

Return of Private Foundation

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

2021

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2021 or tax year beginning

, and ending

Name of foundation STANLEY SMITH HORTICULTURAL TRUST		A Employer identification number **-***9165
Number and street (or P.O. box number if mail is not delivered to street address) 770 TAMALPAIS DRIVE	Room/suite 309	B Telephone number (415) 332-0166
City or town, state or province, country, and ZIP or foreign postal code CORTE MADERA, CA 94925		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 19,574,750.	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	633.	633.		STATEMENT 1
	4 Dividends and interest from securities	416,495.	416,495.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	2,076,809.			
	b Gross sales price for all assets on line 6a	7,582,447.			
	7 Capital gain net income (from Part IV, line 2)		2,076,809.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income	37,409.	-27,257.		STATEMENT 3	
12 Total. Add lines 1 through 11	2,531,346.	2,466,680.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	81,000.	7,500.		73,500.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees	51,354.	25,677.		25,677.
	c Other professional fees	149,837.	127,588.		22,249.
	17 Interest	38.	38.		0.
	18 Taxes	69,101.	3,810.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	1,266,108.	40,175.		8,502.
	24 Total operating and administrative expenses. Add lines 13 through 23	1,617,438.	204,788.		129,928.
	25 Contributions, gifts, grants paid	647,177.			647,177.
26 Total expenses and disbursements. Add lines 24 and 25	2,264,615.	204,788.		777,105.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	266,731.				
b Net investment income (if negative, enter -0-)		2,261,892.			
c Adjusted net income (if negative, enter -0-)			N/A		

Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only.	Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	1,211,759.	708,244.	708,244.
	3 Accounts receivable	10,555.		
	Less: allowance for doubtful accounts	17,484.	10,555.	10,555.
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	9,105.	531.	531.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock	STMT 8 10,284,169.	11,991,743.	11,991,743.
	c Investments - corporate bonds	STMT 9 3,405,776.	3,971,631.	3,971,631.
	11 Investments - land, buildings, and equipment: basis			
Less: accumulated depreciation				
12 Investments - mortgage loans				
13 Investments - other	STMT 10 3,506,841.	2,892,046.	2,892,046.	
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation				
15 Other assets (describe)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	18,435,134.	19,574,750.	19,574,750.	
Liabilities	17 Accounts payable and accrued expenses	25,935.	30,612.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe)	STATEMENT 11 33,609.	74,036.	
23 Total liabilities (add lines 17 through 22)	59,544.	104,648.		
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here	<input type="checkbox"/>		
	and complete lines 24, 25, 29, and 30.			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here	<input checked="" type="checkbox"/>		
	and complete lines 26 through 30.			
	26 Capital stock, trust principal, or current funds	7,079,574.	7,079,574.	
27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
28 Retained earnings, accumulated income, endowment, or other funds	11,296,016.	12,390,528.		
29 Total net assets or fund balances	18,375,590.	19,470,102.		
30 Total liabilities and net assets/fund balances	18,435,134.	19,574,750.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	18,375,590.
2 Enter amount from Part I, line 27a	2	266,731.
3 Other increases not included in line 2 (itemize)	3	827,781.
4 Add lines 1, 2, and 3	4	19,470,102.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	19,470,102.

Part IV Capital Gains and Losses for Tax on Investment Income

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

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a				
b				
c				
d				
e	7,582,447.		5,505,638.	2,076,809.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			2,076,809.

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	2,076,809.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	N/A

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	31,440.
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0.
3	Add lines 1 and 2	3	31,440.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	31,440.
6	Credits/Payments:		
a	2021 estimated tax payments and 2020 overpayment credited to 2021	6a	20,533.
b	Exempt foreign organizations - tax withheld at source	6b	0.
c	Tax paid with application for extension of time to file (Form 8868)	6c	20,000.
d	Backup withholding erroneously withheld	6d	0.
7	Total credits and payments. Add lines 6a through 6d	7	40,533.
8	Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	20.
9	Tax due. If the total of lines 5 and 8 is more than 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	9,073.
11	Enter the amount of line 10 to be: Credited to 2022 estimated tax <input type="checkbox"/> 9,073. Refunded <input type="checkbox"/>	11	0.

Part VI-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ <u>0.</u> (2) On foundation managers. ▶ \$ <u>0.</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>0.</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
4b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by <i>General Instruction T</i> .		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. ▶ <u>CA</u>		
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2021 or the tax year beginning in 2021? See the instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	X	
Website address ▶ <u>WWW.SMITHHT.ORG</u>		
14 The books are in care of ▶ <u>WILLIAM SMITH</u> Telephone no. ▶ <u>415 332-0166</u> Located at ▶ <u>770 TAMALPAIS DRIVE SUITE 309, CORTE MADERA, CA</u> ZIP+4 ▶ <u>94925</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year	15	N/A
16 At any time during calendar year 2021, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

Table with 3 columns: Question, Yes, No. Rows include 1a(1) through 4b, with 'X' marks in the Yes/No columns for various items.

