a $171 Billion dollar industry and 81% of US tourists consider themselves as such. When cultural tourists travel, 56% of them include a cultural, historic, or heritage activity or event in their vacation. Millennials drive this type of tourism, with 76% desiring vacations that offer more engagement to authentic travel destinations. A cultural tourist is well educated and affluent 41%, travels and spends more 60%, stays longer overnight 77%, is curious and is interested in growing in their knowledge of diverse histories and cultures.

As interest and curiosity about genealogy and “where I come from” expands, more and more, people are realizing how entrenched the Gullah culture is into the fabric of our society. The attention and awareness that the culture has garnered has made heritage and cultural tourism become a popular influencer for vacation selection for affluent, active, informed and frequent travelers who are looking for authentic educational experiences. By tapping into an audience that’s craving broader travel experiences and richer cultural adventures, Lowcountry Gullah reaches a different type of tourist who has cultural needs and curiosity.&I

Signature: Luana Graves Sellars

Title/Position: Founder

Mailing Address: Box 23182, HILTON HEAD, SC 29925

Email Address: lowcountrygullah@gmail.com

Office Phone Number: 843-715-3506

Home Phone Number: 954-770-5826

2025 Guest Survey

The following questions were asked of 250 random attendees at several different festival locations in South Carolina (Orangeburg, Beaufort, Conway and Hilton Head), Wilmington, NC, and Riceboro, GA during the year. In addition to names, email and zip code data the information was recorded on a spreadsheet. The survey was conducted between January 1, 2025 and July 30, 2025.

Survey Questions:

Thank you for participating in our survey to capture visitor and tourism data. Please take a moment to provide just a little information about yourself so we can continue to learn about the people who are interested in cultural information and heritage tourism.

1. Please provide your home zip code: _____
2. How many people were in our party?_____
3. What do you look for when planning for travel and vacation (check all that apply):
    a. _____ Beach and water access
    b. _____ Sporting activities (fishing, golf, boating, tennis, etc.)
    c. _____ Historic and cultural sites and tours
    d. _____ Theater, art galleries, concerts, museums, etc.
    e. _____ Activities for children
    f. _____ Special events, festivals
    g. _____ Other

    If you do **not** reside on Hilton Head Island, please answer the following:
4. How many days did you visit our Island?_____
5. Are you planning on visiting our island? _____
6. If your visit included an overnight stay or stays, where did you stay?
    a. _____ Hotel, Motel
    b. _____ VRBO, Airbnb, etc.
    c. _____ Villa, Condo, Time Share rental
    d. _____ Single family home rental
    e. _____ Stayed with friends or family
7. How many times have you visited Hilton Head Island? _____
8. Do you plan on returning to Hilton Head Island? _____

Survey Results:

We had 183 responses to the survey: 1. 42 residents, 67 visitors, and 74 tourists; 2. Average group size was 4; 3. Only 7% were not looking for “activities for children” all other categories were regularly checked. (93% of respondents look for arts, history, and culture when planning their travel); 4. Average stay was 7 days; Many of the secondary numbers included weekends of 3 to 4 days. 6. 94% of responses included paid for accommodations; 7. Average times respondents had visited the Island was 5 times; and 8. Most of the respondents enjoyed their stay and planned to return to the island so that they could learn more about the island and its history.

ATAX EFFECTIVENESS MEASUREMENT

Please refer to the SAMPLE ATAX Effectiveness Measurement Form for examples. When completing this form, please expand, contract, or add to the sections as needed (but contain the form to a total of approximately 2 pages). You may choose to use your own format instead of this form, and if doing so, please use the criteria below as a guideline. Regardless of format, ***each applicant should choose how they measure degree of success. Applicants need to explain why this is an effective measurement technique that reflects results and how that relates to the objective.*** *** Actual spent refers to January through August 2025***

