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Form 990-PF

Department of the Treasury
Internal Revenue ServiceReturn of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2012

Open to public inspection

For calendar year 2012 or tax year beginning

, and ending

Name of foundation TILLOTSON-MENLO CHARITABLE FOUNDATION C/O JEFFREY RICHARDSON		A Employer identification number 20-3918578
Number and street (or P O box number if mail is not delivered to street address) BOX 389	Room/suite	B Telephone number 706-862-6724
City or town, state, and ZIP code MENLO, GA 30731		C If exemption application is pending, check here ☐
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 9218546. (Part I, column (d) must be on cash basis.)	J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received				
2	Check ☒ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	56060.	56060.		
4	Dividends and interest from securities	230335.	230335.		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	40747.			
b	Gross sales price for all assets on line 6a	3562928.			
7	Capital gain net income (from Part IV, line 2)		40747.		
8	Net short-term capital gain				
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss)				
11	Other income				
12	Total. Add lines 1 through 11	327142.	327142.	0.	
13	Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees				
b	Accounting fees STMT 3	4500.	0.	0.	0.
c	Other professional fees				
17	Interest				
18	Taxes STMT 4	6831.	0.	0.	0.
19	Depreciation and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses STMT 5	28180.	0.	0.	0.
24	Total operating and administrative expenses. Add lines 13 through 23	39511.	0.	0.	0.
25	Contributions, gifts, grants paid	465381.			465381.
26	Total expenses and disbursements. Add lines 24 and 25	504892.	0.	0.	465381.
27	Subtract line 26 from line 12	-177750.			
a	Excess of revenue over expenses and disbursements		327142.		
b	Net investment income (if negative, enter -0-)				
c	Adjusted net income (if negative, enter -0-)			0.	

Part II Balance Sheets		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	1062534.	1589752.	1589752.	
	2 Savings and temporary cash investments				
	3 Accounts receivable 10301.				
	Less allowance for doubtful accounts	10436.	10301.	10301.	
	4 Pledges receivable				
	Less allowance for doubtful accounts				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable				
	Less allowance for doubtful accounts				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments - U S and state government obligations				
	b Investments - corporate stock STMT 6	5213468.	5024822.	5024822.	
	c Investments - corporate bonds STMT 7	366023.	428398.	428398.	
11 Investments - land, buildings, and equipment basis					
Less accumulated depreciation					
12 Investments - mortgage loans					
13 Investments - other STMT 8	2128177.	2165273.	2165273.		
14 Land, buildings, and equipment basis					
Less accumulated depreciation					
15 Other assets (describe)					
16 Total assets (to be completed by all filers)	8780638.	9218546.	9218546.		
Liabilities	17 Accounts payable and accrued expenses				
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable				
22 Other liabilities (describe)					
23 Total liabilities (add lines 17 through 22)	0.	0.			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ☒ and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted	6928772.	7462525.		
	25 Temporarily restricted	1851866.	1756021.		
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ☐ and complete lines 27 through 31.				
	27 Capital stock, trust principal, or current funds				
	28 Paid-in or capital surplus, or land, bldg, and equipment fund				
	29 Retained earnings, accumulated income, endowment, or other funds				
30 Total net assets or fund balances	8780638.	9218546.			
31 Total liabilities and net assets/fund balances	8780638.	9218546.			

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	8780638.
2 Enter amount from Part I, line 27a	2	-177750.
3 Other increases not included in line 2 (itemize) PRIOR YEAR UNREALIZED GAIN/LOSS	3	615658.
4 Add lines 1, 2, and 3	4	9218546.
5 Decreases not included in line 2 (itemize)	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	9218546.

