

Form

990-T

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2021 or other tax year beginning 04-01-2021 and ending 03-31-2022

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2021

Open to Public
Inspection for 501(c)(3)
Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Virginia G Piper Charitable Trust	D Employer identification number 86-6247076
		Number, street, and room or suite no. If a P.O. box, see instructions. 1202 East Missouri Avenue	E Group exemption number (see instructions)
		City or town, state or province, and ZIP or foreign postal code Phoenix, AZ 850142921	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year ▶ 496,549,315	
G Check organization type ▶ <input type="checkbox"/> 501(c) corporation <input checked="" type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust			
H Check if filing only to ▶ <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ <input type="checkbox"/>			
J Enter the number of attached Schedules A (Form 990-T) ▶ 1			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation ▶			
L The books are in care of ▶ Virginia G Piper Charitable Trust Telephone number ▶ (480) 948-5853 1202 East Missouri Avenue Phoenix, AZ 850142921			

Part I

Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0
2 Reserved	2	
3 Add lines 1 and 2	3	0
4 Charitable contributions (see instructions for limitation rules)	4	0
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	0
6 Deduction for net operating loss. See instructions 	6	0
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	0
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	0
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	0
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

Part II

Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) ▶	1	
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input checked="" type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) ▶	2	0
3 Proxy tax. See instructions ▶	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b	0	
c General business credit. Attach Form 3800 (see instructions)	1c	0	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e	0	
2 Subtract line 1e from Part II, line 7	2	0	
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3	0	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter the tax amount here	4	0	
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		
6a Payments: A 2020 overpayment credited to 2021	6a	0	
b 2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	0	
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d	0	
e Backup withholding (see instructions)	6e	0	
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	6g	0	
7 Total payments. Add lines 6a through 6g	7	0	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11 Enter the amount of line 10 you want: Credited to 2022 estimated tax Refunded	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		No
3 Enter the amount of tax-exempt interest received or accrued during the tax year		► \$ 455
4 Enter available pre-2018 NOL carryovers here. ► \$ 2,761,745. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.		
5 Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business activity code	Available post-2017 NOL carryover	
901101	\$ 6,970,148	
	\$	
	\$	
	\$	
6a Did the organization change its method of accounting? (see instructions)		No
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	CAREY CHAMBERS	2022-11-14	CFO	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer	Date	Title		
Paid Preparer Use Only	Print/Type preparer's name Diane Kirmaci	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01578407
	Firm's name ► CROWE LLP	Firm's EIN ► 35-0921680			
	Firm's address ► 575 Market Street Suite 3300 San Francisco, CA 941055829	Phone no. (415) 576-1100			

TY 2021 IncomeLossPartnershipSCorpSch**Name:** Virginia G Piper Charitable Trust**EIN:** 86-6247076**Software ID:** 21012671**Software Version:** 2021v4.3**Total gross receipts**

Partnership or S Corporation name	Share of gross income	Share of deductions	Gain or loss
PASS-THROUGH INVESTMENT INCOME (LOSS)	-663,407	458	-663,865

Total share of gross income: -663,407

Total share of deductions: 458

Total gain or loss: -663,865

TY 2021 InterestSchedule**Name:** Virginia G Piper Charitable Trust**EIN:** 86-6247076**Software ID:** 21012671**Software Version:** 2021v4.3

IRC Section Number	Interest description	Interest amount
	PASS-THROUGH INTEREST EXPENSE	3,142

Total Interest Amount: 3,142

TY 2021 OtherDeductionSchedule

Name: Virginia G Piper Charitable Trust

EIN: 86-6247076

Software ID: 21012671

Software Version: 2021v4.3

Form 4562 amount:

Form 8873 amount:

Management fees (non-employees):

Legal fee amount:

Accounting amount:

Lobbying amount:

Investment management amount:

Advertising and promotion amount:

Insurance amount:

Occupancy amount:

Travel amount:

Information technology amount:

Office expenses amount:

Other type of deduction	Other type deduction amount
PROFESSIONAL FEES	13,400

TY 2021 Post2017NOLSchedule**Name:** Virginia G Piper Charitable Trust**EIN:** 86-6247076**Software ID:** 21012671**Software Version:** 2021v4.3

