

Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990EZ for instructions and the latest information.

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

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: WILLOW ROOTS INC. D Employer identification number: 84-2598232. E Telephone number: (518) 751-0164. F Group Exemption Number.

G Accounting Method: [X] Cash [] Accrual [] Other (specify). H Check [] if the organization is not required to attach Schedule B (Form 990).

I Website: WillowRoots.org

J Tax-exempt status (check only one) - [X] 501(c)(3) [] 501(c)() (insert no.) [] 4947(a)(1) or [] 527

K Form of organization: [X] Corporation [] Trust [] Association [] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 169,667

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

Check if the organization used Schedule O to respond to any question in this Part I [X]

Table with 3 main sections: Revenue (lines 1-9), Expenses (lines 10-17), and Net Assets (lines 18-21). Includes sub-rows for detailed revenue and expense categories.

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

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	52,302	116,587
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	13,161	20,729
25 Total assets	65,463	137,316
26 Total liabilities (describe in Schedule O)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	65,463	137,316

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

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

What is the organization's primary exempt purpose? **ALLEVIATE HUNGER AND IDENTIFY RESOURCES**

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

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

28 WILLOW ROOTS FOOD PANTRY IS A PANTRY WHERE CLIENTS CHOOSE WHAT THEY WANT, WHICH MINIMIZES WASTE. IN 2021 716 UNIQUE INDIVIDUALS WERE FED (209 CHILDREN, 436 ADULTS, 72 SENIORS) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	88,755
29 THRIFT STORE- FREE CLOTHING IS OFFERED TO ADULTS AND CHILDREN. ALL CLOTHING ARE IN GOOD TO EXCELLENT CONDITION, MANY BRAND NEW WITH TAGS. SEVERAL TONS OF CLOTHES GIVEN (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	7,598
30 COMMUNITY HOLIDAY MEAL- WE PAIRED UP WITH LOCAL RESTAURANTS WHO COOKED A HOLIDAY MEAL FOR 150 INDIVIDUALS. (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	584
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	877
32 Total program service expenses (add lines 28a through 31a)	32	97,814

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
LISA ZAYAS PRESIDENT	30.00	0	0	0
BRETT McCORMACK VICE PRESIDENT	1.00	0	0	0
NELSON ZAYAS TREASURER	30.00	0	0	0
DIANA MOORE BOARD MEMBER	6.00	0	0	0
CRIS SMITH-HEDGES BOARD MEMBER	1.00	0	0	0
ANIBAL GARCIA SECRETARY	4.00	0	0	0

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 33 through 45b regarding organizational activities, financials, and compliance.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

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

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

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

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

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

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

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

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

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

Sign Here

NELSON ZAYAS Signature of officer	_____	Date
NELSON ZAYAS, TREASURER Type or print name and title		

Paid Preparer Use Only

Print/Type preparer's name NELSON ZAYAS	Preparer's signature _____	Date 09-08-2022	Check <input checked="" type="checkbox"/> if self-employed	PTIN
Firm's name ▶ NELSON ZAYAS TAX SERVICES	Firm's EIN ▶ _____			
Firm's address ▶ 23 N MAIN ST Pine Plains NY 12567	Phone no. 518-751-0164			

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

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization WILLOW ROOTS INC	Employer identification number 84-2598232
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			9,282	115,458	150,785	275,525
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3			9,282	115,458	150,785	275,525
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)						31,489
6 Public support. Subtract line 5 from line 4						244,036

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4			9,282	115,458	150,785	275,525
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						275,525
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input checked="" type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. 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 ▶ <input type="checkbox"/>		
b 33 1/3% support test - 2020. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2021. 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 ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2020. 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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

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

Name of the organization

WILLOW ROOTS INC

Employer identification number

84-2598232

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 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

[X] 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), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

**SCHEDULE O
(Form 990)****Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.**2021**Department of the Treasury
Internal Revenue Service▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.**Open to Public
Inspection**

Name of the organization

WILLOW ROOTS INC

Employer identification number

84-2598232**01. Amended return information**

INCLUDE 2019 990-EZ DEPRECIATION NOT PREVIOUSLY REPORTED

02. Description of other expenses (Part I, line 16)

Description	Amount
Depreciation from 4562	1,822
ADVERTISEMENT	304
DISTRIBUTION OF INVENTORY	87,221
GAS	116
LIABILITY INSURANCE	1,380
PAYPAL FEES	322
AFTERSCHOOL PROGRAM EXPENSES	107
SENIOR PROGRAM EXPENSES	234
REGISTRATION FEES	1,588
SUPPLIES	85
OFFICE SUPPLIES	111
LOSS ON DISPOSED ASSETS	765

03. Description of other assets (Part II, line 24)

Category	Beginning of Year	End of Year
INVENTORY FOOD	6,000	10,500
FREEZERS	1,195	1,384
COOL BOT UNIT	271	201
PLASTIC SHELVES	525	408
COOLER AC	316	234

Name of the organization WILLOW ROOTS INC	Employer identification number 84-2598232
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CLOTHING RACKS	332	258
ROLLING CART	0	140
METAL SHELVES	0	899
WALL SHELVES	0	262
SANDWICH BOARD	0	149
SHED	0	1,983
REFRIGERATORS	4,522	4,311

04. Other program services (Part III, line 31)

NETWORKING PROGRAM: \$336

SENIORS PROGRAM: \$234

HOLIDAY HELPER/ADOPT-A-FAMILY PROGRAM: \$200

MIDDLE SCHOOL AFTERSCHOOL PROGRAM: \$107

COLLABORATION WITH SPECIAL EDUCATION DEPARTMENT:\$0

05. Activity not previously reported to the IRS (Part V, line 33)

WILLOW ROOTS ADDED A HOLIDAY HELPER PROGRAM AND ALSO A COLLABORATION PROGRAM WITH THE PINE PLAINS CENTRAL SCHOOL DISTRICT SPECIAL EDUCATION DEPARTMENT. WE ALSO RAN A PROGRAM FOR SENIORS FOR A SHORT PERIOD OF TIME IN 2021. WE ALSO FORMALIZED OUR NETWORKING PROGRAM THAT WE STARTED (WAS NOT REPORTED LAST YEAR)WHERE LARGER ITEMS NEEDING NEW HOMES ARE BROUGHT TO OUR ATTENTION. WE THEN NETWORK TO FIND A NEW HOME FOR THESE ITEMS. WILLOW ROOTS WILL ALSO BE CONTINUING THE COMMUNITY HOLIDAY MEAL (ALSO NOT REPORTED LAST YEAR. WILLOW ROOTS EXPLORED THE POSSIBILTY OF AN AFTERSCHOOL PROGRAM FOR MIDDLE SCHOOL STUDENTS AND INCURRED A SMALL EXPENSE, BUT THE DECISION WAS ULTIMATELY MADE NOT TO PROCEED WITH THAT PROGRAM.

06. Changes to governing documents (Part V, line 34)

CRIS HEDGES RESIGNED FROM THE BOARD IN OCTOBER 2021.

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Overflow Statement

(This page is not filed with the return. It is for your records only.)

2021

Page 1

Name(s) as shown on return

WILLOW ROOTS INC

FEIN

84-2598232

Part I, Line 14

Description	Amount
PHONE	\$ 598
ELECTRIC	647
RENT	2,500
Total:	\$ 3,745

Part I, Line 15

Description	Amount
POSTAGE	\$ 14
Total:	\$ 14