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

	Yes	No
5a During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	X	
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	X	
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
d If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? SEE STATEMENT 12	X	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A		
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RUTH M. COLLINS 770 TAMALPAIS DRIVE SUITE 309 CORTE MADERA, CA 94925	TRUSTEE 1.00	5,000.	0.	0.
BRUCE J. RAABE 770 TAMALPAIS DRIVE SUITE 309 CORTE MADERA, CA 94925	TRUSTEE 1.00	5,000.	0.	0.
THOMAS F. DANIEL 770 TAMALPAIS DRIVE SUITE 309 CORTE MADERA, CA 94925	TRUSTEE/GRANTS DIRECTOR 1.00	5,000.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
THOMAS F DANIEL - 770 TAMALPIAS DRIVE #309, CORTE MADERA, CA 94925	GRANT DIRECTOR 10.00	66,000.	0.	0.

Total number of other employees paid over \$50,000 0

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
RELEVANT WEALTH ADVISORS - 2 BELVEDERE PLACE, SUITE 350, MILL VALLEY, CA 94941	INVESTMENT MANAGER	118,271.

Total number of others receiving over \$50,000 for professional services 0

Part VIII-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 N/A	
2	
3	
4	

Part VIII-B Summary of Program-Related Investments

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

Total. Add lines 1 through 3 0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities	1a	15,561,700.
b	Average of monthly cash balances	1b	1,001,312.
c	Fair market value of all other assets (see instructions)	1c	2,916,184.
d	Total (add lines 1a, b, and c)	1d	19,479,196.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)		1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	19,479,196.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	292,188.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	19,187,008.
6	Minimum investment return. Enter 5% (0.05) of line 5	6	959,350.

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

1	Minimum investment return from Part IX, line 6	1	959,350.
2a	Tax on investment income for 2021 from Part V, line 5	2a	31,440.
b	Income tax for 2021. (This does not include the tax from Part V.)	2b	2,733.
c	Add lines 2a and 2b	2c	34,173.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	925,177.
4	Recoveries of amounts treated as qualifying distributions	4	4,257.
5	Add lines 3 and 4	5	929,434.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	929,434.

Part XI Qualifying Distributions (see instructions)

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	777,105.
b	Program-related investments - total from Part VIII-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3 Amounts set aside for specific charitable projects that satisfy the:			
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	777,105.

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Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2020	(c) 2020	(d) 2021
1 Distributable amount for 2021 from Part X, line 7				929,434.
2 Undistributed income, if any, as of the end of 2021:				
a Enter amount for 2020 only			318,456.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2021:				
a From 2016				
b From 2017				
c From 2018				
d From 2019				
e From 2020				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2021 from Part XI, line 4: ▶ \$ 777,105.				
a Applied to 2020, but not more than line 2a			318,456.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2021 distributable amount				458,649.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2021 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2020. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2021. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2022				470,785.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2016 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2022. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2017				
b Excess from 2018				
c Excess from 2019				
d Excess from 2020				
e Excess from 2021				

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2021, enter the date of the ruling

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

Table with 5 columns: (a) 2021, (b) 2020, (c) 2019, (d) 2018, (e) Total. Rows include 2a-e (Qualifying distributions) and 3a-d (Alternative tests).

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

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

NONE

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

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs: Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

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

SEE STATEMENT 13

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

c Any submission deadlines:

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

Part XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SEE ATTACHED LISTING, CA 94925	N/A	PC	GENERAL	647,177.
Total				3a 647,177.
b Approved for future payment				
NONE				
Total				3b 0.

STANLEY SMITH HORTICULTURAL TRUST

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a K-1 CRYSTAL CAPITAL FUND SERIES LLC	P	01/01/21	12/31/21
b RBC AND CHARLES SCHWAB - LTCG DISTRIBUTIONS		01/01/21	12/31/21
c RBC AND CHARLES SCHWAB		01/01/21	12/31/21
d SECURITIES LITIGATION PROCEEDS		01/01/21	12/31/21
e K-1 MARCH CAPITAL FUND III	P	01/01/21	12/31/21
f K-1 SFF REALTY FUND III	P	01/01/21	12/31/21
g			
h			
i			
j			
k			
l			
m			
n			
o			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 91,806.			91,806.
b 357,990.			357,990.
c 6,632,206.		5,505,638.	1,126,568.
d 521.			521.
e 2,691.			2,691.
f 497,233.			497,233.
g			
h			
i			
j			
k			
l			
m			
n			
o			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			91,806.
b			357,990.
c			1,126,568.
d			521.
e			2,691.
f			497,233.
g			
h			
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	2,076,809.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8	3	N/A