TOPIC	THE PLAN	BUDGET	ACTUAL SPENT	*provide planned results vs. actual results, and/or current year vs. prior year*
Category 1				
Social Media	To utilze several social media platforms - Facebook, Instagram, YouTube, LinkedIn, Tik Toc for direct to	$20,000	$2,245	Social Media posttings and advertsing has consistently been a strong provider
Google	Google advertising provides a strong amount of retargeting from advertsing from keyword searches. Through several dozen keywords, the retargeting places the website at the top of searches, which directly impacts the site's visitors.	$10,000	$3,669	Through the Google ads and specific Search Engine Optimization, the combination provides higher and targeted website drivers to people who are specifically looking for information and relevant connections to their desired searches. The orginal planned results were and have far exceeded the initial expectations.
SCETV / PBS	Utilizing Public Broadcasting as a way to deliver the HHI story is a unique way of accessing new historic /cultural tourists. Through a unique telling of the HHI story, people are provided information that leads to wanting to discover more and see the actual places that are part of the story.	$4,000	$4,000	The early SCETV numbers showed broadcast numbers over 81,000 households in SC alone. The addition of taking the film to a national level has increased the household reach to 18 states and 51 US TV markets. The potential audience reach from March to August is 112,629,191 people who have watched the documentary.
Sponsorships	Sponsorship placements in events, conferences and programs that are specific to our cultural, heritage, DNA tourism goals has been an additional targeted element to our advertsing campaign. By having placement in opportunites that are already reaching our intended audience, we are expanding our capabilities towards new toruists. In all of the sponsorships, we receive advertising mentions, ad copy placement and often times booth space, where we can provide additional collateral materials.	$5,000	$4,650	The sponsorships have provided exposure in areas far beyond our campaign areas to audiences that are specifically engaged in the type of cultural tourism that we are focused on, which in turn has expanded our effectiveness by finding them in ways that they initiated and were tapped into. Thus, the impact of their finding Lowcountry Gullah offers us more credibility.
Filmfreeway	Filmfreeway connects both documentaries to new audiences through screenings as well as lend crediblity to the films by exposing them to critical juries.	$2,000	$1,107	The festivals have been a very successful model for taking the films to expanded audiences on a national and international level. Through the festival wins, being able to add laurels to the posters, highlights the critical acclaim of the film and increases interest in wanting to see the film. The festivals offer the HHI stories greater interest in the islands history, which in turn motivates audiences to want to know more and travel to the places that they have seen in the films.
Cultural Heritage Tour	The Cultural Heritage Tour is a 8 day authentic cultural experience in Gullah culture. The tour includes 3 days/nights spent on Hilton Head Island where visitors will be taken to several Gullah stops - Mitchelville, the Gullah Museum and the Heritage Tour experience.	$10,000		This tour is a new addition to our roster of offerings and has not received any results as of yet.
Mailchimp	To provide fresh and intreguing content monthly to tourists and cultural heritage enthusists who are interested in Gullah culture and information.	$2,000	$1,401	The monthly newsletter's effectiveness and reach has grown substantially year over year. The subscribership has increased by more than 1,000 people since last year and is around 6,800+ as of August. The newsletter has a strong open rate of over 30%, which is higher than the national average with a very low unsubscribe rate of 2%. These numbers are a strong indicator of the overwhelming interest in the content and as a driver for cultural tourists.
Podcast	The podcast enables people to receive Gullah cultural information in a way that they can take with them. As an on demand and mobile platform, people are tapping into a cultural archive of information thathas not existed before.	$7,000	$4,580	Through the podcast, which has 8,000+ downloads a month, people are seeking out Gullah information that that they are interested in and curious about. The results of the growing numbers far exceed the initial expectations and the adverting that promotes the podcast through short video clips, is a strong driver to the website, social media and overall engagement.

Production	The production of each of the different content delevery media includes the actual editing work and image permissions that enable to the content to be created.	$4,000	$2,504	Being able to utilize the various services that we have available has greatly enhanced the look and authenticity of the content that we are able to put out.
Marketing / Promotions	Developing a variety of content for all of the platforms which includes articles, the website, the podcast, documentary films, and all of the social media sites, are all unique drivers and enhacers of the culture and tourist interests.	$20,000	$10,500	
Overcast Advertising	A direct in podcast form of advertising Overcast offers specific ad placement in categories of interest. The categories that we focus on are Leisure, History and Society & Culture. By directly targeting those categories, we are directly accessing podcast listeners who are searching for those topics.	$11,000		Utilizing Overcast translates into an automatic converstion from people who hear the ad to click throughs and downloads. The growth of the podcast can be directly tied to the Overcast placement month to month.
Collateral Materials / Flyers / Branding	Through signage, custom tent, flyers and posters for events and festivals, the look of our brand is enhanced by consistent images and materials that potential visitors can see, read and take with them.	$1,500	$1,107	Being able to have advertising and our logo and information included in programs, brochures and collateral materials that people can take with them for a later reference is a valuable way that people are not only connecting to the information, but are able to share it with others. It enables people to have a future reference to access the website or podcast, which furthers their interest in wanting to know more.
Festivals	Being able to take Lowcounty Gullah on the road is something that brings the Gullah culture directly to the tourists who are interested in the culture. Through sharing stories and information, tourists are able to find the cultural information that they are looking for as they experience various elements. Participating in out of state festivals has enabled us to directly touch the very type of tourist who, once interested, travels to the island to experience more.	$3,500	$3,160	Through festivals, there is a multi pronged effect. Current tourists can connect directly into areas of the island that they are interested in and it offers them a higher quality of the guest experience. Potential tourists who are attending a festival are looking for information and opportunities to learn more. Festivals in other areas are great drivers of people who are looking for cultural experinces. Our participation in festivals both local and in other areas has been highly successful and has resulted in significant dirvers to the monthly newsletter, podcast and website.
Total		**$100,000**	**$38,924**	

Category 2				
Total		**$ -**	**$0**	

Category 3		

Total		$ -	$ -	

Total Budget to Actual

2025 Guest Survey

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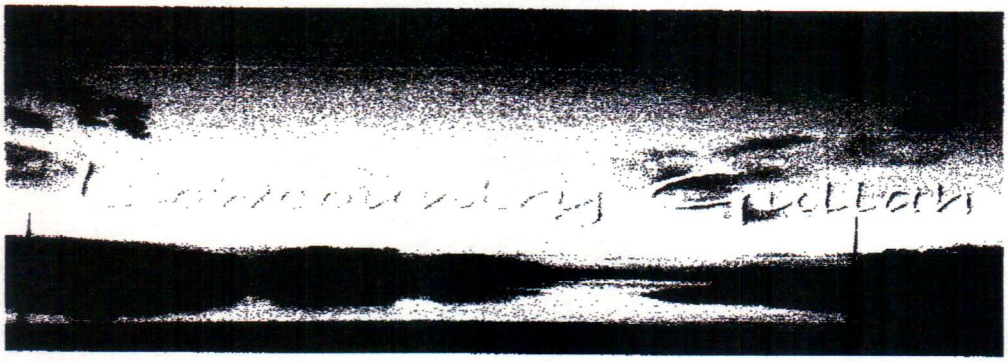

Board of Directors Meeting

August 15, 2025

In Attendance: Herbert Ford, Melvin Campbell, Fred Hamilton, Luana Graves Sellars

Resolved: Lowcountry Gullah's proposed 2025 ATAX application is approved as submitted. The application request of $100,000 for the promotion and marketing of Lowcountry Gullah tours, website and social media presence.

