

Return of Organization Exempt From Income Tax

2014

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.
Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Header section A-M containing organization details: THE HELPING HANDS OF CLEMSON INC, EIN 57-0722226, address PO BOX 561, CLEMSON, SC 29633, and tax-exempt status 501(c)(3).

Part I Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows 1-22 with numerical data for 2014 and 2013.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature area for JENNIFER BARBOUR, PRESIDENT, including signature and date fields.

Paid Preparer Use Only section for CHRISTIAN J SCHMUTZ CPA, including name, signature, date, and firm information.

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

HELPING HANDS OF CLEMSON'S MISSION IS TO PROVIDE A SAFE AND NURTURING ENVIRONMENT, SHELTER AND BEDDING, AND THE ESSENTIAL NECESSITIES FOR THE SURVIVAL OF ABUSED AND NEGLECTED CHILDREN.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

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

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

4a (Code: ) (Expenses \$ 567,893 including grants of \$ ) (Revenue \$ )

IN 1978, HELPING HANDS OF CLEMSON WAS ESTABLISHED BY PRESIDENT JEAN TULLI AND COFOUNDER, ELAINE CHISMAN. SIX YEARS LATER IN AUGUST OF 1984, THE SHELTER FIRST OPENED TO RECEIVE CHILDREN. AT THAT TIME, THE SHELTER WAS LICENSED TO HOLD A CAPACITY OF 16 CHILDREN. NOW, THE ORGANIZATION HAS GROWN TO HOUSE AN AVERAGE OF 40-45 CHILDREN. MOST OF THE CHILDREN COME FROM ANDERSON, OCONEE, AND PICKENS COUNTIES, BUT WE ARE ALSO LICENSED TO SERVE CHILDREN FROM ABBEVILLE, EDGEFIELD, GREENVILLE, GREENWOOD, LAURENS, MCCORMICK, NEWBERRY, AND SALUDA COUNTIES. ALL OF THE CHILDREN THAT ARE PLACED IN THE SHELTER ARE REFERRED BY THE DEPARTMENT OF SOCIAL SERVICES. IN SOME CASES, THEY HAVE BEEN NEGLECTED, WHILE IN OTHER CASES, THEY HAVE BEEN SEXUALLY, PHYSICALLY, AND/OR EMOTIONALLY ABUSED. IN MILD CASES OF ABUSE AND NEGLECT, THE CHILDREN ARE ALLOWED TO RETURN TO THEIR OWN HOMES. OUR GOAL IS TO REUNITE AS MANY FAMILIES AS POSSIBLE.

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

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

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

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

4e Total program service expenses 567,893

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

|     |   | Yes | No |
|-----|---|-----|----|
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .   |     | X  |
| 22  | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .   |     | X  |
| 23  | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .  |     | X  |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .                            |     | X  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   |     |    |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .  |     |    |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .   |     |    |
| 25a | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .   |     | X  |
| b   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .                                       |     | X  |
| 26  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .                                 |     | X  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . . |     | X  |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):   |     |    |
| a   | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .   |     | X  |
| b   | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .  |     | X  |
| c   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .  |     | X  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .  |     | X  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .  |     | X  |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .  |     | X  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .  |     | X  |
| 33  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .  |     | X  |
| 34  | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .  | X   |    |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .   |     | X  |
| b   | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .   |     |    |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .   |     | X  |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .   |     | X  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .   | X   |    |

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for line numbers (1a-14b), descriptions, and Yes/No checkboxes. Includes sections for backup withholding, federal employment tax returns, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; a The organization's CEO, Executive Director, or top management official; b Other officers or key employees of the organization; If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed SC; 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [ ] Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: JENNIFER BARBOUR (864) 654-6154, PO BOX 561, CLEMSON, SC 29633