123591
04-01-21

Underpayment of Estimated Tax by Corporations

▶ Attach to the corporation's tax return. **FORM 990-PF**

2021

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

Name **STANLEY SMITH HORTICULTURAL TRUST** Employer identification number ****-***9165**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1	Total tax (see instructions)	1	31,440.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c	Credit for federal tax paid on fuels (see instructions)	2c	
2d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	31,440.
4	Enter the tax shown on the corporation's 2020 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	7,475.
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	7,475.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment		(a)	(b)	(c)	(d)
9	Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	05/15/21	06/15/21	09/15/21	12/15/21
10	Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column		1,642.	1,226.	19,120.
11	Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	5,533.			15,000.
Complete lines 12 through 18 of one column before going to the next column.					
12	Enter amount, if any, from line 18 of the preceding column		5,533.	3,891.	2,665.
13	Add lines 11 and 12		5,533.	3,891.	17,665.
14	Add amounts on lines 16 and 17 of the preceding column				
15	Subtract line 14 from line 13. If zero or less, enter -0-	5,533.	5,533.	3,891.	17,665.
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		0.	0.	
17	Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18				1,455.
18	Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	5,533.	3,891.	2,665.	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2021 and before 7/1/2021	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 3\% (0.03)}{365}$	22 \$	\$	\$	\$
23 Number of days on line 20 after 6/30/2021 and before 10/1/2021	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\% (0.03)}{365}$	24 \$	\$	\$	\$
25 Number of days on line 20 after 9/30/2021 and before 1/1/2022	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\% (0.03)}{365}$	26 \$	\$	\$	\$
27 Number of days on line 20 after 12/31/2021 and before 4/1/2022	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\% (0.03)}{365}$	28 \$	\$	\$	\$
29 Number of days on line 20 after 3/31/2022 and before 7/1/2022	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30 \$	\$	\$	\$
31 Number of days on line 20 after 6/30/2022 and before 10/1/2022	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32 \$	\$	\$	\$
33 Number of days on line 20 after 9/30/2022 and before 1/1/2023	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34 \$	\$	\$	\$
35 Number of days on line 20 after 12/31/2022 and before 3/16/2023	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36 \$	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37 \$	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			20.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120-S filers: For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

Table with 5 columns: (a) First 3 months, (b) First 5 months, (c) First 8 months, (d) First 11 months. Rows include taxable income for various periods (1a-1c), calculations for 2021 (2), and subsequent calculations (3-19).

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First <u>2</u> months	First <u>4</u> months	First <u>7</u> months	First <u>10</u> months
20	Annualization periods (see instructions)				
21	Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items		78,762.	160,490.	1,318,211.
22	Annualization amounts (see instructions)	6.000000	3.000000	1.714290	1.200000
23a	Annualized taxable income. Multiply line 21 by line 22		236,286.	275,126.	1,581,853.
23b	Extraordinary items (see instructions)				
23c	Add lines 23a and 23b		236,286.	275,126.	1,581,853.
24	Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return		3,284.	3,824.	21,988.
25	Enter any alternative minimum tax (trusts only) for each payment period (see instructions)				
26	Enter any other taxes for each payment period. See instr.				
27	Total tax. Add lines 24 through 26		3,284.	3,824.	21,988.
28	For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions				
29	Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-		3,284.	3,824.	21,988.
30	Applicable percentage	25%	50%	75%	100%
31	Multiply line 29 by line 30		1,642.	2,868.	21,988.

Part III Required Installments

		1st	2nd	3rd	4th
		installment	installment	installment	installment
Note: Complete lines 32 through 38 of one column before completing the next column.					
32	If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	0.	1,642.	2,868.	21,988.
33	Add the amounts in all preceding columns of line 32. See instructions			1,642.	2,868.
34	Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0-		1,642.	1,226.	19,120.
35	Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	1,869.	13,851.	7,860.	7,860.
36	Subtract line 38 of the preceding column from line 37 of the preceding column		1,869.	14,078.	20,712.
37	Add lines 35 and 36	1,869.	15,720.	21,938.	28,572.
38	Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	0.	1,642.	1,226.	19,120.

