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Short Form

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

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

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

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

AI	For the :	2021 calenda	rr year, or tax year beginning January 01, 2021, and ending		Dec	ember 31, 20 21
B	Check if ap	oplicable:	C Name of organization	D Empl	oyer ide	ntification number
	Address c	hange	ROLLING START NC		84	-1729605
	Name cha	inge	Number and street (or P.O. box if mail is not delivered to street address) Room/suite			mber
=	Initial retur		83 MEADOW VIEW DR, c/o Clifford Faul		828	3-736-8409
	Final return	n/terminated	City or town, state or province, country, and ZIP or foreign postal code	F Grou	ıp Exen	nption
	Application		SYLVA, NC 28779-9414	Num	nber 🕨	
		ting Method:	Cash 🛛 Accrual Other (specify) ►	Check	► 🛛 if	the organization is not
	Nebsite		JStartNC.org			ch Schedule B
JТ	ax-exen	npt status (che	ck only one) — 🔽 501(c)(3) 🔲 501(c) () ◀ (insert no.) 🔲 4947(a)(1) or 🔲 527	(Form 99	90).	
			Corporation Trust Association Other			
			7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if tota	al assets		
(Pa	rt II, colı	umn (B)) are \$	500,000 or more, file Form 990 instead of Form 990-EZ		▶ \$	100,699
Ρ	art I	Revenu	e, Expenses, and Changes in Net Assets or Fund Balances (see the	instruc	ctions	for Part I)
			the organization used Schedule O to respond to any question in this Part I			
	1		ns, gifts, grants, and similar amounts received		1	100,365
	2		ervice revenue including government fees and contracts		2	234
	3		p dues and assessments		3	0
	4	Investment	income		4	0
	5a	Gross amo	unt from sale of assets other than inventory 5a	0		
	b		or other basis and sales expenses	0		
	c		s) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6		fundraising events:			
	а	Gross inco	ome from gaming (attach Schedule G if greater than			
ue			6a	0		
Revenue	b	Gross inco	me from fundraising events (not including \$ 0 of contribution	ons		
ě			aising events reported on line 1) (attach Schedule G if the			
_		sum of suc	h gross income and contributions exceeds \$15,000) 6b	0		
	c	Less: direc	t expenses from gaming and fundraising events 6c	0		
	d	Net income	e or (loss) from gaming and fundraising events (add lines 6a and 6b and su	btract		
		line 6c) .			6d	0
	7a	Gross sales	s of inventory, less returns and allowances 7a	100		
	b	Less: cost	of goods sold	1,781		
	c	Gross profi	t or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	(1,681)
	8	Other rever	nue (describe in Schedule O)		8	0
	9	Total reve	nue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	. 🕨	9	98,918
	10		similar amounts paid (list in Schedule O)		10	77,276
	11	Benefits pa	id to or for members		11	0
es	12	Salaries, ot	her compensation, and employee benefits		12	0
Expenses	13	Profession	al fees and other payments to independent contractors		13	0
ğ	14	Occupancy	r, rent, utilities, and maintenance		14	0
ш	15		blications, postage, and shipping		15	62
	16		nses (describe in Schedule O)		16	5,690
	17	Total expe	nses. Add lines 10 through 16	. 🕨	17	83,028
ş	18		deficit) for the year (subtract line 17 from line 9)		18	15,890
set	19		or fund balances at beginning of year (from line 27, column (A)) (must agre	e with		
As		-	r figure reported on prior year's return)		19	33,855
Net Assets	20		ges in net assets or fund balances (explain in Schedule O)		20	0
~	21	Net assets	or fund balances at end of year. Combine lines 18 through 20	. 🕨	21	49,745
For	Paper	work Reduct	on Act Notice, see the separate instructions. Cat. No. 10642			Form 990-EZ (2021)