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 581035.		577188.	3847.
b 2981893.		2944993.	36900.
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			3847.
b			36900.
c			
d			
e			

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	40747.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)	{ If gain, also enter in Part I, line 8, column (c) If (loss), enter -0- in Part I, line 8 }	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2011	451850.	9224709.	.048983
2010	430310.	8412487.	.051151
2009	315175.	6225051.	.050630
2008	180064.	5230537.	.034426
2007	274553.	3053537.	.089913

2 Total of line 1, column (d)	2	.275103
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	.055021
4 Enter the net value of noncharitable-use assets for 2012 from Part X, line 5	4	9215801.
5 Multiply line 4 by line 3	5	507063.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3271.
7 Add lines 5 and 6	7	510334.
8 Enter qualifying distributions from Part XII, line 4	8	465381.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate.
 See the Part VI instructions

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)	1	6543.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0.
3	Add lines 1 and 2	3	6543.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	6543.
6	Credits/Payments		
a	2012 estimated tax payments and 2011 overpayment credited to 2012	6a	3720.
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	3720.
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	2823.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2013 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ 0. (2) On foundation managers ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ <u>GA</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2012 or the taxable year beginning in 2012 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

Part VII-A

Statements Regarding Activities (continued)

11

At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)

11

X

12

Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)

12

X

13

Did the foundation comply with the public inspection requirements for its annual returns and exemption application?

13

X

Website address

N/A

14

The books are in care of

JEFFREY RICHARDSON

Telephone no

706-862-6724

Located at

BOX 389, MENLO, GA

ZIP+4

30731

15

Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year

15

N/A

16

At any time during calendar year 2012, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?

16

Yes

No

X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

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

1a

During the year did the foundation (either directly or indirectly)

(1)

Engage in the sale or exchange, or leasing of property with a disqualified person?

Yes

X

No

(2)

Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?

Yes

X

No

(3)

Furnish goods, services, or facilities to (or accept them from) a disqualified person?

Yes

X

No

(4)

Pay compensation to, or pay or reimburse the expenses of, a disqualified person?

Yes

X

No

(5)

Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?

Yes

X

No

(6)

Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days)

Yes

X

No

b

If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

c

Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2012?

1c

X

2

Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))

a

At the end of tax year 2012, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2012?

Yes

X

No

If "Yes," list the years

b

Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)

N/A

c

If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here

3a

Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?

Yes

X

No

b

If "Yes," did it have excess business holdings in 2012 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2012.)

N/A

4a

Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?

4a

X

b

Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2012?

4b

X

TILLOTSON-MENLO CHARITABLE FOUNDATION

Form 990-PF (2012)

C/O JEFFREY RICHARDSON

20-3918578

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 9		0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

0

Form 990-PF (2012)

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

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		0

Part IX-A
Summary of Direct Charitable Activities

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

	Expenses
1 GRANTS PAID FOR THE BENEFIT OF THE CITY OF MENLO,GA AND SURROUNDING AREAS	465382.
2	
3	
4	

Part IX-B
Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	9356143.
b	Average of monthly cash balances	1b	
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	9356143.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	9356143.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	140342.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	9215801.
6	Minimum investment return. Enter 5% of line 5	6	460790.

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

1	Minimum investment return from Part X, line 6	1	460790.
2a	Tax on investment income for 2012 from Part VI, line 5	2a	6543.
b	Income tax for 2012 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	6543.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	454247.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	454247.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	454247.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	465381.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	465381.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	465381.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2011	(c) 2011	(d) 2012
1 Distributable amount for 2012 from Part XI, line 7				454247.
2 Undistributed income, if any, as of the end of 2012				
a Enter amount for 2011 only			0.	
b Total for prior years		0.		
3 Excess distributions carryover, if any, to 2012				
a From 2007				
b From 2008				
c From 2009				
d From 2010	12457.			
e From 2011				
f Total of lines 3a through e	12457.			
4 Qualifying distributions for 2012 from Part XII, line 4 ▶ \$	465381.			
a Applied to 2011, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2012 distributable amount				454247.
e Remaining amount distributed out of corpus	11134.			
5 Excess distributions carryover applied to 2012 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	23591.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b Taxable amount - see instructions		0.		
e Undistributed income for 2011 Subtract line 4a from line 2a Taxable amount - see instr			0.	
f Undistributed income for 2012 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2013				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2007 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2013. Subtract lines 7 and 8 from line 6a	23591.			
10 Analysis of line 9.				
a Excess from 2008				
b Excess from 2009				
c Excess from 2010	12457.			
d Excess from 2011				
e Excess from 2012	11134.			