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and Title                        | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) <u>JEAN E TULLI</u><br>DIRECTOR          | 1.00   | X   |                       |         |              |                              | 0      | 0  | 0   |   |
| (2) <u>BRIDGETTE STEPHENS</u><br>CO-CHAIRMAN | 1.00   | X   |                       |         |              |                              | 0      | 0  | 0   |   |
| (3) <u>RON SMITH</u><br>CHAIRMAN             | 1.00   | X   |                       |         |              |                              | 0      | 0  | 0   |   |
| (4) <u>RICHY BROCK</u><br>TREASURER          | 1.00   | X   |                       |         |              |                              | 0      | 0  | 0   |   |
| (5) <u>RICK BAILEY</u><br>DIRECTOR           | 1.00   | X   |                       |         |              |                              | 0      | 0  | 0   |   |
| (6) <u>BUTCH FERRE</u><br>DIRECTOR           | 1.00   | X   |                       |         |              |                              | 0      | 0  | 0   |   |
| (7) <u>REBECCA BOWMAN</u><br>SECRETARY       | 1.00   | X   |                       |         |              |                              | 0      | 0  | 0   |   |
| (8) <u>JENNIFER BARBOUR</u><br>PRESIDENT     | 40.00  |   |                       | X       |              |                              | 47,424 | 0  | 0   |   |
| (9) -----                                    | -----  |   |                       |         |              |                              |        |  |   |   |
| (10) -----                                   | -----  |   |                       |         |              |                              |        |  |   |   |
| (11) -----                                   | -----  |   |                       |         |              |                              |        |  |   |   |
| (12) -----                                   | -----  |   |                       |         |              |                              |        |  |   |   |
| (13) -----                                   | -----  |   |                       |         |              |                              |        |  |   |   |
| (14) -----                                   | -----  |   |                       |         |              |                              |        |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |               | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|---------------|--|---|---|
|  |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former        |  |   |   |
| (15) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (16) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (17) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (18) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (19) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (20) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (21) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (22) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (23) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (24) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| (25) -----   | -----  |  |                       |         |              |                              |               |  |   |   |
| <b>1b Sub-total</b> .....  |  |  |                       |         |              |                              |               |  |   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... |  |  |                       |         |              |                              |               |  |   |   |
| <b>d Total (add lines 1b and 1c)</b> .....                           |  |  |                       |         |              |                              | <b>47,424</b> | <b>0</b>   | <b>0</b>  |   |

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

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

**Section B. Independent Contractors**

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

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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

**Part VIII Statement of Revenue**

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

|  |   | (A)<br>Total revenue   | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |  |
|--|---|--|--|---|--|--|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>                | <b>1a</b> Federated campaigns . . . . .   | <b>1a</b>  |  |   |  |  |
|  | <b>b</b> Membership dues . . . . .  | <b>1b</b>  |  |   |  |  |
|  | <b>c</b> Fundraising events . . . . .   | <b>1c</b>  |  |   |  |  |
|  | <b>d</b> Related organizations . . . . .  | <b>1d</b>  |  |   |  |  |
|  | <b>e</b> Government grants (contributions) . .  | <b>1e</b> 857,022  |  |   |  |  |
|  | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above  | <b>1f</b> 232,381  |  |   |  |  |
|  | <b>g</b> Noncash contributions included in lines 1a-1f: \$  |  |  |   |  |  |
|  | <b>h Total.</b> Add lines 1a-1f . . . . .   |  | 1,089,403  |   |  |  |
| <b>Program Service Revenue</b>   | <b>2a</b> _____   | Business Code  |  |   |  |  |
|  | <b>b</b> _____  |  |  |   |  |  |
|  | <b>c</b> _____  |  |  |   |  |  |
|  | <b>d</b> _____  |  |  |   |  |  |
|  | <b>e</b> _____  |  |  |   |  |  |
|  | <b>f</b> All other program service revenue . . . . .  |  |  |   |  |  |
|  | <b>g Total.</b> Add lines 2a-2f . . . . .   |  |  |   |  |  |
| <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest,<br>and other similar amounts) . . . . .  |  | 555  |   | 555  |  |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds . . . . .   |  |  |   |  |  |
|  | <b>5</b> Royalties . . . . .  |  |  |   |  |  |
|  | <b>6a</b> Gross rents . . . . .   | (i) Real   |  |   |  |  |
|  |   | (ii) Personal  |  |   |  |  |
|  |   | <b>b</b> Less: rental expenses . . . . .                           |  |   |  |  |
|  |   | <b>c</b> Rental income or (loss) . . . . .                         |  |   |  |  |
|  | <b>d</b> Net rental income or (loss) . . . . .  |  |  |   |  |  |
|  | <b>7a</b> Gross amount from sales of<br>assets other than inventory   | (i) Securities   |  |   |  |  |
|  |   | (ii) Other   |  |   |  |  |
|  |   | <b>b</b> Less: cost or other basis<br>and sales expenses . . . . . |  |   |  |  |
|  |   | <b>c</b> Gain or (loss) . . . . .                                  |  |   |  |  |
|  | <b>d</b> Net gain or (loss) . . . . .   |  |  |   |  |  |
|  | <b>8a</b> Gross income from fundraising<br>events (not including \$ _____<br>of contributions reported on line 1c).<br>See Part IV, line 18 . . . . . | <b>a</b> 16,685  |  |   |  |  |
|  |   | <b>b</b> Less: direct expenses . . . . .                           | <b>b</b> 2,231                                     |   |  |  |
| <b>c</b> Net income or (loss) from fundraising events . . . . .                  |   |  | 14,454   |   | 14,454   |  |
| <b>9a</b> Gross income from gaming activities.<br>See Part IV, line 19 . . . . . | <b>a</b>  |  |  |   |  |  |
|  | <b>b</b> Less: direct expenses . . . . .  | <b>b</b>   |  |   |  |  |
|  | <b>c</b> Net income or (loss) from gaming activities . . . . .  |  |  |   |  |  |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . .    | <b>a</b> 138,139  |  |  |   |  |  |
|  | <b>b</b> Less: cost of goods sold . . . . .   | <b>b</b> 46,621  |  |   |  |  |
|  | <b>c</b> Net income or (loss) from sales of inventory . . . . .   |  | 91,518   |   | 91,518   |  |
| Miscellaneous Revenue  |   | Business Code  |  |   |  |  |
| <b>11a</b> <b>MISC INCOME</b> _____  | 900099  | 1,139  |  | 1,139                                   |  |  |
| <b>b</b> _____   |   |  |  |   |  |  |
| <b>c</b> _____   |   |  |  |   |  |  |
| <b>d</b> All other revenue . . . . .   |   |  |  |   |  |  |
| <b>e Total.</b> Add lines 11a-11d . . . . .                                      |   | 1,139  |  |   |  |  |
| <b>12 Total revenue.</b> See instructions . . . . .                              |   | 1,197,069  | 0  | 0                                       | 107,666  |  |