Form 2220 (2021)

**** ANNUALIZED INCOME INSTALLMENT METHOD USING OPTION 1**

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
FIRST REPUBLIC RBC - INTEREST	1. 632.	1. 632.	
TOTAL TO PART I, LINE 3	633.	633.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
K-1 CRYSTAL CAPITAL FUND - DIVIDENDS	19,314.	0.	19,314.	19,314.	
K-1 CRYSTAL CAPITAL FUND - INTEREST	34,888.	0.	34,888.	34,888.	
K-1 MARCH CAPITAL OPPORTUNITY FUND - INTEREST	435.	0.	435.	435.	
RBC - DIVIDENDS	361,858.	0.	361,858.	361,858.	
TO PART I, LINE 4	416,495.	0.	416,495.	416,495.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
RWA - SALE OF OPTIONS	35,667.	0.	
K-1 CRYSTAL CAPITAL FUND SERIES LLC - UBTI	34,982.	0.	
K-1 CRYSTAL CAPITAL FUND SERIES LLC - MISC INCOME	-26,335.	-26,335.	
K-1 MARCH CAPITAL OPPORTUNITY FUND III - UBTI	-10,240.	0.	
K-1 MARCH CAPITAL OPPORTUNITY FUND III - RENTAL REAL ESTATE LOSS	-922.	-922.	
GRANT RETURNED	4,257.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	37,409.	-27,257.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
CALEGARI & MORRIS	6,910.	3,455.		3,455.	
BURR PILGER MAYER	25,726.	12,863.		12,863.	
ARMANINO LLP	18,718.	9,359.		9,359.	
TO FORM 990-PF, PG 1, LN 16B	51,354.	25,677.		25,677.	

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
RELEVANT WEALTH ADVISORS	118,271.	118,271.		0.	
MSSCT	31,566.	9,317.		22,249.	
TO FORM 990-PF, PG 1, LN 16C	149,837.	127,588.		22,249.	

FORM 990-PF	TAXES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL EXCISE TAX	46,085.	0.		0.	
FOREIGN TAXES	3,810.	3,810.		0.	
FEDERAL TAX - UBTI	19,206.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	69,101.	3,810.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PARTNERSHIP - INVESTMENT EXPENSES	40,145.	40,145.		0.
BANK CHARGES	30.	30.		0.
POSTAGE AND DELIVERY	53.	0.		53.
INSURANCE	518.	0.		518.
PAYROLL SERVICES	1,504.	0.		1,504.
PAYROLL TAXES	5,427.	0.		5,427.
MEMBERSHIPS	1,000.	0.		1,000.
OTHER INVESTMENT EXPENSES (BOOK ONLY)	1,217,431.	0.		0.
TO FORM 990-PF, PG 1, LN 23	1,266,108.	40,175.		8,502.

FORM 990-PF	CORPORATE STOCK		STATEMENT 8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
CORPORATE STOCK	11,991,743.	11,991,743.	
TOTAL TO FORM 990-PF, PART II, LINE 10B	11,991,743.	11,991,743.	

FORM 990-PF	CORPORATE BONDS		STATEMENT 9
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
CORPORATE BONDS	3,971,631.	3,971,631.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	3,971,631.	3,971,631.	

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	10
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MARCH CAPITAL OPPORTUNITY FUND III LP	COST	871,760.	871,760.
SFF REALTY FUND III LP	COST	286,032.	286,032.
CRYSTAL CAPITAL FUND	COST	1,734,254.	1,734,254.
TOTAL TO FORM 990-PF, PART II, LINE 13		2,892,046.	2,892,046.

FORM 990-PF	OTHER LIABILITIES	STATEMENT	11
DESCRIPTION		BOY AMOUNT	EOY AMOUNT
PROFESSIONAL FEES PAYABLE		9,716.	21,983.
FEDERAL EXCISE TAX		23,893.	39,178.
TAXES PAYABLE		0.	12,875.
TOTAL TO FORM 990-PF, PART II, LINE 22		33,609.	74,036.

FORM 990-PF

EXPENDITURE RESPONSIBILITY STATEMENT
PART VI-B, LINE 5D

STATEMENT 12

GRANTEE'S NAME

JARDIN BOTANICO DE CARTAGENA "GUILLERMO PINERES"

GRANTEE'S ADDRESSSECTOR MATUTE, KM 9 AUTOPISTA I-90 (CARTAGENA-TURBACO)
TURBACO, BOLIVAR, COLOMBIA, 131007

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>	<u>VERIFICATION DATE</u>
10,000.	12/04/19	10,000.	04/12/21

PURPOSE OF GRANT

THE JACQUIN ORNAMENTAL GARDEN

DATES OF REPORTS BY GRANTEE

4/12/2021 ANNUAL ER REPORT AND FINAL REPORT

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE

RESULTS OF VERIFICATION

THE FOUNDATION REVIEWED THE GRANT REPORT OF 4/12/2021 BUT DID NOT UNDERTAKE ANY VERIFICATION OF THE GRANTEE'S REPORT AS THERE HAS NOT BEEN ANY REASON TO DOUBT ITS ACCURACY OR RELIABILITY (REG. 53.4945-5(C)).