Voting In Favor: Unanimous

Aug 15, 2025

Luana M. Graves Sellars **Founding Member** **August 15, 2025**

Aug 15, 2025

Herbert Ford **Board Member** **August 15, 2025**

Lowcountry Gullah Operational Budget - 2026

		Annual Itemized Cost	Annual Expense
Operational Costs			**$10,500.00**
	Office Supplies	**$200.00**	
	South State Banking Fees - Merchant	**$500.00**	
	Accounting Fees	**$2,400.00**	
	Merchant Account Fees - Square	**$500.00**	
Utilities			
	Electric	**$2,000.00**	
	Water	**$1,200.00**	
	Landline / Internet	**$2,500.00**	
	Cellphone	**$1,200.00**	
Advertising			**$58,000.00**
	Google	**$10,000.00**	
	Overcast	**$5,000.00**	
	Facebook/Instagram/YouTube	**$40,000.00**	
	Sponsorships	**$3,000.00**	
Content Design			**$31,500.00**
	Snippets/Social Media/Newsletter	**$10,000.00**	
	Long/Short - Video Production	**$10,000.00**	
	Artwork	**$4,000.00**	
	Site Content / Writing / Images	**$7,500.00**	
Production			**$24,500.00**
	Video Editing	**$5,000.00**	
	Stock Footage/Images	**$2,500.00**	
	Podcast Editing	**$5,000.00**	
	Podcast	**$12,000.00**	
Marketing			**$20,000.00**
	Social Media	**$15,000.00**	
	Collateral Material Design/Printing	**$5,000.00**	
Website			**$6,000.00**
	Domain Hosting - Go Daddy	**$1,000.00**	
	Monthly Upload / Site Maintenance	**$5,000.00**	
Newsletter			**$1,900.00**
	MailChimp	**$1,900.00**	
Events			**$12,000.00**
	Event Booths	**$5,000.00**	

	Travel & Expenses	**$7,000.00**	
Outreach			**$1,000.00**
	Miscellaneous	**$1,000.00**	
Total 2026 Budget			**$165,400.00**

Lowcountry Gullah

Statement of Activity

January - December 2025

	TOTAL
Revenue	
Direct Public Grants	44,193.26
Investments	
Interest-Savings, Short-term CD	47.73
Total Investments	**47.73**
Other Income	
Lowcountry Gullah Market	13,620.65
Newsletter Subscriptions	1,274.49
Program Income	6.98
Services	3,343.40
Social Media Income	261.23
Uncategorized Income	338.14
Total Other Income	**18,844.89**
TOHHI ATAX 2025	0.00
Total Revenue	**$63,085.88**
GROSS PROFIT	**$63,085.88**
Expenditures	
Business Expenses	1,239.77
Business Registration Fees	39.03
Total Business Expenses	**1,278.80**
Business Promotion	
Advertising & Promotion	9,432.39
Advertising/Promotional	7,765.38
Film Festivals	1,160.00
Marketing	9,769.80
Newsletter	923.65
Social Media Advertising	9.51
Total Business Promotion	**29,060.73**
Contract Services	
Accounting Fees	1,262.20
Outside Contract Services	3,400.00
Total Contract Services	**4,662.20**
Event Booths	4,270.38
Event Sponsorships	2,000.00
Facilities and Equipment	
Rent, Parking, Utilities	289.00
Total Facilities and Equipment	**289.00**
Fiscal Sponsor	5,000.00
LCG Market Inventory	135.02
Lowcountry Gullah Market Oper	580.73

Lowcountry Gullah

Statement of Activity

January - December 2025

	TOTAL
Operations	919.17
Production Expense	1,509.36
Research	115.00
Supplies	648.83
Website Maintenece	1,443.44
Total Operations	**4,635.80**
Other Types of Expenses	32.32
Insurance - Liability, D and O	303.46
Other Costs	7.51
Total Other Types of Expenses	**343.29**
Travel and Meetings	3,695.25
Conference, Convention, Meeting	123.86
Travel	3,763.84
Total Travel and Meetings	**7,582.95**
Uncategorized Expense	1,653.89
Total Expenditures	**$61,492.79**
NET OPERATING REVENUE	**$1,593.09**
NET REVENUE	**$1,593.09**

Statement of Financial Position

Lowcountry Gullah

As of September 5, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	**$228,945.36**
Fixed Assets	
Other Assets	
Total for Assets	**$228,945.36**
Liabilities and Equity	
Liabilities	**$6,320.76**
Equity	**$222,624.60**
Total for Liabilities and Equity	**$228,945.36**

Lowcountry Gullah

Statement of Activity

January - December 2024

	TOTAL
Revenue	**$212,833.34**
GROSS PROFIT	**$212,833.34**
Expenditures	**$129,360.34**
NET OPERATING REVENUE	**$83,473.00**
NET REVENUE	**$83,473.00**

Statement of Financial Position

Lowcountry Gullah

As of December 31, 2024

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	**$177,048.48**
Fixed Assets	
Other Assets	
Total for Assets	**$177,048.48**
Liabilities and Equity	
Liabilities	**-$43,983.03**
Equity	**$221,031.51**
Total for Liabilities and Equity	**$177,048.48**