**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . .   |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .  |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .   |                       |                                 |  |                             |
| 4 Benefits paid to or for members . . . . .  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees . . . . .   | 51,442                |                                 | 51,442                                 |                             |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .  |                       |                                 |  |                             |
| 7 Other salaries and wages . . . . .   | 424,412               | 361,326                         | 63,086                                 |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .   |                       |                                 |  |                             |
| 9 Other employee benefits . . . . .  | 9,596                 | 9,596                           |  |                             |
| 10 Payroll taxes . . . . .   | 39,489                | 34,726                          | 4,763                                  |                             |
| 11 Fees for services (non-employees):  |                       |                                 |  |                             |
| a Management . . . . .   |                       |                                 |  |                             |
| b Legal . . . . .  |                       |                                 |  |                             |
| c Accounting . . . . .   | 11,850                |                                 | 11,850                                 |                             |
| d Lobbying . . . . .   |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17 . . . . .  |                       |                                 |  |                             |
| f Investment management fees . . . . .   |                       |                                 |  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .   |                       |                                 |  |                             |
| 12 Advertising and promotion . . . . .   | 1,708                 |                                 | 1,708                                  |                             |
| 13 Office expenses . . . . .   | 16,191                | 11,682                          | 4,509                                  |                             |
| 14 Information technology . . . . .  |                       |                                 |  |                             |
| 15 Royalties . . . . .   |                       |                                 |  |                             |
| 16 Occupancy . . . . .   | 26,020                | 25,996                          | 24                                     |                             |
| 17 Travel . . . . .  |                       |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings . . . . .  | 1,218                 |                                 | 1,218                                  |                             |
| 20 Interest . . . . .  |                       |                                 |  |                             |
| 21 Payments to affiliates . . . . .  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization . . . . .   | 13,984                | 13,929                          | 55                                     |                             |
| 23 Insurance . . . . .   | 45,606                | 45,606                          |  |                             |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   |                       |                                 |  |                             |
| a <b>VEHICLE EXPENSE</b>   | 11,764                | 11,764                          |  |                             |
| b <b>CLOTHING</b>  | 4,905                 | 4,905                           |  |                             |
| c <b>REPAIRS AND MAINTENANCE</b>   | 11,963                | 11,825                          | 138                                    |                             |
| d <b>FOOD</b>  | 26,054                | 26,054                          |  |                             |
| e All other expenses   | 18,779                | 10,484                          | 8,295                                  |                             |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e . . . . .   | <b>714,981</b>        | <b>567,893</b>                  | <b>147,088</b>                         | <b>0</b>                    |
| <b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . . |                       |                                 |  |                             |