Activity code	Schedule A reference number for this instance	Total number of Schedule A as included	Post-2017 NOL carried forward from prior year	Total Post-2017 NOL Activities Included on Schedule A	Post-2017 Carried Over to Subsequent Tax Years
901101	1	1	7,655,464	0	7,655,464

TY 2021 Pre2018NOLSchedule**Name:** Virginia G Piper Charitable Trust**EIN:** 86-6247076**Software ID:** 21012671**Software Version:** 2021v4.3**Pre-2018 NOL carried forward
from prior year:** 2,761,745**Pre-2018 NOL Included in NOL
deduction:** 2,761,745**Pre-2018 NOL Activities Included on Schedule A**

Activity code

Post-2017 Carried
Over to Subsequent
Tax Years**Total Pre-2018 NOL Activities
Included on Schedule A:** 0**Total Pre-2018 NOLs Applied:** 0**Balance remaining after total Pre-
2018 applied:** 2,761,745**Pre-2018 NOL Expiring Current
Year:** 0**Pre-2018 Carried Over to
Subsequent Tax Years:** 2,761,745

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2021

Open to Public Inspection for
501(c)(3) Organizations Only

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

A Name of the organization
Virginia G Piper Charitable Trust

B Employer identification number
86-6247076

C Unrelated business activity code (see instructions) ▶ 901101

D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ Investment Activities

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 0			
b	Less returns and allowances 0 c Balance ▶	1c 0		
2	Cost of goods sold (Part III, line 8)	2 0		
3	Gross profit. Subtract line 2 from line 1c	3 0		0
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a 0		0
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b 0		0
c	Capital loss deduction for trusts	4c 0 -3,000		-3,000
5	Income (loss) from a partnership or an S corporation (attach statement)	5 0 -663,865		-663,865
6	Rent income (Part IV)	6 0 0	0	0
7	Unrelated debt-financed income (Part V)	7 0 0	0	0
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8 0 0	0	0
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9 0 0	0	0
10	Exploited exempt activity income (Part VIII)	10 0 0	0	0
11	Advertising income (Part IX)	11 0 0	0	0
12	Other income (see instructions; attach statement)	12 0 0		0
13	Total. Combine lines 3 through 12	13 -666,865	0	-666,865

Part II	Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income			
1	Compensation of officers, directors, and trustees (Part X)	1		0
2	Salaries and wages	2		0
3	Repairs and maintenance	3		0
4	Bad debts	4		0
5	Interest (attach statement) (see instructions)	5		3,142
6	Taxes and licenses	6		1,802
7	Depreciation (attach Form 4562) (see instructions)	7 0		
8	Less depreciation claimed in Part III and elsewhere on return	8a 0	8b	0
9	Depletion	9		107
10	Contributions to deferred compensation plans	10		0
11	Employee benefit programs	11		0
12	Excess exempt expenses (Part VIII)	12		0
13	Excess readership costs (Part IX)	13		0
14	Other deductions (attach statement)	14		13,400
15	Total deductions. Add lines 1 through 14	15		18,451
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-685,316
17	Deduction for net operating loss (see instructions)	17		0
18	Unrelated business taxable income. Subtract line 17 from line 16	18		-685,316

Part III Cost of Goods Sold Enter method of inventory valuation ►

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	0
6	Total. Add lines 1 through 5	6	0
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	0
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)					
A <input type="checkbox"/>					
B <input type="checkbox"/>					
C <input type="checkbox"/>					
D <input type="checkbox"/>					
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) 0					
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) 0					

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)					
A <input type="checkbox"/>					
B <input type="checkbox"/>					
C <input type="checkbox"/>					
D <input type="checkbox"/>					
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 0					
9	Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 0					
11 Total dividends-received deductions included in line 10 0					

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)					
1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
Totals ▶			0	0	

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)				
1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals ▶		0		0

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)		
1 Description of exploited activity: _____	2	0
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) . . .	3	0
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	4	0
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	5	0
5 Gross income from activity that is not unrelated business income	6	0
6 Expenses attributable to income entered on line 5	7	0
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12		

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A** ☐
- B** ☐
- C** ☐
- D** ☐

	A	B	C	D
2 Gross advertising income				

- a** Add columns A through D. Enter here and on Part I, line 11, column (A) ► 0

- | | | | | | |
|---|--|--|--|--|--|
| 3 | Direct Advertising costs by periodical | | | | |
|---|--|--|--|--|--|

- a** Add columns A through D. Enter here and on Part I, line 11, column (B) ► 0

- | | | | | | |
|----------|---|--|--|--|--|
| 4 | Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 | | | | |
| 5 | Readership costs | | | | |
| 6 | Circulation income | | | | |
| 7 | Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero | | | | |
| 8 | Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 | | | | |

- a** Add line 8, columns A through D. Enter the greater of the columns total or zero here and on Part II, line 13 . . . ► 0

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)			
(3)			
(4)			

Total. Enter here and on Part II, line 1 ▶

[illegible]

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SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
▶ Go to www.irs.gov/F1041 for instructions and the latest information.