Part XIV

Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

1 a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2012, enter the date of the ruling

b

Check box to indicate whether the foundation is a private operating foundation described in section

☐ 4942(j)(3) or ☐ 4942(j)(5)

2 a

Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year

(a) 2012

Prior 3 years

(b) 2011

(c) 2010

(d) 2009

(e) Total

b

85% of line 2a

c

Qualifying distributions from Part XII, line 4 for each year listed

d

Amounts included in line 2c not used directly for active conduct of exempt activities

e

Qualifying distributions made directly for active conduct of exempt activities

Subtract line 2d from line 2c

3

Complete 3a, b, or c for the alternative test relied upon

a

"Assets" alternative test - enter

(1)

Value of all assets

(2)

Value of assets qualifying under section 4942(j)(3)(B)(i)

b

"Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed

c

"Support" alternative test - enter

(1)

Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2)

Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)

(3)

Largest amount of support from an exempt organization

(4)

Gross investment income

Part XV

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

1

Information Regarding Foundation Managers:

a

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

NONE

b

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

NONE

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here

☒

if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a

The name, address, and telephone number or e-mail of the person to whom applications should be addressed

b

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

c

Any submission deadlines

d

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

Part XV **Supplementary Information** (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
ALAPINE COMMUNITY ASSOCIATION, INC. P.O. BOX 379 MENLO, GA 30731	NONE	NON PROFIT ORGANIZATION	HANDICAP RAMP AND DOORS	1660.
ANIMAL ADVOCATES OF CHATTOOGA COUNTY P O BOX 220 SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	PET CARE	25000.
BEST SILVER CLUB P.O. BOX 8 MENLO, GA 30731	NONE	NON PROFIT ORGANIZATION	BANQUET	7000.
BEST SILVER CLUB P.O. BOX 8 MENLO, GA 30731	NONE	NON PROFIT ORGANIZATION	SCHOLARSHIPS	10000.
BOY SCOUTS OF AMERICA TROOP 7 P.O. BOX 835 TRION, GA 30753	NONE	NON PROFIT ORGANIZATION	BUS SAFETY	2310.
Total	SEE CONTINUATION SHEET(S)			3a 465381.
b Approved for future payment				
NONE				
Total				3b 0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					56060.
4 Dividends and interest from securities					230335.
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					40747.
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		0.		0.	327142.
13 Total. Add line 12, columns (b), (d), and (e)					327142.

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of		
	(1) Cash	1a(1)	X
	(2) Other assets	1a(2)	X
b	Other transactions		
	(1) Sales of assets to a noncharitable exempt organization	1b(1)	X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)	X
	(3) Rental of facilities, equipment, or other assets	1b(3)	X
	(4) Reimbursement arrangements	1b(4)	X
	(5) Loans or loan guarantees	1b(5)	X
	(6) Performance of services or membership or fundraising solicitations	1b(6)	X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c	X
d	If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign Here  05/13/2013  Treasurer

Signature of officer of trustee Date Title

May the IRS discuss this return with the preparer shown below (see instr.)?
☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature <i>Lisa P. McWhorter</i>	Date 05/06/13	Check ☐ if self-employed	PTIN P01044722
	Firm's name ▶ WHITTINGTON, JONES & RUDERT CPAS LLC			Firm's EIN ▶ 46-1381910	
	Firm's address ▶ PO BOX 1264 ROME, GA 30162-1264			Phone no (706) 234-7571	