Lowcountry Gullah Foundation
Profit & Loss
January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
Fiscal Sponsorship	5,000.00
Sankofa Nights Fundraisers	20,822.44
43400 · Direct Public Support	
43410 · Corporate Contributions	59,000.00
43450 · Individ, Business Contributions	27,290.00
Total 43400 · Direct Public Support	86,290.00
46400 · Other Types of Income	10,262.79
Total Income	122,375.23
Expense	
Fundraiser Venue	1,250.00
Fundraisers	7,934.70
HP Client Meetings	16.53
Preservation Tax Payments	42,217.22
Production Costs	5,000.00
TOHHI Hours	4,000.00
Workshops	668.39
60900 · Business Expenses	4,152.58
65000 · Operations	21,723.31
65100 · Other Types of Expenses	20,523.00
68300 · Travel and Meetings	2,271.78
Total Expense	109,757.51
Net Ordinary Income	12,617.72
Net Income	**12,617.72**

Statement of Financial Position

Lowcountry Gullah

As of December 31, 2023

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	**$139,095.00**
Fixed Assets	
Other Assets	
Total for Assets	**$139,095.00**
Liabilities and Equity	
Liabilities	**$13,148.98**
Equity	**$125,946.02**
Total for Liabilities and Equity	**$139,095.00**

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508, Room 4024
Cincinnati, OH 45021

Date: August 19, 2019
Person to Contact: Customer Services
Contact telephone number: 877-829-5500

Lowcountry Gullah
90 Gloucester Road
1204 Harbourmaster
Hilton Head Island, South Carolina 29928

We received your Form 8976, *Notice of Intent to Operate Under 501(c)(4)*, you filed on August 13, 2019. This acknowledgement is not a determination by the IRS that you qualify as tax-exempt under Internal Revenue Code (Code) Section 501(a) as an organization described in Code Section 501(c)(4).

For important information about your responsibilities, including recordkeeping, reporting, and disclosure requirements, go to www.irs.gov/charities.

If you have questions, you can call Customer Services at 1-877-829-5500.

Determination Letter

A favorable determination letter is issued by the IRS if an organization meets the requirements for tax-exempt status under the Code section the organization applied.

Final Letter(s)

FinalLetter_84-2343316_LOWCOUNTRYGULLAH_12262019_00.tif [https://apps.irs.gov/pub/epostcard/dl/FinalLetter_84-2343316_LOWCOUNTRYGULLAH_12262019_00.tif]

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 07 2020

LOWCOUNTRY GULLAH
90 GLOUCESTER ROAD 1204
HILTON HEAD, SC 29928

Employer Identification Number:
84-2343316
DLN:
29053007332040
Contact Person:
PHILLIP J ARTAVIA ID# 91005
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
August 30, 2019
Contribution Deductibility:
No
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(4). This letter could help resolve questions on your exempt status. Please keep it for your records.

Donors cannot deduct contributions they make to you under IRC Section 170(c)(2).

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

LOWCOUNTRY GULLAH

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Docusign Envelope ID: 75E5AC97-C41E-4F9C-8B54-59C70A39E6F1

GBooks
15081 SW 13th Court
Sunrise, FL 33326
(954) 769-0775

09/03/2025

LOWCOUNTRY GULLAH
213 William Hilton Pkwy Box 23182
Hilton Head Island, SC, 29925

Dear LOWCOUNTRY GULLAH,

Enclosed is your 2024 federal return, Form 990.

- No tax is payable with the filing of this return.
- You have elected to file the return electronically.
- Therefore, you do not need to sign and mail this return.

Please review the return and retain a copy for your records.

If you have any questions or concerns, please give us a call. We appreciate your business.

Sincerely,

Joel Sapp

Docusign Envelope ID: 75E5AC97-C41E-4F9C-8B54-59C70A39E6F1

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 01/01 , 2024, and ending 12/31 , 20 24

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
LOWCOUNTRY GULLAH	84-2343316

Name and title of officer or person subject to tax

Luana Graves Sellars Founder

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 ☐	**b**	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12)	**1b**	178,189
2a	**Form 990-EZ** check here ☐	**b**	**Total revenue**, if any (Form 990-EZ, line 9)	**2b**	0
3a	**Form 1120-POL** check here ☐	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**	0
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**	0
6a	**Form 990-T** check here ☐	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**	0
7a	**Form 4720** check here ☐	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**	0
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 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) LOWCOUNTRY GULLAH , (EIN) 84-2343316 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 GBooks to enter my PIN 4 3 3 1 6 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 Luana M. Graves Sellars E5B2DE65393141E... Date 09/03/2025

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. 6 5 8 1 3 6 3 7 5 9 3

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 09/03/2025 9/4/2025

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

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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01/01 , 2024, and ending 12/31 , 20 24

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization LOWCOUNTRY GULLAH

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 213 William Hilton Pkwy Box 23182

Room/suite

City or town, state or province, country, and ZIP or foreign postal code Hilton Head Island, SC, 29925

D Employer identification number 84-2343316

E Telephone number

G Gross receipts $ 178,189

F Name and address of principal officer: Luana Graves Sellars
2 Catesby Lane, Hilton Head Island, SC, 29928

H(a) Is this a group return for subordinates? ☐ Yes ☐ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

I Tax-exempt status: ☐ 501(c)(3) ☐ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.lowcountrygullah.com

H(c) Group exemption number

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2019

M State of legal domicile: SC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
Cultural resource that documents and informs individuals about Gullah Geechee traditions, history and culture.

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	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	10
7a	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

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	105,000	118,823
9	Program service revenue (Part VIII, line 2g)	119,700	59,279
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	22,000	87
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	246,700	178,189

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	100,000	0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	33,720	268,660
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	133,720	268,660
19	Revenue less expenses. Subtract line 18 from line 12	112,980	-90,471

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	196,302	142,403
21	Total liabilities (Part X, line 26)	133,720	55,958
22	Net assets or fund balances. Subtract line 21 from line 20	62,582	86,445

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

Signed by: Luana M. Graves Sellars
Signature of officer FEB8DF65F834141E...