OMB No. 1545-0092

2021

Name of estate or trust

Employer identification number
86-6247076

Note: Form 5227 filers need to complete **only** Parts I and II.

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes. ☒ No.
If "Yes", attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	3,745	4	0	3,741
4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824			4	-4
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2020 Capital Loss Carryover Worksheet			6	(0)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on line 17, column (3) on the back ▶			7	3,737

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	0	548,381	0	-548,381
11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824			11	-6
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts			12	
13 Capital gain distributions			13	
14 Gain from Form 4797, Part I			14	130,134
15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2020 Capital Loss Carryover Worksheet			15	(5,094,122)
16 Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h). Enter here and on line 18a, column (3) on the back ▶			16	-5,512,375

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Cat. No. 11376V

Schedule D (Form 1041) 2021

Part III Summary of Parts I and II		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions <i>before</i> completing this part.				
17	Net short-term gain or (loss)	17	3,741	3,741
18	Net long-term gain or (loss):			
a	Total for year	18a	-548,381	-548,381
b	Unrecaptured section 1250 gain (see line 18 of the wrksh't.)	18b		0
c	28% rate gain.	18c		0
19	Total net gain or (loss). Combine lines 17 and 18a	19	-544,640	0
-544,640				

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and **don't** complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation	
20	Enter here and enter as a (loss) on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4c, if a trust), the smaller of:
a	The loss on line 19, column (3) or b \$3,000
20	(3,000)

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 23 (or Form 990-T, Part I, line 11), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 23, is more than zero.	
Caution: Skip this part and complete the Schedule D Tax Worksheet in the instructions if:	
• Either line 18b, col. (2) or line 18c, col. (2) is more than zero, or	
• Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero, or	
• There are amounts on lines 4e and 4g of Form 4952.	
Form 990-T trusts. Complete this part only if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, Part I, line 11, is more than zero. Skip this part and complete the Schedule D Tax Worksheet in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.	

21	Enter taxable income from Form 1041, line 23 (or Form 990-T, Part I, line 11)	21		
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero	22		
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23		
24	Add lines 22 and 23	24		
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	25		
26	Subtract line 25 from line 24. If zero or less, enter -0-	26		
27	Subtract line 26 from line 21. If zero or less, enter -0-	27		
28	Enter the smaller of the amount on line 21 or \$2,700	28		
29	Enter the smaller of the amount on line 27 or line 28	29		
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0%	30		
31	Enter the smaller of line 21 or line 26	31		
32	Subtract line 30 from line 26	32		
33	Enter the smaller of line 21 or \$13,250	33		
34	Add lines 27 and 30	34		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		
36	Enter the smaller of line 32 or line 35	36		
37	Multiply line 36 by 15% (0.15)	37		
38	Enter the amount from line 31	38		
39	Add lines 30 and 36	39		
40	Subtract line 39 from line 38. If zero or less, enter -0-	40		
41	Multiply line 40 by 20% (0.20)	41		
42	Figure the tax on the amount on line 27. Use the 2021 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the Instructions for Form 1041)	42		
43	Add lines 37, 41, and 42	43		
44	Figure the tax on the amount on line 21. Use the 2021 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the Instructions for Form 1041)	44		
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, Part I, line 1a (or Form 990-T, Part II, line 2)	45		