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Par	t II Balance Sheets (see the instructions t	for Part II)				_
	Check if the organization used Schedule	O to respond to ar	ny question in this I	Part II....		🖸
	÷	•	<u>·</u> ·	(A) Beginning of year		(B) End of year
22	Cash, savings, and investments		[309	22	13,874
23	Land and buildings		[0	23	0
24	Other assets (describe in Schedule O)		[34,566	24	38,149
25	Total assets		[34,875	25	52,023
26	Total liabilities (describe in Schedule O)		[1,020	26	2,278
27	Net assets or fund balances (line 27 of column	(B) must agree with	n line 21)	33,855	27	49,745
Par		• •		,		
	Check if the organization used Schedule	O to respond to an	ny question in this I	Part III 🛛 . 🔲	(D-	Expenses
What	is the organization's primary exempt purpose?	See Schedule O			· ·	quired for section (c)(3) and 501(c)(4)
Desc	ribe the organization's program service accompli	shments for each o	f its three largest pr	rogram services.	1	anizations; optional for
	easured by expenses. In a clear and concise m		e services provided	, the number of	othe	ers.)
<u> </u>	ons benefited, and other relevant information for ea	· · ·				_
	Rolling Start NC refurbished and awarded 20 vehicles at					
	se vehicles were donated to Rolling Start and then repair					
	f transportation. An Independent Committee reviewed a					
	(Grants \$ 9,547) If this amount	includes foreign gra	ints, check here .	🕨 🗖	28 a	a 83,028
29						
	(Grants \$ 0) If this amount	includes foreign gra	ints, check here .	🕨 🗖	29 a	3
30						
		includes foreign gra			30a	a
	Other program services (describe in Schedule O)					
		includes foreign gra			31a	
	Total program service expenses (add lines 28a t				32	
Part	List of Officers, Directors, Trustees, and Key Check if the organization used Schedule					ć
	Check II the organization used Schedule			Part IV	· ·	· · · · <u>D</u>
		(b) Average	(c) Reportable compensation	(d) Health benefits,		
	(a) Name and title	hours per week	(Forms W-2/1099-MISC/	contributions to employ benefit plans, and		other compensation
		devoted to position	1099-NEC) (if not paid, enter -0-)	deferred compensation		·
Clifford	Fault					
Preside		8.00	0		0	0
Earl Ha						
Vice Pr		2.00	0		0	0
Frank C						
Treasu		2.00	0		0	0
		-				
		-				
		-				
		-				
		-				
					+	
		1				
					-	
		-				
					_	
		-				

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Part				_
	instructions for Part V.) Check if the organization used Schedule O to respond to any question in this	Part		
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a		Yes	No
	detailed description of each activity in Schedule O	33		
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
С	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets			
	during the year? If "Yes," complete applicable parts of Schedule N	36		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0		_	_
b 38a	Did the organization file Form 1120-POL for this year?	37b		
oou	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved			
39	Section 501(c)(7) organizations. Enter: 39a			
a b	Initiation fees and capital contributions included on line 9 39a Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:			
	section 4911 ► 0 ; section 4912 ► 0 ; section 4955 ► 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958			
	excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
с	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed			
	on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line			
е	40c reimbursed by the organization			
C	transaction? If "Yes," complete Form 8886-T	40e		
41	List the states with which a copy of this return is filed ►			
42a	The organization's books are in care of ► Clifford Faull Telephone no. ► (828))78	
b	Located at ► 83 MEADOW VIEW DR, c/o Clifford Faul, SYLVA, NC ZIP + 4 ► 28779 At any time during the calendar year, did the organization have an interest in or a signature or other authority over	-9414	Vee	Ne
b	a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country >	42b	Yes	
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and			
	Financial Accounts (FBAR).			
С	At any time during the calendar year, did the organization maintain an office outside the United States? . If "Yes," enter the name of the foreign country ►	42c		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year		.)	
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		
с	Did the organization receive any payments for indoor tanning services during the year?	44c		
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44-1		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	44d 45a		
чJа b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the	1 0a		
	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of			
	Form 990-EZ. See instructions	45b		