GRANTEE'S NAME

SOUTHERN HIGHLANDS RESERVE

GRANTEE'S ADDRESS558 SUMMIT RIDGE ROAD
LAKE TOXAWAY, NC 28747

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>	<u>VERIFICATION DATE</u>
18,500.	11/22/19	18,500.	11/23/21

PURPOSE OF GRANT

UTILITY VEHICLE SPRAYER AND ATTACHMENT

DATES OF REPORTS BY GRANTEE

11/23/2021 ANNUAL ER REPORT AND FINAL REPORT

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE

RESULTS OF VERIFICATION

THE FOUNDATION REVIEWED THE GRANT REPORT OF 11/23/2021 BUT DID NOT UNDERTAKE ANY VERIFICATION OF THE GRANTEE'S REPORT AS THERE HAS NOT BEEN ANY REASON TO DOUBT ITS ACCURACY OR RELIABILITY (REG. 53.4945-5(C)).

GRANTEE'S NAME

MONTGOMERY BOTANICAL CENTER INC

GRANTEE'S ADDRESS

11901 OLD CUTLER ROAD
MIAMI, FL 33156

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>	<u>VERIFICATION DATE</u>
5,000.	06/05/20	5,000.	11/24/20

PURPOSE OF GRANT

COVID-19 RESPONSE GRANT FOR GENERAL OPERATING SUPPORT

DATES OF REPORTS BY GRANTEE

11/24/2020 ANNUAL ER REPORT AND FINAL REPORT

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE

RESULTS OF VERIFICATION

THE FOUNDATION REVIEWED THE GRANT REPORT OF 11/24/2020 BUT DID NOT UNDERTAKE ANY VERIFICATION OF THE GRANTEE'S REPORT AS THERE HAS NOT BEEN ANY REASON TO DOUBT ITS ACCURACY OR RELIABILITY (REG. 53.4945-5(C)).

GRANTEE'S NAME

JARDIN BOTANICO DE CARTAGENA "GUILLERMO PINERES"

GRANTEE'S ADDRESSSECTOR MATUTE, KM 9 AUTOPISTA I-90 (CARTAGENA-TURB
TURBACO, BOLIVAR, COLOMBIA, 131007

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>	<u>VERIFICATION DATE</u>
5,000.	06/05/20	5,000.	04/12/21

PURPOSE OF GRANT

COVID-19 RESPONSE GRANT FOR GENERAL OPERATING SUPPORT

DATES OF REPORTS BY GRANTEE

4/12/2021 ANNUAL ER REPORT AND FINAL REPORT

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE

RESULTS OF VERIFICATION

THE FOUNDATION REVIEWED THE GRANT REPORT OF 4/12/2021 BUT DID NOT UNDERTAKE ANY VERIFICATION OF THE GRANTEE'S REPORT AS THERE HAS NOT BEEN ANY REASON TO DOUBT ITS ACCURACY OR RELIABILITY (REG. 53.4945-5(C)).

GRANTEE'S NAME

SOUTHERN HIGHLANDS RESERVE

GRANTEE'S ADDRESS558 SUMMIT RIDGE ROAD
LAKE TOXAWAY, NC 28747

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>	<u>VERIFICATION DATE</u>
5,000.	06/05/20	5,000.	11/23/21

PURPOSE OF GRANT

COVID-19 RESPONSE GRANT FOR GENERAL OPERATING SUPPORT

DATES OF REPORTS BY GRANTEE

11/23/2021 ANNUAL ER REPORT AND FINAL REPORT

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE

RESULTS OF VERIFICATION

THE FOUNDATION REVIEWED THE GRANT REPORT OF 11/23/21 BUT DID NOT UNDERTAKE ANY VERIFICATION OF THE GRANTEE'S REPORT AS THERE HAS NOT BEEN ANY REASON TO DOUBT ITS ACCURACY OR RELIABILITY (REG. 53.4945-5(C)).

GRANTEE'S NAME

MONTGOMERY BOTANICAL CENTER INC

GRANTEE'S ADDRESS

11901 OLD CUTLER ROAD
MIAMI, FL 33156

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>
5,000.	11/24/20	

PURPOSE OF GRANT

RECONFIGURING THE CYCAD GEOGRAPHIC COLLECTION

DATES OF REPORTS BY GRANTEE

NO REPORT RECEIVED THIS YEAR. FIRST REPORT DUE IN 2022.

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE

GRANTEE'S NAME

ILLAWARRA GREVILLEA PARK SOCIETY

GRANTEE'S ADDRESS

GREVILLEA PARK ROAD, PRINCES HIGHWAY
BULLI, NEW SOUTH WALES, AUSTRALIA, 2516

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>
7,960.	12/14/20	

PURPOSE OF GRANT

CONSTRUCTION OF INFORMATION CENTER/KIOSK

DATES OF REPORTS BY GRANTEE

NO REPORT RECEIVED THIS YEAR. FIRST REPORT DUE IN 2022.