| <b>Part X Balance Sheet</b>   |  | Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/> |           |             |
|---|--|---|-----------|-------------|
|   |  | (A)   |           | (B)         |
|   |  | Beginning of year   |           | End of year |
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing   | 1,252,727   | 1         | 1,695,451   |
|   | <b>2</b> Savings and temporary cash investments  |   | 2         |             |
|   | <b>3</b> Pledges and grants receivable, net  |   | 3         |             |
|   | <b>4</b> Accounts receivable, net  | 113,929   | 4         | 88,789      |
|   | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L   |   | 5         |             |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L |   | 6         |             |
|   | <b>7</b> Notes and loans receivable, net   |   | 7         |             |
|   | <b>8</b> Inventories for sale or use   |   | 8         |             |
|   | <b>9</b> Prepaid expenses and deferred charges   |   | 9         |             |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 10a 1,006,223   |           |             |
|   | <b>b</b> Less: accumulated depreciation  | 10b 834,191   | 91,906    | 10c 172,032 |
|   | <b>11</b> Investments - publicly traded securities   |   | 11        |             |
|   | <b>12</b> Investments - other securities. See Part IV, line 11   |   | 12        |             |
|   | <b>13</b> Investments - program-related. See Part IV, line 11  |   | 13        |             |
|   | <b>14</b> Intangible assets  |   | 14        |             |
|   | <b>15</b> Other assets. See Part IV, line 11   |   | 15        |             |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) |  | 1,458,562   | 16        | 1,956,272   |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses  | 42,212  | 17        | 57,438      |
|   | <b>18</b> Grants payable   |   | 18        |             |
|   | <b>19</b> Deferred revenue   |   | 19        |             |
|   | <b>20</b> Tax-exempt bond liabilities  |   | 20        |             |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D  |   | 21        |             |
|   | <b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L   |   | 22        |             |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties   |   | 23        |             |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties   |   | 24        |             |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D  |   | 25        | 396         |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25   |   | 42,212    | 26          |
| <b>Net Assets or Fund Balances</b>                                  | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>   |   |           |             |
|   | <b>27</b> Unrestricted net assets  | 1,416,350   | 27        | 1,898,438   |
|   | <b>28</b> Temporarily restricted net assets  |   | 28        |             |
|   | <b>29</b> Permanently restricted net assets  |   | 29        |             |
|   | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |   |           |             |
|   | <b>30</b> Capital stock or trust principal, or current funds   |   | 30        |             |
|   | <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund   |   | 31        |             |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds   |   | 32        |             |
| <b>33</b> Total net assets or fund balances                         | 1,416,350  | 33  | 1,898,438 |             |
| <b>34</b> Total liabilities and net assets/fund balances            | 1,458,562  | 34  | 1,956,272 |             |

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

|           |  |           |           |
|-----------|--|-----------|-----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 1,197,069 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 714,981   |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 482,088   |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b>  | 1,416,350 |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |           |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |           |
| <b>7</b>  | Investment expenses  | <b>7</b>  |           |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |           |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  | 0         |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 1,898,438 |

**Part XII Financial Statements and Reporting**

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

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.   |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| <b>b</b>  | Were the organization's financial statements audited by an independent accountant? . . . . .<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                | X   |    |
| <b>c</b>  | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.   |     | X  |
| <b>3a</b> | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .  |     | X  |
| <b>b</b>  | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . . .  |     |    |

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Name of the organization

Employer identification number

THE HELPING HANDS OF CLEMSON INC

57-0722226

**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 11, 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.)
- 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 organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) - 38.95%; 15 Public support percentage from 2013 Schedule A, Part II, line 14 - 87.00%; 16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization - [X]; 16b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization - [ ]; 17a 10%-facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization - [ ]; 17b 10%-facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization - [ ]; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions - [ ].

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or bus. under sec 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; b Amounts included on lines 2 and 3 received from other than disqualified persons; c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2013 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2013 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

# Schedule of Contributors

OMB No. 1545-0047

# 2014

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Name of the organization**

**THE HELPING HANDS OF CLEMSON INC**

**Employer identification number**

**57-0722226**

**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 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), 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, 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. Do not 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 is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

|   |   |
|---|---|
| <b>Name of organization</b><br>THE HELPING HANDS OF CLEMSON INC | <b>Employer identification number</b><br>57-0722226 |
|---|---|

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 1          | OCONEE COUNTY<br><br>415 SOUTH PINE STREET<br><br>WALHALLA, SC 29691           | \$ 35,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | MICHELIN FOUNDATION<br><br>1 PARKWAY SOUTH<br><br>GREENVILLE, SC 29615         | \$ 65,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | DEPARTMENT OF SOCIAL SERVICES<br><br>212 MCDANIEL AVE<br><br>PICKENS, SC 29671 | \$ 762,421                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | USDA FOOD REIMBURSEMENTS<br><br>PO BOX 792<br><br>CLEMSON, SC 29633            | \$ 37,574                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| —          | _____<br><br>_____<br><br>_____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| —          | _____<br><br>_____<br><br>_____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

2014

Attach to Form 990.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

THE HELPING HANDS OF CLEMSON INC

57-0722226

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount    |
|---------------------------------|-----------|
| c Beginning balance             | <b>1c</b> |
| d Additions during the year     | <b>1d</b> |
| e Distributions during the year | <b>1e</b> |
| f Ending balance                | <b>1f</b> |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b Permanent endowment ▶ \_\_\_\_\_ %
  - c Temporarily restricted endowment ▶ \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes           | No |
|-----------------------------|---------------|----|
| (i) unrelated organizations | <b>3a(i)</b>  |    |
| (ii) related organizations  | <b>3a(ii)</b> |    |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? **3b**
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land                   |                                      | 95,446                          |                              | 95,446         |
| b Buildings               |                                      | 588,659                         | 519,760                      | 68,899         |
| c Leasehold improvements  |                                      |                                 |                              |                |
| d Equipment               |                                      | 319,178                         | 314,431                      | 4,747          |
| e Other <del>STMDLE</del> |                                      | 2,940                           |                              | 2,940          |