09/03/2025 9/4/2025
Date

Luana Graves Sellars Founder
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Joel Sapp		09/03/2025		P02286993

Firm's name GBooks — Firm's EIN 84-2081890

Firm's address 15081 SW 13th Court Sunrise FL 33326 — Phone no. (954)769-0775

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

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Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

Cultural resource that documents and informs individuals about Gullah Geechee traditions, history and culture.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ including grants of $) (Revenue $ 12,955)

Lowcountry Gullah is a website based nonprofit that documents the rich history, culture and traditions of Gullah Geechee people. Through articles, documentaries and a podcast, Lowcountry Gullah educates and informs about the significant contributions that the people and culture have made to the founding of the United States.

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

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

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 0

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Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38		

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 ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	131338		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization 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? If "Yes," see the instructions and file Form 4720, Schedule N.		15		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

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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	4		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	4		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3			
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			
6	Did the organization have members or stockholders?	6			
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a			
b	Each committee with authority to act on behalf of the governing body?	8b			
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*	9			

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?	10a		
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?	11a		
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*	12a		
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		
14	Did the organization have a written document retention and destruction policy?	14		
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	15a		
b	Other officers or key employees of the organization	15b		
	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?	16a		
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.

Luana Graves Sellars 213 William Hilton Pkwy Box 23182, Hilton Head Island, SC, 29 (843)715-3506

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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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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) Luana Graves Sellars	20									
Founder Member	10							0	0	0
(2) Herbert Ford	10									
Member	10							0	0	0
(3) Fred Hamilton	10									
Member	10							0	0	0
(4) Melvin Campbell	10									
Member	10							0	0	0
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								0	0	0

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

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* **3**		
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* **4**		
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* **5**		

Section B. Independent Contractors

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

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

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

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Part VIII Statement of Revenue

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	105,868				
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	12,955				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a–1f	1g	$				
	h	**Total.** Add lines 1a–1f			118,823			
Program Service Revenue				Business Code				
	2a	Newsletter Subscriptions			2,912			2,912
	b	Program Income			325			325
	c	Services			56,042			56,042
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f			59,279			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)						
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real	(ii) Personal			
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0	0			
	d	Net rental income or (loss)			0			
				(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c	0	0			
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue				Business Code				
	11a							
	b							
	c							
	d	All other revenue			87			
	e	**Total.** Add lines 11a–11d			87			
	12	**Total revenue.** See instructions			178,189	0	0	59,279

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Part IX Statement of Functional Expenses

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

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

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
a	Management				
b	Legal	130	130		
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	201,350	201,350		
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy	6,214	6,214		
17	Travel	5,997	5,997		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,149	2,149		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	0			
23	Insurance	503	503		
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	Business Expense	1,332	1,332		
b	Contract Services	10,504	10,504		
c	Festivals & Events	12,991	12,991		
d	Operations Expense	27,250	27,250		
e	All other expenses	240	240	0	0
25	**Total functional expenses.** Add lines 1 through 24e	268,660	268,660	0	0
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 ☐ if following SOP 98-2 (ASC 958-720)				

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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	60,383	1	140,452
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	0
	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	
	8	Inventories for sale or use	10,919	8	1,951
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	0
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets	125,000	14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	196,302	16	142,403
Liabilities	17	Accounts payable and accrued expenses	133,720	17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	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		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	55,958
	26	**Total liabilities.** Add lines 17 through 25	133,720	26	55,958
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	237,840	27	86,386
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ 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	62,582	32	86,445
	33	Total liabilities and net assets/fund balances	196,302	33	142,403

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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	178,189
2	Total expenses (must equal Part IX, column (A), line 25)	2	268,660
3	Revenue less expenses. Subtract line 2 from line 1	3	-90,471
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	62,582
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-27,889

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ 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?	2a		
	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?	2b		
	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?	2c		
	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?	3a		
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	3b		

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Statement - Line 24 E - All other expenses

Description	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Donation Expense	240	240		
Total:	240	240		

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SCHEDULE L (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
LOWCOUNTRY GULLAH

Employer identification number
84-2343316

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	(d) Corrected? 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? To	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						$ 0						

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)				

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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	(e) Sharing of organization's revenues? No
(1)	Luana Graves Sellars	Founder		Independent Contractor		
(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.

Docusign Envelope ID: 75E5AC97-C41E-4F9C-8B54-59C70A39E6F1

SCHEDULE O (Form 990)

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
LOWCOUNTRY GULLAH

Employer identification number
84-2343316

Form 990, Part VI, Section B, Line 11b	Completed form provided upon request for review.
Form 990, Part VI, Section C, Line 19	Documents are available by request.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 01/01/2023 and ending 12/31/2023

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: LOWCOUNTRY GULLAH

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 213 William Hilton Pkwy Box 23182

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Hilton Head, SC 29925

D Employer identification number: 84-2343316

E Telephone number: 843-715-3506

G Gross receipts $: 161,900

F Name and address of principal officer: Luana Graves Sellars
2 Catesby Lane, Hilton Head, SC 29928

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

I Tax-exempt status: ☐ 501(c)(3) ☑ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.lowcountrygullah.com

H(c) Group exemption number

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2019

M State of legal domicile: SC

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Cultural resource that documents and informs individuals about Gullah Geechee traditions, history and culture.