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE

GENERAL EXPLANATION

STATEMENT 14

FORM/LINE IDENTIFIER AND DESCRIPTION/RETURN REFERENCE

PART VII-B - RELATED PARTY

EXPLANATION:

A TRUSTEE OWNS A COMPANY THAT PROVIDES INVESTMENT MANAGEMENT SERVICES TO THE TRUST. THE COMPANY RECEIVED \$118,271 IN FEES.

A TRUSTEE SERVES AS THE GRANTS DIRECTOR FOR THE TRUST, RECEIVING \$66,000 IN 2021.

THE TRUST RECEIVES ADMINISTRATIVE SERVICES FROM ANOTHER RELATED PARTY TRUST WHICH SHARES ONE TRUSTEE WITH THE TRUST. THE FEES PAID FOR THE ADMINISTRATIVE SERVICES WERE \$31,566 IN 2021. THE AGREEMENT TERMINATES DECEMBER 31, 2021.

THE PAYMENT OF COMPENSATION TO THESE DISQUALIFIED PERSONS FOR PERSONAL SERVICES IS REASONABLE AND IS NOT CONSIDERED AN ACT OF SELF DEALING.

Stanley Smith Horticultural Trust

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment
For Year Ended December 31, 2021**3a. Paid during the year**

Recipient Name and Address	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation Status of Recipient	Purpose of Grant or Contribution	Amount Paid in 2021
Arlington Garden In Pasadena Pasadena, CA	N/A	PC	Horticultural Guide for Mediterranean-climate plants	\$10,475
Atlanta Botanical Garden Inc. Atlanta, GA	N/A	PC	Renovation of the Perennial Garden at the Atlanta Botanical Garden's flagship Midtown location	\$5,000
Belize Botanic Gardens San Ignacio, Belize	N/A	NC (Foreign Public Charity Equivalent)	Landscaping With Edibles and Ornamentals.	\$15,000
Bellingrath Gardens and Home Foundation Inc. Theodore, AL	N/A	PC	Bellingrath Rose Garden Conservatory	\$6,450
Birmingham Botanical Society Inc. Birmingham, AL	N/A	PC	Native Rhododendron Species Jewel Box	\$10,000
Bok Tower Gardens Inc. Lake Wales, FL	N/A	PC	Historic Restoration of Olmsted-Designed Ornamental Garden	\$16,000
Botanic Gardens and Parks Authority Perth, Australia	N/A	NC (Foreign Public Charity Equivalent)	Ornamental trial beds for Western Australian species	\$15,000
Botanic Gardens Conservation International US Inc. San Marino, CA	N/A	PC	Houseplants as a conservation tool	\$10,000
California Native Plant Society Sacramento, CA	N/A	PC	Growing Community: Native Plant Webinars	\$28,000
Cheekwood Botanical Garden and Museum of Art Nashville, TN	N/A	PC	Cheekwood Botanical Gardens and Museum of Art General Operating Support	\$10,000
Chihuahuan Desert Research Institute Fort Davis, TX	N/A	PC	Enhancing the Ornamental Aesthetics at the CDRI Pollinator Garden	\$4,000
Council on Foundations Inc. Philadelphia, PA	N/A	PC	2021 Membership Dues	\$3,000
Dallas Arboretum & Botanical Society Inc. Dallas, TX	N/A	PC	Trial Garden Program	\$10,000
Denver Botanic Garden Inc. Denver, CO	N/A	PC	Documentation, Labeling and Interpretation of the Re-designed O'Fallon Perennial Walk	\$11,430
Desert Botanical Garden Phoenix, AZ	N/A	PC	Great Milkweed Grow Out Initiative	\$11,000
Evergreen Arboretum and Gardens Everett, WA	N/A	PC	Creating a Welcoming Entry	\$20,000
Friends of the University of Virginia's Blandy Experimental Farm Boyce, VA	N/A	PC	Iris Variety Display and Education Garden at the State Arboretum of Virginia	\$20,000
Ganna Walska Lotusland Santa Barbara, CA	N/A	PC	Teaching the Art of Niwaki Project and General Operating Support	\$10,000

* denotes expenditure responsibility grant

Stanley Smith Horticultural Trust

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment
For Year Ended December 31, 2021