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46	Did the organization engage, directly or in	ndirectly in political c	ampaign activities on	hehalf of or in opposi	tion	Yes	No	
40	to candidates for public office? If "Yes," of							
Part	All section 501(c)(3) organization 50 and 51.	is must answer que		-	e tables f	or lin	es	
	Check if the organization used Sc	nedule O to respond	to any question in tr	nis Part VI	<u> </u>	Yes	. <u> </u>	
47	Did the organization engage in lobbying year? If "Yes," complete Schedule C, Par		section 501(h) election	n in effect during the	tax . 47			
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E							
49a	a Did the organization make any transfers to an exempt non-charitable related organization?							
b								
50	employees) who each received more than							
	(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimate other con			
None		0	0	0			0	
f 51	Total number of other employees paid ov Complete this table for the organization \$100,000 of compensation from the orga	's five highest compe		contractors who eac	h received	more	e thar	
	(a) Name and business address of each independent		(b) Type of servi	ice (c) Compensat	on		
NONE								

d	d Total number of other independent contractors each receiving over \$100,000 ►							
52	Did the organization complete Schedule A? Note: All se	ection 501(c)(3) organizations must attach a						

completed Schedule A . 🕨 🔽 Yes 🔲 No . . .

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

Sign Here	Signature of officer Frank R Cooper Treasurer			Date		
	Type or print name and title					
Paid Preparer	Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN
Use Only	Firm's name	Firm's EIN ►				
	Firm's address ►	Phone no.				
May the IRS	discuss this return with the prep	parer shown above? See instruction	s		🕨 [Yes 🗌 No

SCHE	DULE	ŀ
(Form	990)	

Public Charity Status and Public Support

Department of the Treasury Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust
Attach to Form 990 or Form 990-EZ.

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



Open to Public

Inspection

Employer identification number

Name of the organization ROLLING START NC

84-1729605

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - **b Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations .
 - g Provide the following information about the supported organization(s).

-	<u> </u>	•••		***			
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	listed in your governing		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
Tota							

Schedu	le A (Form 990) 2021						Page 2
Part	(Complete only if you checked th	ne box on line	e 5, 7, or 8 of	Part I or if th	e organizatio	n failed to qu	
Sacti	Part III. If the organization fails to on A. Public Support	o quality unde	er the tests is	sted below, p	lease comple	ete Part III.)	
	dar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(a) 2021	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			(6) 2019	(d) 2020	(e) 2021	
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge.						
4	Total. Add lines 1 through 3.						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6	Public support. Subtract line 5 from line 4						
-	on B. Total Support	1					
	dar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on .			1			
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10				-		
12	Gross receipts from related activities, etc					12	
13	First 5 years. If the Form 990 is for the						
	organization, check this box and stop he						🕨 🔲
	on C. Computation of Public Suppor			44 1. (0)			
14	Public support percentage for 2021 (line 6					14	<u>%</u>
15 16a	Public support percentage from 2020 Sch 33 ¹ / ₃ % support test-2021. If the organ					15	%
IUd	box and stop here. The organization qua						
b	33 ¹ / ₃ % support test-2020. If the organi			-			
5							
17a							
b	10%-facts-and-circumstances test -20 15 is 10% or more, and if the organization	on meets the fa	acts-and-circu	mstances test,	check this bo	x and stop he	ere. Explain
18	in Part VI how the organization meets the organization				horidara.		🕨 🗖
	instructions						