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	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	10
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	22,000
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	100,000	105,000
9	Program service revenue (Part VIII, line 2g)	27,033	29,900
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	22,000
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	127,033	156,900

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	100,000
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)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	133,720	33,720
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	133,720	133,720
19	Revenue less expenses. Subtract line 18 from line 12	-6,687	23,180

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	195,297	171,302
21	Total liabilities (Part X, line 26)	105,000	57,825
22	Net assets or fund balances. Subtract line 21 from line 20	90,297	113,477

Part II Signature Block

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

Sign Here

Signature of officer — Date

Luana Graves Sellars, Founder
Type or print name and title

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.	

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 . . . . . ☐

1 Briefly describe the organization's mission:

Cultural resource that documents and informs individuals about Gullah Geechee traditions, history and culture.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 133,720 including grants of $ 100,000) (Revenue $ 20,033)

Lowcountry Gullah is a website based nonprofit that documents the rich history, culture and traditions of Gullah Geechee people. Through articles, documentaries and a podcast, Lowcountry Gullah educates and informs about the significant contributions that the people and culture have made to the founding of the United States.

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

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

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 133,720

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		✔
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		✔
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		✔
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		✔
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		✔
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		✔
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		✔
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a	✔	
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b	✔	
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		✔
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		✔
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✔
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✔
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		✔
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		✔
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		✔
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✔
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		✔
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	✔	

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 ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	54258		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		✔	

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		✔
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		✔
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		✔
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		✔
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		✔
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		✔
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization 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? If "Yes," see the instructions and file Form 4720, Schedule N.		15		✔
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		✔
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

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	4		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	4		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			✔
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3			✔
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			✔
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			✔
6	Did the organization have members or stockholders?	6			✔
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			✔
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			✔
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		✔	
b	Each committee with authority to act on behalf of the governing body?	8b		✔	
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*	9			✔

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?	10a		✔
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?	11a		✔
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*	12a		✔
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		✔
14	Did the organization have a written document retention and destruction policy?	14		✔
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	15a		✔
b	Other officers or key employees of the organization	15b		✔
	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?	16a		✔
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.

Luana Graves Sellars, (843)715-3506

213 William Hilton Pkwy, Box 23182, Hilton Head, SC 29925

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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			
Luana Graves Sellars	**20.00**									
Founder Member	**10.00**	✔		✔	✔			**0**	**0**	**0**
Herbert Ford	**10.00**									
Member	**10.00**			✔				**0**	**0**	**0**
Fred Hamilton	**10.00**									
Member	**10.00**			✔				**0**	**0**	**0**
Melvin Campbell	**10.00**									
Member	**10.00**			✔				**0**	**0**	**0**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 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			
1b Subtotal								0	0	0
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								0	0	0

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

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* **3**		✔
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* **4**		✔
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* **5**		✔

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
None		

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

Part VIII Statement of Revenue

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	5,000				
	e	Government grants (contributions)	1e	100,000				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	0				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			105,000			
Program Service Revenue			Business Code					
	2a							
	b							
	c							
	d							
	e							
	f	All other program service revenue			29,900	27,700	0	2,200
	g	**Total.** Add lines 2a–2f			29,900			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0	0	0	0
	4	Income from investment of tax-exempt bond proceeds			0	0	0	0
	5	Royalties			0	0	0	0
				(i) Real	(ii) Personal				
	6a	Gross rents	6a	0	0				
	b	Less: rental expenses	6b	0	0				
	c	Rental income or (loss)	6c	0	0				
	d	Net rental income or (loss)				0	0	0	0
				(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0	0				
	b	Less: cost or other basis and sales expenses	7b	0	0				
	c	Gain or (loss)	7c	0	0				
	d	Net gain or (loss)				0	0	0	0
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0		0	0
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0	0	0	0
	10a	Gross sales of inventory, less returns and allowances	10a	27,000				
	b	Less: cost of goods sold	10b	5,000				
	c	Net income or (loss) from sales of inventory			22,000	0	22,000	0
Miscellaneous Revenue			Business Code					
	11a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			156,900	27,700	22,000	2,200

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	100,000	100,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	0	0	0	0
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	0	0	0	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	0	0	0	0
10 Payroll taxes	0	0	0	0
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	0	0	0	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0	0	0	0
12 Advertising and promotion	24,860	24,860	0	0
13 Office expenses	200	200	0	0
14 Information technology	0		0	0
15 Royalties	0	0	0	0
16 Occupancy	0	0	0	0
17 Travel	7,000	7,000	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	0	0	0	0
23 Insurance	460	460		
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 11g expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses	1,200	1,200	0	0
25 **Total functional expenses.** Add lines 1 through 24e	133,720	133,720	0	0
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 ☐ 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	11,602	1	60,383
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net		3	0
	4	Accounts receivable, net	0	4	0
	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	0	5	0
	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)	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	8,695	8	10,919
	9	Prepaid expenses and deferred charges	0	9	0
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b	0	10c	
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	175,000	14	100,000
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	195,297	16	171,302
Liabilities	17	Accounts payable and accrued expenses	105,000	17	57,825
	18	Grants payable	0	18	0
	19	Deferred revenue	0	19	0
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	0	25	
	26	**Total liabilities.** Add lines 17 through 25	105,000	26	57,825
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	90,297	27	113,477
	28	Net assets with donor restrictions	0	28	0
		Organizations that do not follow FASB ASC 958, check here ☐ 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	90,297	32	113,477
	33	Total liabilities and net assets/fund balances	195,297	33	171,302

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	156,900
2	Total expenses (must equal Part IX, column (A), line 25)	2	133,720
3	Revenue less expenses. Subtract line 2 from line 1	3	23,180
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	90,297
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
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	113,477

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☑ 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?	2a		✔
	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?	2b		✔
	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?	2c		
	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?	3a		✔
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	3b		

SCHEDULE L (Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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.