Huntsville Madison County Botanical Garden Society Inc. Huntsville, AL	N/A	PC	Children's Garden Expansion - Tweetsville, Phase 2	\$30,000
Inala Foundation Inc. South Bruny, Australia	N/A	NC (Foreign Public Charity Equivalent)	Inala Jurassic Garden: development of shade-house and assistance with operating support.	\$10,000
Iowa State University Foundation Ames, IA	N/A	PC	From Soil to Sky: A Gardening Series for Beginners	\$10,000
Jacksonville Arboretum & Gardens Inc. Jacksonville, FL	N/A	PC	Fernery Grotto & Water Garden	\$10,000
Japanese Garden Society of Oregon Portland, OR	N/A	PC	General Operating Support	\$10,000
John J. Tyler Arboretum Media, PA	N/A	PC	Wister Rhododendron Azalea Bowl Planting	\$10,000
KidsgardeningOrg Inc. Burlington, VT	N/A	PC	Supporting Successful and Sustainable Youth Gardens through Garden Design Education	\$12,000
Klehm Arboretum and Botanic Garden Inc. Rockford, IL	N/A	PC	Primary maintenance vehicle and general operating support	\$10,000
Longue Vue House and Gardens Corporation New Orleans, LA	N/A	PC	Garden Path Renewal	\$5,000
Madison Square Park Conservancy Inc. New York, NY	N/A	PC	Madison Square Park Horticulture program 2022	\$5,000
Marie Selby Botanical Gardens Inc. Sarasota, FL	N/A	PC	Critical Horticulture Infrastructure Needs and White Cottage Ornamental Horticulture Restoration	\$10,000
Montclair Foundation Inc. Montclair, NJ	N/A	PC	General Operating of Van Vleck House & Gardens	\$5,000
Morton Arboretum Lisle, IL	N/A	PC	Facilitation and Research to aid Public Gardens as Sentinels against Invasive Plants	\$18,340
Olbrich Botanical Society Inc. Madison, WI	N/A	PC	Garden Internships & Conservatory Ornamentals	\$8,000
Piedmont Physic Garden Inc. Union, SC	N/A	PC	Fencing for Garden Expansion Project	\$5,000
Pine Hollow Arboretum Slingerlands, NY	N/A	PC	General Operating Support & Visitor Center Enhancement	\$10,000
PlantAmnesty Seattle, WA	N/A	PC	General Operating Support	\$10,000
Powell Gardens Inc. Kingsville, MO	N/A	PC	Orchid Collection and Education	\$15,000
Quail Gardens Foundation Inc. Encinitas, CA	N/A	PC	Evaluating Lepechinia ganderi (Gander's pitcher sage) as a native ornamental in San Diego County	\$15,000
Reeves-Reed Arboretum Summit, NJ	N/A	PC	New Educational Signage for Gardens	\$5,000

* denotes expenditure responsibility grant

Stanley Smith Horticultural Trust

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Royal Botanical Gardens Burlington, ON Canada	N/A	NC (Foreign Public Charity Equivalent)	RBG General Operating Support	\$5,000
Santa Barbara Botanic Garden Inc. Santa Barbara, CA	N/A	PC	Ornamental California Native Plant Establishment Trials	\$11,700
Sonnenberg Gardens Canandaigua, NY	N/A	PC	Sonnenberg Gardens Operations Funds	\$10,000
Swarthmore College Swarthmore, PA	N/A	PC	Upgrading and integrating The Scott Arboretum's plant records software and systems	\$15,000
The University of Tennessee Foundation Inc. Knoxville, TN	N/A	PC	Growing Futures: Student Internships at the University of Tennessee Gardens	\$15,000
Trustees of the University of Pennsylvania Philadelphia, PA	N/A	PC	Informational Plant Tagging Project	\$15,000
Universidad del Valle sede Palmira Palmira, Colombia	N/A	NC (Foreign Public Charity Equivalent)	A plant tissue culture laboratory for propagation and breeding of native Colombian species with ornamental value	\$18,000
Universidad Nacional Autónoma de México Cd. Universitaria, Deleg. Coyoacán, Mexico	N/A	NC (Foreign Public Charity Equivalent)	Propagation Program of Tropical Ornamental Plants and Its Training	\$20,000
University of Arizona Foundation Tucson, AZ	N/A	PC	Desert Trees Park -- Transforming a Research Field to a Small Botanical Garden	\$10,000
University of Florida Foundation Inc. Gainesville, FL	N/A	PC	Wilmot Botanical Gardens Utility Vehicle	\$13,891
University of Hawaii Foundation Honolulu, HI	N/A	PC	Purchase of a weed steaming equipment for non-chemical weed control around the living collections at Lyon Arboretum	\$15,000
Village of Pinecrest Pinecrest, FL	N/A	GOV	Horticultural Assistant	\$19,891
Wave Hill Incorporated Bronx, NY	N/A	PC	Ornamental Gardening Internships	\$20,000
Wild Ones - Natural Landscapers Ltd. Neenah, WI	N/A	PC	Native Garden Designs	\$30,000
Total			▶ 3a	\$647,177

3b. Approved during the year for future payment

No grants that were approved in 2021 have future payments

* denotes expenditure responsibility grant

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Form 990-PF
For Year Ended December 31, 2021

INFORMATION WITH RESPECT TO EXPENDITURE RESPONSIBILITY GRANTS

Grantee:

Jardín Botánico de Cartagena “Guillermo Piñeres”
Sector Matute, km 9 Autopista I-90 (Cartagena–Turbaco)
Turbaco, Bolívar, 131007
Colombia

Payments:

\$10,000 paid on 12/4/2019
\$10,000 Total

Purpose:

The Jacquin Ornamental Garden

Amount of Grant Spent by Grantee:

\$10,000

Date of Report(s) Received from Grantee:

4/12/2021: Annual ER Report and Final Report

Diversion:

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

Verification:

The foundation reviewed the Grant Report of 4/12/2021 but did not undertake any verification of the grantee's report as there has not been any reason to doubt its accuracy or reliability (Reg. 53.4945-5(c)).