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 172,032

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security)     | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives . . . . .   |                |  |
| (2) Closely-held equity interests . . . . .                                 |                |  |
| (3) Other _____   |                |  |
| (A) _____   |                |  |
| (B) _____   |                |  |
| (C) _____   |                |  |
| (D) _____   |                |  |
| (E) _____   |                |  |
| (F) _____   |                |  |
| (G) _____   |                |  |
| (H) _____   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ |                |  |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment   | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1)   |                |  |
| (2)   |                |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ |                |  |

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability   | (b) Book value |  |
|---|----------------|--|
| (1) Federal income taxes  |                |  |
| (2) <b>DUE TO RELATED PARTY</b>   | <b>396</b>     |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | <b>396</b>     |  |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII . . .





**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                 |  | (a) Event #1  | (b) Event #2 | (c) Other events              | (d) Total events                |
|-----------------|--|---|--------------|-------------------------------|---------------------------------|
|                 |  | <b>GOLF EVENT</b><br>(event type)                                       | (event type) | <b>NONE</b><br>(total number) | (add col. (a) through col. (c)) |
| Revenue         | 1  | Gross receipts . . . . .  | 16,685       |                               | 16,685                          |
|                 | 2  | Less: Contributions . . . . .   |              |                               |                                 |
|                 | 3  | Gross income (line 1 minus line 2) . . . . .                            | 16,685       |                               | 16,685                          |
| Direct Expenses | 4  | Cash prizes . . . . .   |              |                               |                                 |
|                 | 5  | Noncash prizes . . . . .  |              |                               |                                 |
|                 | 6  | Rent/facility costs . . . . .   |              |                               |                                 |
|                 | 7  | Food and beverages . . . . .  |              |                               |                                 |
|                 | 8  | Entertainment . . . . .   |              |                               |                                 |
|                 | 9  | Other direct expenses . . . . .   | 2,231        |                               | 2,231                           |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶ |              |                               | 2,231                           |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |   |              | 14,454                        |                                 |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                 |  | (a) Bingo   | (b) Pull tabs/instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|--|---|---|---|--|
|                 |  |   |   |   |  |
| Revenue         | 1  | Gross revenue . . . . .   |   |   |  |
| Direct Expenses | 2  | Cash prizes . . . . .   |   |   |  |
|                 | 3  | Noncash prizes . . . . .  |   |   |  |
|                 | 4  | Rent/facility costs . . . . .                                       |   |   |  |
|                 | 5  | Other direct expenses . . . . .                                     |   |   |  |
| 6               | Volunteer labor . . . . .  | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |  |
| 7               | Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶        |   |   |   |  |
| 8               | Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶ |   |   |   |  |

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

b If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

b If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**THE HELPING HANDS OF CLEMSON INC**

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Employer identification number  
**57-0722226**

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (a)<br>Name, address, and EIN (if applicable) of disregarded entity | (b)<br>Primary activity | (c)<br>Legal dom. (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1)   |                         |  |                     |                           |                                  |
| (2)   |                         |  |                     |                           |                                  |
| (3)   |                         |  |                     |                           |                                  |
| (4)   |                         |  |                     |                           |                                  |
| (5)   |                         |  |                     |                           |                                  |

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (a)<br>Name, address, and EIN of related organization                               | (b)<br>Primary activity             | (c)<br>Legal dom. (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Sec. 512(b)(13) controlled entity? |    |
|---|-------------------------------------|--|----------------------------|---|----------------------------------|---|----|
|   |                                     |  |                            |   |                                  | Yes                                       | No |
| (1) <b>HELPING HANDS CHILDREN'S, 20-5425444<br/>EMERGENCY<br/>CLEMSON, SC 29633</b> | <b>CARE FOR ABUSED<br/>CHILDREN</b> | <b>SC</b>                                    | <b>501C3</b>               | <b>7</b>  | <b>N/A</b>                       | <b>X</b>                                  |    |
| (2)   |                                     |  |                            |   |                                  |   |    |
| (3)   |                                     |  |                            |   |                                  |   |    |
| (4)   |                                     |  |                            |   |                                  |   |    |
| (5)   |                                     |  |                            |   |                                  |   |    |