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

LOWCOUNTRY GULLAH

Employer identification number

84-2343316

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	(d) Corrected? 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? To	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? 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)					

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	(e) Sharing of organization's revenues? No
(1)	Luana Graves Sellars	Founder	4,000	Independent Contractor		✔
(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.

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

LOWCOUNTRY GULLAH

Employer identification number

84-2343316

Form 990, Part VI, Section B, Line 11b - Completed form provided upon request for review.

Form 990, Part VI, Section C, Line 19 - Documents are available by request.

Reasonable Cause Explanations

Explanation
2023 ATAX Grant from the Town of Hilton Head Island for advertising and promotion

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning January 01 **, 2022, and ending** December 31 **, 20** 22

B Check if applicable:
- ☑ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Lowcountry Gullah a.k.a. Lowcountry Gullah

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
21382 William Hilton Parkway

City or town, state or province, country, and ZIP or foreign postal code
HILTON HEAD, SC 29925-4601

D Employer identification number
87-1689337

E Telephone number
843-715-3506

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I Website: www.historicgullahlandpreservation.org

J Tax-exempt status (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☑ Other: Foundation

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 19,120

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	19,120
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	19,120
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	12,917
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	357
	16	Other expenses (describe in Schedule O)		16	604
	17	**Total expenses.** Add lines 10 through 16		17	13,878
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	5,242
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	59,960
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	65,202

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	5,858	22	18,897
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	54,102	24	46,305
25	**Total assets**	59,960	25	65,202
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	59,960	27	65,202

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☑

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 In 2022, the Foundation assisted 12 Gullah Geechee families from losing just under 30 acres in Beaufort County, SC.

(Grants $ 12,917) If this amount includes foreign grants, check here . . . . . ☐ **28a** 12,917

29 See Schedule O

(Grants $ 0) If this amount includes foreign grants, check here . . . . . ☐ **29a** 200

30 See Schedule O

(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **30a**

31 Other program services (describe in Schedule O) . . . . . .

(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **31a**

32 **Total program service expenses** (add lines 28a through 31a) **32** 13,117

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Fred Hamilton Board	5	0	0	0
Melvin Campbell Board	5	0	0	0
Herbert Ford Board	5	0	0	0
Luana Graves Sellars Founder Executive Director	40	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	☐	☑
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	☐	☑
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	☐	☑
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	☐	☐
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	☐	☑
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	☐	☑
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b	☐	☑
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	☐	☑
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: ____; section 4912: ____; section 4955: ____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	☐	☑
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	☐	☑
41	List the states with which a copy of this return is filed: SC			
42a	The organization's books are in care of: Luana Graves Sellars Telephone no. 843-715-3506			
	Located at: 21382 WILLIAM HILTON PKWY, HILTON HEAD, SC ZIP + 4 29925-4601			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	☐	☑
	If "Yes," enter the name of the foreign country: ____			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c	At any time during the calendar year, did the organization maintain an office outside the United States?	42c	☐	☑
	If "Yes," enter the name of the foreign country: ____			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	☐	☑
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	☐	☑
c	Did the organization receive any payments for indoor tanning services during the year?	44c	☐	☑
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	☐	☐
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	☐	☑
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	☐	☑

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	☐	☑

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	☐	☑
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	☐	☑
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	☐	☑
b	If "Yes," was the related organization a section 527 organization?	49b	☐	☐

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over $100,000 . . . . . _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 . . _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☑ **Yes** ☐ **No**

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

Sign Here	Signature of officer	Date 10/26/2023
	Luana Graves Sellars Founder Type or print name and title	

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.	

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

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

2022

Open to Public Inspection

Name of the organization	Employer identification number
Lowcountry Gullah	87-1689337

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)			☐	☐		
(B)			☐	☐		
(C)			☐	☐		
(D)			☐	☐		
(E)			☐	☐		
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) . . . . **14** %

15 Public support percentage from 2021 Schedule A, Part II, line 14 . . . . . **15** %

16a **33 1/3% support test—2022.** 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 . . . . . ☐

b **33 1/3% support test—2021.** 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 . . . . . ☐

17a **10%-facts-and-circumstances test—2022.** 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 . . . . . ☐

b **10%-facts-and-circumstances test—2021.** 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 . . . . . ☐

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 . . . . . ☐

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					9,000	9,000
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						
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					9,000	9,000
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						9,000

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6					9,000	9,000
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)					9,000	9,000

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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** 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—2021.** 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? *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.*	1	☐	☐
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2	☐	☐
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a	☐	☐
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)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b	☐	☐
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c	☐	☐
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a	☐	☐
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b	☐	☐
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)? *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.*	4c	☐	☐
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a	☐	☐
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?	5b	☐	☐
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c	☐	☐
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6	☐	☐
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7	☐	☐
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8	☐	☐
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a	☐	☐
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? *If "Yes," provide detail in* ***Part VI****.*	9b	☐	☐
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? *If "Yes," provide detail in* ***Part VI****.*	9c	☐	☐
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)? *If "Yes," answer line 10b below.*	10a	☐	☐
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b	☐	☐

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	☐	☐
b	A family member of a person described on line 11a above?	11b	☐	☐
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c	☐	☐

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

			Yes	No
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?	1	☐	☐
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	☐	☐
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3	☐	☐

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	☐	☐
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	☐	☐
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	3a	☐	☐
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b	☐	☐

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 *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 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 ☐ 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 2022 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-2022**	**(iii) Distributable Amount for 2022**
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018 . . .			
b	Excess from 2019 . . .			
c	Excess from 2020 . . .			
d	Excess from 2021 . . .			
e	Excess from 2022 . . .			