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Secti	on A. Public Support				·				
Calen	ıdar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total		
1	Gifts, grants, contributions, and membership fees	0	0	19,186	60,466	100,365	180 017		
	received. (Do not include any "unusual grants.")	0	0	19,100	60,400	100,305	180,017		
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0	O	3,098	334	3,432		
3	Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0		
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0		
5	The value of services or facilities furnished by a governmental unit to the organization without charge.	0	0	0	0	0	0		
6	Total. Add lines 1 through 5.	0	0	19,186	63,564	100,699	183,449		
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	c	0		
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0		
с	Add lines 7a and 7b	0	0	0	0	0	0		
8	Public support. (Subtract line 7c from line 6.)		0				183,449		
Secti	ion B. Total Support	4	-	a a		6			
	Idar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total		
9	Amounts from line 6	0	0	19,186	63,564	100,699	183,449		
10a	Gross income from interest, dividends,								
	payments received on securities loans, rents, royalties, and income from similar sources .	0	0	0	1	0	1		
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0		
С	Add lines 10a and 10b	0	0	0	1	0	1		
11	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0		
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	O	0	0		
13	Total support. (Add lines 9, 10c, 11, and 12.)	0	0	19,186	63,565	100,699	183,450		
14	First 5 years. If the Form 990 is for the organization, check this box and stop he	-			•	ar as a section	1 501(c)(3) ► □		
Secti	ion C. Computation of Public Suppor					22 A2			
15	Public support percentage for 2021 (line 8					15	100.00%		
16	Public support percentage from 2020 Sch				8 8 8 8 8	16	100.0000%		
Secti	on D. Computation of Investment In		•						
17									
18									
19a	33 ¹ / ₃ % support tests - 2021. If the organ 17 is not more than 33 ¹ / ₃ %, check this box								
b	33 ¹ / ₃ % support tests – 2020. If the organiz line 18 is not more than 33 ¹ / ₃ %, check this								
20		-	-	•					
-	20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions b Schedule A (Form 990) 2021								

Part IV **Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- Did the organization have any supported organization that does not have an IRS determination of status 2 under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization gualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 8 7? If "Yes," complete Part I of Schedule L (Form 990).
- Was the organization controlled directly or indirectly at any time during the tax year by one or more 9a disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit С from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No			
1					
2					
3a					
3b					
3c					
4a					
4b					
4c		_			
+0					
5a					
5b					
5c					
6					
7					
8					
9a					
9b					
9c					

10a

10b

c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI.**

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

- Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

Section E. Type III Functionally Integrated Supporting Organizations

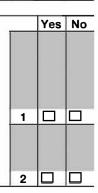
- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. Complete line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

Yes No

2a

2b

3a



Yes No

1

11c

Part	V Type III Non-Functionally Integrated 509(a)(3) Supporting Org	ganiza	ations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organ	g trust	on Nov. 20, 1970 (exp	
Section A-Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B-Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
а		1a		
b		1b		
c		10		
	Total (add lines 1a, 1b, and 1c)	1d		
<u>d</u>		Iu		
е	Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C-Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to	6		
7	emergency temporary reduction (see instructions). Check here if the current year is the organization's first as a non-functional	6		

(see instructions).

Part	V Type III Non-Functionally Integrated 509(a)(3	3) Supporting Organi	zations (continue	d)	Page
Sect	ion D–Distributions			,	Current Year
1	Amounts paid to supported organizations to accomplish	exempt purposes		1	
2	Amounts paid to perform activity that directly furthers exe				
organizations, in excess of income from activity					
3	Administrative expenses paid to accomplish exempt purp	oses of supported orga	nizations	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required-	-provide details in Part	VI)	5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to whic (provide details in Part VI). See instructions.	h the organization is res	ponsive	8	
9	Distributable amount for 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
		(i)	(ii)		(iii)
Sect	ion E—Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2021	ns	Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2021				
	(reasonable cause required - explain in Part VI). See				
	instructions.				
3	Excess distributions carryover, if any, to 2021				
а	From 2016				
b	From 2017				
С	From 2018				
d	From 2019				
е	From 2020	8			
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2021 distributable amount				
i	Carryover from 2016 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2021 from				
	Section D, line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2021 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2021, if				
	any. Subtract lines 3g and 4a from line 2. For result				
	greater than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2021. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2022. Add lines 3j and 4c.				
8	Breakdown of line 7:				
а	Excess from 2017		j		
b	Excess from 2018				
С	Excess from 2019				
d	Excess from 2020				
e	Excess from 2021				

Sche	dule	В
(Form	990)	

Schedule of Contributors

OMB No. 1545-0047

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



Employer identification number

84-1729605

Name of the organization

ROLLING START NC

Department of the Treasury Internal Revenue Service

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- □ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

0

Name of organization

ROLLING START NC

Employer identification number 84-1729605

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
1	Michael Saunders 1197 Old Cullowhee Road Sylva, North Carolina (NC)28779	\$10,000_	PersonIPayrollINoncashI(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
2	Nantahala Health Foundation 1574 Highlands Road Franklin, North Carolina (NC)28734	 \$5,000_	PersonIPayrollINoncashI(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
3	Town of Sylva 83 Allen Street Sylva, North Carolina (NC)28779	 \$\$	PersonIPayrollINoncashI(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		 \$\$	PersonPayrollNoncash(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		 \$\$	PersonPayrollNoncashI(Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		 \$\$	PersonPayrollNoncashI(Complete Part II for noncash contributions.)		