**Part III**

**Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>Gen. or managing partner? |    | (k)<br>% ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|----------------------------------|----|--------------------|
|   |                         |  |                                  |  |                              |                                    | Yes                                  | No |  | Yes                              | No |                    |
| (1)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (2)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (3)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (4)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |
| (5)   |                         |  |                                  |  |                              |                                    |                                      |    |  |                                  |    |                    |

**Part IV**

**Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership | (i)<br>Sec.512(b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|--|----|
|   |                         |  |                                  |  |                              |                                    |                             | Yes                                      | No |
| (1)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (2)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (3)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (4)   |                         |  |                                  |  |                              |                                    |                             |  |    |
| (5)   |                         |  |                                  |  |                              |                                    |                             |  |    |

**Part V Transactions with Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

|  | Yes       | No |
|--|-----------|----|
| <b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? |           |    |
| <b>a</b> Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties or <b>(iv)</b> rent from a controlled entity                            | <b>1a</b> |    |
| <b>b</b> Gift, grant, or capital contribution to related organization(s)   | <b>1b</b> |    |
| <b>c</b> Gift, grant, or capital contribution from related organization(s)   | <b>1c</b> |    |
| <b>d</b> Loans or loan guarantees to or for related organization(s)  | <b>1d</b> |    |
| <b>e</b> Loans or loan guarantees by related organization(s)   | <b>1e</b> |    |
| <b>f</b> Dividends from related organization(s)  | <b>1f</b> |    |
| <b>g</b> Sale of assets to related organization(s)   | <b>1g</b> |    |
| <b>h</b> Purchase of assets from related organization(s)   | <b>1h</b> |    |
| <b>i</b> Exchange of assets with related organization(s)   | <b>1i</b> |    |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s)  | <b>1j</b> |    |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s)  | <b>1k</b> |    |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)  | <b>1l</b> |    |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)   | <b>1m</b> |    |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)   | <b>1n</b> |    |
| <b>o</b> Sharing of paid employees with related organization(s)  | <b>1o</b> |    |
| <b>p</b> Reimbursement paid to related organization(s) for expenses  | <b>1p</b> |    |
| <b>q</b> Reimbursement paid by related organization(s) for expenses  | <b>1q</b> |    |
| <b>r</b> Other transfer of cash or property to related organization(s)   | <b>1r</b> |    |
| <b>s</b> Other transfer of cash or property from related organization(s)   | <b>1s</b> |    |

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

|     | (a)<br>Name of related organization | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-----|-------------------------------------|-------------------------------|------------------------|--|
| (1) |                                     |                               |                        |  |
| (2) |                                     |                               |                        |  |
| (3) |                                     |                               |                        |  |
| (4) |                                     |                               |                        |  |
| (5) |                                     |                               |                        |  |
| (6) |                                     |                               |                        |  |

**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a)<br>Name, address, and EIN of entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Predominant income (related, unrelated, excluded from tax under section 512-514) | (e)<br>Are all partners section 501(c)(3) organizations? |    | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>Gen. or managing partner? |    | (k)<br>% ownership |
|---|-------------------------|--|---|--|----|------------------------------|------------------------------------|--------------------------------------|----|--|----------------------------------|----|--------------------|
|   |                         |  |   | Yes  | No |                              |                                    | Yes                                  | No |  | Yes                              | No |                    |
| (1)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (2)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (3)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (4)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (5)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (6)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (7)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (8)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (9)                                     |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (10)                                    |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (11)                                    |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |
| (12)                                    |                         |  |   |  |    |                              |                                    |                                      |    |  |                                  |    |                    |

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service  
Name of the 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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

THE HELPING HANDS OF CLEMSON INC

Employer identification number

57-0722226

**01. Officer, directors, etc. family relationship (Part VI, line 2)**

JENNIFER BARBOUR, PRESIDENT, IS THE DAUGHTER OF JEAN TULLI, RETIRD PRESIDENT AND CURRENT  
BOARD MEMBER

**02. Form 990 governing body review (Part VI, line 11)**

THE TREASURER WILL REVIEW FORM 990 FOR ACCURACY PRIOR TO ITS FILING.