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization	Employer identification number
Lowcountry Gullah	87-1689337

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 33⅓% 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 organization: Lowcountry Gullah

Employer identification number: 87-1689337

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	The Reparations Project 100 Bull Street , Suite 200 Savannah, GA-31401	$ 9,000	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

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

2022

Open to Public Inspection

Name of the organization
Lowcountry Gullah

Employer identification number
87-1689337

#1: FormAndLineReferenceDesc: Part I, line 10

ExplanationTxt:

Activity :	Grantee Name :	Grantee Address / Descriptions	Amount :	Relationship :
Financial Assistance to Individuals	grantee	Financial Assistance Provided to Gullah Families in Jeopardy of Losing Their Land at the Beaufort County Tax Sale	$12,917	No Relationship

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Department of the Treasury
Internal Revenue Service

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OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
Lowcountry Gullah

Employer identification number
87-1689337

#2: FormAndLineReferenceDesc: Part I, line 16

Printing flyers for workshops or to be mailed.

$604.00

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

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OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
Lowcountry Gullah

Employer identification number
87-1689337

#2: FormAndLineReferenceDesc: Part II, line 24

	BOY Amount :	EOY Amount :
Inventory	$47500.00	$45283.00
Organization's share of assets	$6602.00	$1022.00

SCHEDULE O (Form 990)

Department of the Treasury
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OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
Lowcountry Gullah	87-1689337

#2: FormAndLineReferenceDesc: Part III

The Lowcountry Gullah Foundation raises funds to assist Gullah Geechee families who are trying to untangle issues with heirs' property and or struggling to pay their delinquent County property taxes. In addition to financial assistance, the Foundation provides necessary solutions to prevent yearly returns to the tax list and resolve heirs' property for good. Through offering information, resources and support, families establish a solid knowledge and financial base from a series of targeted programs. The programming includes workshops with general and individualized guidance on succession planning, economic land opportunities, as well as understanding and untangling title and heirs property issues.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
Lowcountry Gullah	87-1689337

#3: FormAndLineReferenceDesc: Part III, line 29

Through hosting heirs' property focused workshops, hundreds of people who are struggling to hold on to their historic land have had the opportunity to hear directly from and field questions to the Beaufort County Treasurer, Beaufort County Assessor, Attorneys and representatives from the Center for Heirs' Property and the Heritage Library Foundation.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

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

▶ **Go to *www.irs.gov/Form990EZ* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 01/01/2021 **and ending** 12/31/2021

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☑ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
LOWCOUNTRY GULLAH

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
90 Gloucester Road 1204

City or town, state or province, country, and ZIP or foreign postal code
Hilton Head, SC 29928

D Employer identification number
84-2343316

E Telephone number
843-715-3506

F Group Exemption Number ▶

G Accounting Method: ☑ Cash ☐ Accrual Other (specify) ▶

H Check ▶ ☐ if the organization is **not** required to attach Schedule B (Form 990).

I Website: ▶ www.lowcountrygullah.com

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☑ 501(c) (4) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ $ 184,679

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	179,935
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	0
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 4,744		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	4,744
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	184,679
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	3,979
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	17,700
	14	Occupancy, rent, utilities, and maintenance		14	0
	15	Printing, publications, postage, and shipping		15	150
	16	Other expenses (describe in Schedule O)		16	62,070
	17	**Total expenses.** Add lines 10 through 16 ▶		17	83,899
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	100,780
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	3,437
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	104,217

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	3,999	22	7,801
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	75,000	24	105,315
25	**Total assets**	78,999	25	113,116
26	**Total liabilities** (describe in Schedule O)	75,562	26	8,899
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	3,437	27	104,217

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? See Schedule O, Statement 1

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	Lowcountry Gullah raises funds through donations to protect historic Gullah land in Hilton Head and Bluffton SC from being sold at the annual Beaufort County Tax Sale of Delinquent Properties. Three local properties/families were protected from going to the sale. (Grants $ 3,979) If this amount includes foreign grants, check here ▶ ☐	28a	0
29	(Grants $) If this amount includes foreign grants, check here ▶ ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ ☐	30a	
31	Other program services (describe in Schedule O) (Grants $ 0) If this amount includes foreign grants, check here ▶ ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	0

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Herbert Ford Member	2.00	0	0	0
Fred Hamilton Member	2.00	0	0	0
Melvin Campbell Member	2.00	0	0	0
Jazmin Sellars Member	2.00	0	0	0
Luana Graves Sellars Founder Member	40.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed ▶ SC			
42a	The organization's books are in care of ▶ Luana Graves Sellars Telephone no. ▶ 843-715-3506 Located at ▶ 90 Gloucester Road 1204, Hilton Head, SC 29928 ZIP + 4 ▶ 29928			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✔

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☐ Yes ☐ No

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

Sign Here

Signature of officer — Date

Luana Graves Sellars, Founder
Type or print name and title

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.	

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LOWCOUNTRY GULLAH

Employer identification number

84-2343316

Form 990-EZ, Part I, Line 10 - Paid Beaufort County Property Taxes on the behalf of Gullah families in jeopardy of losing their historic land

Form 990-EZ, Part I, Line 16 - Advertising and Promotional support from the Town of Hilton Head Island ATAX dollars

Form 990-EZ, Part II, Line 24 - Online store inventory $5,315 Intellectual Property Asset $100,000

Form 990-EZ, Part II, Line 26 - Online merchandise $8455

Primary Exempt Purpose

Primary Exempt Purpose

Cultural resource and information to document the Gullah culture and save historic Gullah land.