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93393318031502	
Form 3800		General Business Credit			OMB No. 1545-0895
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form3800 for instructions and the latest information. ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.			2021 Attachment Sequence No. 22
Name(s) shown on return Virginia G Piper Charitable Trust				Identifying number 86-6247076	
Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) (See instructions and complete Part(s) III before Parts I and II)					
1 General business credit from line 2 of all Parts III with box A checked				1	0
2 Passive activity credits from line 2 of all Parts III with box B checked				2	0
3 Enter the applicable passive activity credits allowed for 2021. See instructions				3	
4 Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach				4	0
Check this box if the carryforward was changed or revised from the original reported amount				<input type="checkbox"/>	
5 Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D checked. See instructions				5	0
6 Add lines 1, 3, 4, and 5				6	0
Part II Allowable Credit					
7 Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return				7	0
8 Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54				8	0
9 Add lines 7 and 8				9	0
10a Foreign tax credit				10a	
b Certain allowable credits (see instructions)				10b	
c Add lines 10a and 10b				10c	0
11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16				11	0
12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-				12	
13 Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions				13	
14 Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 • Corporations. Enter -0- • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52				14	0
15 Enter the greater of line 13 or line 14				15	
16 Subtract line 15 from line 11. If zero or less, enter -0-				16	0
17 Enter the smaller of line 6 or line 16				17	0
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.					
For Paperwork Reduction Act Notice, see separate instructions.					
Cat. No. 12392F				Form 3800 (2021)	

Part II **Allowable Credit** (Continued)**Note:** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	0
19	Enter the greater of line 13 or line 18	19	0
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	0
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	0
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	0
23	Passive activity credit from line 3 of all Parts III with box B checked	23	0
24	Enter the applicable passive activity credit allowed for 2021. See instructions	24	
25	Add lines 22 and 24	25	0
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	0
28	Add lines 17 and 26	28	0
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	0
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	0
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	42
33	Enter the applicable passive activity credits allowed for 2021. See instructions	33	
34	Carryforward of business credit to 2021. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	1,110
	Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
35	Carryback of business credit from 2022. Enter the amount from line 5 of Part III with box D checked. See instructions	35	0
36	Add lines 30, 33, 34, and 35	36	1,110
37	Enter the smaller of line 29 or line 36	37	0
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6 and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> Individuals. Schedule 3 (Form 1040), line 6 Corporations. Form 1120, Schedule J, Part I, line 5c Estates and trusts. Form 1041, Schedule G, line 2b 	38	0

Name(s) shown on return
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86-6247076

Part III **General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below (see instructions).

- A** ☐ General Business Credit From a Non-Passive Activity
- E** ☐ Reserved
- B** ☐ General Business Credit From a Passive Activity
- F** ☐ Reserved
- C** ☐ General Business Credit Carryforwards
- G** ☐ Eligible Small Business Credit Carryforwards
- D** ☐ General Business Credit Carrybacks
- H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☒

(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.			
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a		0
b Reserved	1b		
c Increasing research activities (Form 6765)	1c		0
d Low-income housing (carryforward only) (see instructions)	1d		0
e Disabled access (Form 8826) (see instructions for limitation)	1e		0
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		0
g Indian employment (Form 8845)	1g		0
h Orphan drug (Form 8820)	1h		0
i New markets (Form 8874)	1i		0
j Small employer pension plan startup costs and auto-enrollment (Form 8881) (see instructions for limitation)	1j		0
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		0
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l		0
m Low sulfur diesel fuel production (Form 8896)	1m		0
n Distilled spirits (Form 8906)	1n		0
o Nonconventional source fuel (carryforward only)	1o		0
p Energy efficient home (Form 8908)	1p		0
q Energy efficient appliance (carryforward only)	1q		0
r Alternative motor vehicle (Form 8910)	1r		0
s Alternative fuel vehicle refueling property (Form 8911)	1s		0
t Enhanced oil recovery credit (carryforward only)	1t		0
u Mine rescue team training (Form 8923)	1u		0
v Agricultural chemicals security (carryforward only)	1v		0
w Employer differential wage payments (Form 8932)	1w		0
x Carbon dioxide sequestration (Form 8933)	1x		0
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y		0
z Qualified plug-in electric vehicle (carryforward only)	1z		0
aa Employee retention (Form 5884-A)	1aa		0
bb General credits from an electing large partnership (carryforward only)	1bb		0
zz Other. Oil and gas production from marginal wells (Forms 8904) and certain other credits (see instructions)	1zz		0
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I . . .	2		0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3		0
4a Investment (Form 3468, Part III) (attach Form 3468)	4a		0
b Work opportunity (Form 5884)	4b		26
c Biofuel producer (Form 6478)	4c		0
d Low-income housing (Form 8586)	4d		0
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		0
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		0
g Qualified railroad track maintenance (Form 8900)	4g		0
h Small employer health insurance premiums (Form 8941)	4h		0
i Increasing research activities (Form 6765)	4i		16
j Employer credit for paid family and medical leave (Form 8994)	4j		0
z Other	4z		0
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5		42
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . .	6		42