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Form 990-PF

For Year Ended December 31, 2021

Grantee:

Southern Highlands Reserve

558 Summit Ridge Rd.

Lake Toxaway, NC 28747

Payments:

\$18,500 paid on 11/22/2019

\$18,500 Total

Purpose:

Utility Vehicle Sprayer and Attachment

Date of Report(s) Received from Grantee:

11/23/2021: Annual ER Report and Final Report

Amount of Grant Spent by Grantee:

\$18,500

Diversion:

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

Verification:

The foundation reviewed the Grant Report of 11/23/2021 but did not undertake any verification of the grantee's report as there has not been any reason to doubt its accuracy or reliability (Reg. 53.4945-5(c)).

Stanley Smith Horticultural Trust

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Form 990-PF

For Year Ended December 31, 2021

Grantee:

Montgomery Botanical Center Inc

11901 Old Cutler Road

Miami, FL 33156

Payments:

\$5,000 paid on 6/5/2020

\$5,000 Total

Purpose:

COVID-19 Response Grant for staff salaries

Date of Report(s) Received from Grantee:

11/24/2020: Annual ER Report and Final Report

Amount of Grant Spent by Grantee:

\$5,000

Diversion:

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

Verification:

The foundation reviewed the Grant Report of 11/24/2020 but did not undertake any verification of the grantee's report as there has not been any reason to doubt its accuracy or reliability (Reg. 53.4945-5(c)).

Stanley Smith Horticultural Trust

94-6209165

Form 990-PF

For Year Ended December 31, 2021

Grantee:

Jardín Botánico de Cartagena “Guillermo Piñeres”

Sector Matute, km 9 Autopista I-90 (Cartagena–Turbaco)

Turbaco, Bolívar, 131007

Colombia

Payments:

\$5,000 paid on 6/5/2020

\$5,000 Total

Purpose:

COVID-19 Response Grant for salaries, plant care, and supplies

Amount of Grant Spent by Grantee:

\$5,000

Date of Report(s) Received from Grantee:

4/12/2021: Annual ER Report and Final Report

Diversion:

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

Verification:

The foundation reviewed the Grant Report of 4/12/2021 but did not undertake any verification of the grantee's report as there has not been any reason to doubt its accuracy or reliability (Reg. 53.4945-5(c)).

Stanley Smith Horticultural Trust

94-6209165

Form 990-PF

For Year Ended December 31, 2021

Grantee:

Southern Highlands Reserve

558 Summit Ridge Rd.

Lake Toxaway, NC 28747

Payments:

\$5,000 paid on 6/5/2020

\$5,000 Total

Purpose:

COVID-19 Response Grant to purchase materials and equipment

Amount of Grant Spent by Grantee:

\$5,000

Date of Report(s) Received from Grantee:

11/23/2021: Annual ER Report and Final Report

Diversion:

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

Verification:

The foundation reviewed the Grant Report of 11/23/2021 but did not undertake any verification of the grantee's report as there has not been any reason to doubt its accuracy or reliability (Reg. 53.4945-5(c)).

Stanley Smith Horticultural Trust

94-6209165

Form 990-PF

For Year Ended December 31, 2021

Grantee:

Montgomery Botanical Center Inc

11901 Old Cutler Road

Miami, FL 33156

Payments:

\$5,000 paid on 11/24/2020

\$5,000 Total

Purpose:

Reconfiguring the Cycad Geographic Collection

Amount of Grant Spent by Grantee:

\$0

Date of Report(s) Received from Grantee:

No report was due or received this year. The report will be due in 2022 and will be included in that year's return.

Diversion:

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

Stanley Smith Horticultural Trust

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Form 990-PF

For Year Ended December 31, 2021

Grantee:

Illawarra Grevillea Park Society
Grevillea Park Road, Princes Highway
Bulli, New South Wales
Australia, 2516

Payments:

\$7,960 paid on 12/14/2020

\$7,960 Total

Purpose:

Construction of Information Center/Kiosk

Amount of Grant Spent by Grantee:

\$0

Date of Report(s) Received from Grantee:

No report was due or received this year. The report will be due in 2022 and will be included in that year's return.

Diversion:

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.