Schedule B (Form 990) (2021)

Schedule B (Form 990) (2021)

Name of organization ROLLING START NC **Employer identification number** 84-1729605

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	Donated vehicle: 2012 Dodge Charger VIN# 2C3CDXATXCH305		
		\$10,800	11/02/2021
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		· · · · · · · · · · · · · · · · · · ·	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

Schedule B (Form 990) (2021)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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



Employer identification number 84–1729605

Internal Revenue Service Name of the organization ROLLING START NC

Department of the Treasury

Reasonable Cause Explanation:

Rolling Start NC, Inc. applied for a reclassification from a Private Foundation to a Public Charity. We applied for an extension as we waited for the IRS determination. We were granted the Public Charity designation retroactive to our original date of organization.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or Form 990-EZ.

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



Employer identification number 84-1729605

Internal Revenue Service Name of the organization

Department of the Treasury

ROLLING START NC

#1: FormAndLineReferenceDesc: Part I, line 10

Class of Grant: Charitable; Names: 20 Grantees; Description: Vehicles that were refurbished; Book Value: 77276; How BV was determined: Kelly Blue Book for value of car dona

\$77,276

How BV was determined: Kelly Blue Book for value of car donated plus actual cost for parts and services; How was FMV determined: Same as BV Grants dated: All of calendar year 2021

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or Form 990-EZ.

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



Employer identification number 84-1729605

Internal Revenue Service Name of the organization ROLLING START NC

Department of the Treasury

#1: FormAndLineReferenceDesc: Part I, line 16

Bank Fees 15.46; Taxes -404.76; Consumable Supplies 908.49; Office Supplies 83.75; Licences & Fees 673.65; Insurance 2530.00; Depreciation 1877.13; Tools 7.00; Total Other Expense: 5690.72

\$5,690

SCHEDULE O (Form 990)	Supplemental Information to Form Complete to provide information for responses to Form 990 or 990-EZ or to provide any addition Attach to Form 990 or Form 99	specific questions on onal information.	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	► Attach to Form 990 or Form 99 ► Go to www.irs.gov/Form990 for the lates		Open to Public Inspection
Name of the organization ROLLING START NC			entification number 84-1729605
#1: FormAndLineReference	eDesc: Part II, line 24	BOY Amount :	EOY Amount :
Accounts Receivable (NC Sales	Tax)		\$55
Inventory (Donated Vehicles)		\$26,1	19 \$31,02
_			
Durable Assets: BOY Cost 9,385 EOY	.63 less A/D 938.57 Net: 8,447.06; Cost 9,385.63 less A/D 2,815.70 Net 6,569.93	\$8,4	47 \$6,57

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or Form 990-EZ.

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



Internal Revenue Service Name of the organization ROLLING START NC

Department of the Treasury

#1: FormAndLineReferenceDesc: Part II, line 26

84-1729605

BOY Amount : EOY Amount :

\$1,020

..... \$2,278

Accounts Payable

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or Form 990-EZ.

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



Employer identification number 84-1729605

Internal Revenue Service Name of the organization ROLLING START NC

Department of the Treasury

FormAndLineReferenceDesc: Part III, Line 28

Rolling Start NC refurbished and awarded 20 vehicles at no cost to needy individuals or families in 2021. These vehicles were donated to Rolling Start and then repaired and refurbished by our volunteers as a safe mode of transportation. An Independent Committee reviewed applications and assigned recepients for these vehicles.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or Form 990-EZ.

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



Employer identification number

84-1729605

Department of the Treasury Internal Revenue Service Name of the organization

ROLLING START NC

Tax Exempt Purpose Explanation

Provide safe vehicles to needy individuals or families.