**03. Conflict of interest policy compliance (Part VI, line 12c)**

**PURPOSE**

THE PURPOSE OF THE FOLLOWING POLICY AND PROCEDURES IS TO PREVENT THE PERSONAL INTEREST OF  
BOARD MEMBERS FROM INTERFERING WITH THE PERFORMANCE OF THEIR DUTIES TO HELPING HANDS OF  
CLEMSON, INC., OR RESULT IN PERSONAL FINANCIAL, PROFESSIONAL, OR POLITICAL GAIN ON THE  
PART OF SUCH PERSONS AT THE EXPENSE OF HELPING HANDS OF CLEMSON, INC., OR ITS CLIENTS,  
MEMBERS, SUPPORTERS, AND OTHER STAKEHOLDERS. IN ADDITION THIS POLICY IS INTENDED TO  
PROTECT THIS TAX-EXEMPT ORGANIZATION'S INTEREST WHEN IT IS CONTEMPLATING ENTERING INTO A  
TRANSACTION OR ARRANGEMENT THAT MIGHT BENEFIT THE PRIVATE INTEREST OF AN OFFICER OR  
DIRECTOR OF HELPING HANDS OF CLEMSON, INC., OR MIGHT RESULT IN A POSSIBLE EXCESS BENEFIT  
TRANSACTION. THIS POLICY IS INTENDED TO SUPPLEMENT BUT NOT REPLACE ANY APPLICABLE STATE  
AND FEDERAL LAWS GOVERNING CONFLICT OF INTEREST APPLICABLE TO NONPROFIT AND CHARITABLE  
ORGANIZATIONS.

**PROCEDURES**

**1. DUTY TO DISCLOSE:**

Name of the organization

Employer identification number

THE HELPING HANDS OF CLEMSON INC

57-0722226

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL OR OTHER INTEREST AND BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS AND MEMBERS OF COMMITTEES WITH GOVERNING BOARD DELEGATED POWERS CONSIDERING THE PROPOSED TRANSACTION OR ARRANGEMENT. 2. DETERMINING WHETHER A CONFLICT OF INTEREST EXISTS:

AFTER DISCLOSURE OF THE FINANCIAL OR OTHER INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE GOVERNING BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS.

PROCEDURES FOR ADDRESSING THE CONFLICT OF INTEREST:

A. AN INTERESTED PERSON MAY MAKE A PRESENTATION AT THE GOVERNING BOARD OR COMMITTEE MEETING, BUT AFTER THE PRESENTATION, HE/SHE SHALL LEAVE THE MEETING DURING THE DISCUSSION OF, AND THE VOTE ON, THE TRANSACTION OR ARRANGEMENT INVOLVING THE POSSIBLE CONFLICT OF INTEREST. B. THE CHAIRPERSON OF THE GOVERNING BOARD OR COMMITTEE SHALL, IF APPROPRIATE, APPOINT A DISINTERESTED PERSON OR COMMITTEE TO INVESTIGATE ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT.

C. AFTER EXERCISING DUE DILIGENCE, THE GOVERNING BOARD OR COMMITTEE SHALL DETERMINE WHETHER THE ORGANIZATION CAN OBTAIN WITH REASONABLE EFFORTS A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT FROM A PERSON OR ENTITY THAT WOULD NOT GIVE RISE TO A CONFLICT OF INTEREST.

D. IF A MORE ADVANTAGEOUS TRANSACTION OR ARRANGEMENT IS NOT REASONABLY POSSIBLE UNDER

Name of the organization

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THE HELPING HANDS OF CLEMSON INC

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CIRCUMSTANCES NOT PRODUCING A CONFLICT OF INTEREST, THE GOVERNING BOARD OR COMMITTEE SHALL DETERMINE BY A MAJORITY VOTE OF THE DISINTERESTED DIRECTORS WHETHER THE TRANSACTION OR ARRANGEMENT IS IN THE ORGANIZATION'S BEST INTEREST, FOR ITS OWN BENEFIT, AND WHETHER IT IS FAIR AND REASONABLE. IN CONFORMITY WITH THE ABOVE DETERMINATION IT SHALL MAKE ITS DECISION AS TO WHETHER TO ENTER INTO THE TRANSACTION OR ARRANGEMENT.

VIOLATIONS OF THE CONFLICTS OF INTEREST POLICY

A. IF THE GOVERNING BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE A MEMBER HAS FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT SHALL INFORM THE MEMBER OF THE BASIS FOR SUCH BELIEF AND AFFORD THE MEMBER AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE.

B. IF, AFTER HEARING THE MEMBER'S RESPONSE AND AFTER MAKING FURTHER INVESTIGATION AS WARRANTED BY THE CIRCUMSTANCES, THE GOVERNING BOARD OR COMMITTEE DETERMINES THE MEMBER HAS FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT SHALL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

RECORDS OF PROCEEDINGS

THE MINUTES OF THE GOVERNING BOARD AND ALL COMMITTEES WITH BOARD DELEGATED POWERS SHALL CONTAIN:

A. THE NAMES OF THE PERSONS WHO DISCLOSED OR OTHERWISE WERE FOUND TO HAVE A FINANCIAL INTEREST IN CONNECTION WITH AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, THE NATURE OF THE FINANCIAL INTEREST, ANY ACTION TAKEN TO DETERMINE WHETHER A CONFLICT OF INTEREST WAS PRESENT AND THE GOVERNING BOARD'S OR COMMITTEE'S DECISION AS TO WHETHER A CONFLICT OF INTEREST IN FACT EXISTED.