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- G** ☐ Eligible Small Business Credit Carryforwards
- D** ☐ General Business Credit Carrybacks
- H** ☐ Reserved

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Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (carryforward only) (see instructions)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (carryforward only)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Forms 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I . . .	2	0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	46-0715295 2
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	46-0715295 8
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	10
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . .	6	10

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- F** ☐ Reserved
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- G** ☐ Eligible Small Business Credit Carryforwards
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(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (carryforward only) (see instructions)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (carryforward only)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Forms 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I . . .	2	0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	81-0693286 23
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	81-0693286 2
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	25
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . .	6	25

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1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (carryforward only) (see instructions)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (carryforward only)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Forms 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I . . .	2	0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	20-84955641
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	1
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . .	6	1

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Complete a separate Part III for each box checked below (see instructions).

- A** ☐ General Business Credit From a Non-Passive Activity
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- F** ☐ Reserved
- C** ☐ General Business Credit Carryforwards
- G** ☐ Eligible Small Business Credit Carryforwards
- D** ☐ General Business Credit Carrybacks
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Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
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c Increasing research activities (Form 6765)	1c	
d Low-income housing (carryforward only) (see instructions)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (carryforward only)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Forms 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I . . .	2	0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	26-14186666
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	6
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . .	6	6

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- F** ☐ Reserved
- C** ☒ General Business Credit Carryforwards
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(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (carryforward only) (see instructions)	1d	
e Disabled access (Form 8826) (see instructions for limitation)	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (carryforward only)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Forms 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I . . .	2	0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	386
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	330
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	299
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	95
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	1,110
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . .	6	1,110

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Form **4562**
Department of the Treasury
Internal Revenue Service
(99)

Depreciation and Amortization
(Including Information on Listed Property)
▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172
2021
Attachment
Sequence No. **179**

Name(s) shown on return
Virginia G Piper Charitable Trust

Business or activity to which this form relates
901101

Identifying number
86-6247076

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)

2 Total cost of section 179 property placed in service (see instructions)

3 Threshold cost of section 179 property before reduction in limitation (see instructions)

4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-

5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions

1

2

3

4

5

1,050,000

0

2,620,000

0

1,050,000

6 (a) Description of property

(b) Cost (business use only)

(c) Elected cost

PASS-THROUGH INVESTMENTS

1

1

7 Listed property. Enter the amount from line 29.

7

0

8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7

8

1

9 Tentative deduction. Enter the smaller of line 5 or line 8

9

1

10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562.

10

0

11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.

11

0

12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11

12

0

13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12

13

1

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.

15 Property subject to section 168(f)(1) election

16 Other depreciation (including ACRS)

14

15

16

0

0

0

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2021

18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here

17

☐

0

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property

(b) Month and year placed in service

(c) Basis for depreciation (business/investment use only—see instructions)

(d) Recovery period

(e) Convention

(f) Method

(g) Depreciation deduction

19a 3-year property

b 5-year property

c 7-year property

d 10-year property

e 15-year property

f 20-year property

g 25-year property

h Residential rental property

i Nonresidential real property

25 yrs.

27.5 yrs.

27.5 yrs.

39 yrs.

MM

MM

MM

S/L

S/L

S/L

S/L

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life

b 12-year

c 30-year

d 40-year

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28

22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions

23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

21

22

23

0

0

0

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** (2021)

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)
Note:For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							25	0
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				43	0
44 Total. Add amounts in column (f). See the instructions for where to report				44	0

Additional Data

Software ID: 21012671

Software Version: 2021v4.3

EIN: 86-6247076

Name: Virginia G Piper Charitable Trust

Line 12 - Section 179 Expense Deduction Note: SUMMARY

Social security number or taxpayer identification number
86-6247076

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	Long-term gain/loss from investments	VARIOUS		0	(548,375)		0	-548,375
	Long-term ordinary gain/loss from investments	VARIOUS		0	(6)		0	-6
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				0	(548,381)		0	-548,381

Form **8949** (2021)