Name of the organization

Employer identification number

THE HELPING HANDS OF CLEMSON INC

57-0722226

B. THE NAMES OF THE PERSONS WHO WERE PRESENT FOR DISCUSSIONS AND VOTES RELATING TO THE TRANSACTION OR ARRANGEMENT, THE CONTENT OF THE DISCUSSION, INCLUDING ANY ALTERNATIVES TO THE PROPOSED TRANSACTION OR ARRANGEMENT, AND A RECORD OF ANY VOTES TAKEN IN CONNECTION WITH THE PROCEEDINGS.

PERIODIC REVIEWS

TO ENSURE THAT HELPING HANDS OF CLEMSON, INC., OPERATES IN A MANNER CONSISTENT WITH CHARITABLE PURPOSES AND DOES NOT ENGAGE IN ACTIVITIES THAT COULD JEOPARDIZE ITS TAX-EXEMPT STATUS, PERIODIC REVIEWS SHALL BE CONDUCTED. THE PERIODIC REVIEWS SHALL, AT A MINIMUM, INCLUDE THE FOLLOWING SUBJECTS:

A. WHETHER COMPENSATION ARRANGEMENTS AND BENEFITS ARE REASONABLE, BASED ON COMPETENT SURVEY INFORMATION AND THE RESULT OF ARM'S LENGTH BARGAINING.

B. WHETHER PARTNERSHIPS, JOINT VENTURES, AND ARRANGEMENTS WITH MANAGEMENT ORGANIZATIONS CONFORM TO THE ORGANIZATION'S WRITTEN POLICIES, ARE PROPERLY RECORDED, REFLECT REASONABLE INVESTMENT OR PAYMENTS FOR GOODS AND SERVICES, FURTHER CHARITABLE PURPOSES AND DO NOT RESULT IN INUREMENT, IMPERMISSIBLE PRIVATE BENEFIT OR IN AN EXCESS BENEFIT TRANSACTION.

04. CEO, executive director, top management comp (Part VI, line 15a)

THE COMPENSATION LEVEL OF THE ORGANIZATION'S OFFICER WAS DETERMINED BY THE GOVERNING BOARD, BUT THE PROCESS IN DOING SO DID NOT CONTAIN ALL THREE ELEMENTS REQUIRED TO CHECK "YES".

05. Other officer or key employee compensation (Part VI, line 15b)

COMPENSATION DETERMINED BY GOVERNING BOARD

Name of the organization

Employer identification number

THE HELPING HANDS OF CLEMSON INC

57-0722226

06. Governing documents, etc, available to public (Part VI, line 19)

ANNUAL FINANCIAL STATEMENTS AND OTHER GOVERNING DOCUMENTS SUCH AS ITS CONFLICT OF INTEREST POLICY, BY LAWS, AND ARTICLES OF INCORPORATION ARE AVAILABLE UPON REQUEST. THESE DOCUMENTS MAY ALSO BE INSPECTED AT HELPING HANDS OF CLEMSON, INC., BUSINESS OFFICE LOCATED IN CENTRAL, SC DURING NORMAL BUSINESS HOURS.

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2014, or fiscal year beginning 07-01-2014, and ending 06-30-2015

**2014**

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).**

Name of exempt organization

Employer identification number

**THE HELPING HANDS OF CLEMSON INC**

**57-0722226**

Name and title of officer

**JENNIFER BARBOUR, PRESIDENT**

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

|                                    |                                       |  |       |           |                  |
|------------------------------------|---------------------------------------|--|-------|-----------|------------------|
| <b>1a</b> Form 990 check here      | ▶ <input checked="" type="checkbox"/> | <b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) | ..... | <b>1b</b> | <u>1,197,069</u> |
| <b>2a</b> Form 990-EZ check here   | ▶ <input type="checkbox"/>            | <b>b Total revenue</b> , if any (Form 990-EZ, line 9)                      | ..... | <b>2b</b> | _____            |
| <b>3a</b> Form 1120-POL check here | ▶ <input type="checkbox"/>            | <b>b Total tax</b> (Form 1120-POL, line 22)                                | ..... | <b>3b</b> | _____            |
| <b>4a</b> Form 990-PF check here   | ▶ <input type="checkbox"/>            | <b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5)     | ..... | <b>4b</b> | _____            |
| <b>5a</b> Form 8868 check here     | ▶ <input type="checkbox"/>            | <b>b Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c)      | ..... | <b>5b</b> | _____            |

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize PAYNE WHITE AND SCHMUTZ CPA to enter my PIN 60669 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_

Date ▶ 11-13-2015

## Part III Certification and Authentication

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

573724 29100  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ \_\_\_\_\_

Date ▶ 11-13-2015

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

**For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2014)