TILLOTSON-MENLO CHARITABLE FOUNDATION
C/O JEFFREY RICHARDSON

20-3918578

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CEDAR BLUFF SCHOOL 3655 OLD HIGHWAY 9 CEDAR BLUFF, AL 35959	NONE	GOVERNMENT	IPADS	8985.
CHATTOOGA COUNTY BAND BOOSTERS/CHATTOOGA COUNTY BOE 989 HIGHWAY 114 SUMMERVILLE, GA 30747	NONE	GOVERNMENT	CONCESSION STAND EQUIPMENT	3394.
CHATTOOGA COUNTY LITERACY COUNCIL P.O. BOX 224 SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	LITERARY COUNCIL EDUCATION PROGRAMS	8820.
CHATTOOGA COUNTY SHRINE CLUB			CHEERLEADING MATS	
CHATTOOGA HIGH SCHOOL/CHATTOOGA COUNTY BOARD OF EDUCATION 989 HIGHWAY 114 SUMMERVILLE, GA 30747	NONE	GOVERNMENT	CTI- STATE LEADERSHIP CONFERENCE	5000.
CHATTOOGA HIGH SCHOOL/CHATTOOGA COUNTY BOARD OF EDUCATION 989 HIGHWAY 114 SUMMERVILLE, GA 30747	NONE	GOVERNMENT	SCBA UPDATE	730.
CHATTOOGAVILLE VOLUNTEER FIRE DEPT/CHATTOOGA CTY COMMISSIONERS OFFICE 10102 COMMERCE STREET SUMMERVILLE, GA 30747	NONE	GOVERNMENT		10920.
CHEROKEE COUNTY HISTORICAL MUSEUM 101 E MAIN ST CENTRE, AL 35960	NONE	NON PROFIT ORGANIZATION	2013 EDUCATIONAL PROJECT	10000.
CHEROKEE HUMANE SOCIETY 5015 ALABAMA HIGHWAY 9 CEDAR BLUFF, AL 35959	NONE	NON PROFIT ORGANIZATION	SAVE A PET	10000.
CITY OF MENLO P.O. BOX 155 MENLO, GA 30731	NONE	GOVERNMENT	ADMINISTRATIVE	15598.
Total from continuation sheets				419411.

TILLOTSON-MENLO CHARITABLE FOUNDATION
C/O JEFFREY RICHARDSON

20-3918578

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
CITY OF MENLO P.O. BOX 155 MENLO, GA 30731	NONE	GOVERNMENT	HVAC	7472.
CITY OF MENLO P.O. BOX 155 MENLO, GA 30731	NONE	GOVERNMENT	STREET SIGNS	1686.
CITY OF MENLO P.O. BOX 155 MENLO, GA 30731	NONE	GOVERNMENT	SIDEWALK	24675.
CITY OF MENLO P.O. BOX 155 MENLO, AL 30731	NONE	GOVERNMENT	TRUCK	20877.
CITY OF SUMMERVILLE P.O. BOX 180 SUMMERVILLE, GA 30747	NONE	GOVERNMENT	CELEBRATE INDEPENDENCE	5000.
CITY OF SUMMERVILLE P.O. BOX 180 SUMMERVILLE, GA 30747	NONE	GOVERNMENT	VICTORIAN WINDOWS	2500.
FAMILY CRISIS CENTER P.O. BOX 252 LAFAYETTE, GA 30728	NONE	NON PROFIT ORGANIZATION	EMERGENCY SHELTER	5000.
FREE CLINIC OF ROME 315 WEST 10TH STREET ROME, GA 30165	NONE	NON PROFIT ORGANIZATION	OPERATIONAL FUNDS	5000.
GAYLESVILLE HIGH SCHOOL 760 TROJAN WAY GAYLESVILLE, AL 35973	NONE	GOVERNMENT	GAYLESVILLE ENTERPRISE NEWSPAPER	5000.
LEROY MASSEY ELEMENTARY SCHOOL/CHATTOOGA COUNTY BOARD OF EDUCATION 403 DOT JOHNSON DRIVE SUMMERVILLE, GA 30747	NONE	GOVERNMENT	SPECIAL NEEDS PLAYGROUND EQUIPMENT	20000.
Total from continuation sheets				

TILLOTSON-MENLO CHARITABLE FOUNDATION
C/O JEFFREY RICHARDSON

20-3918578

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
LYERLY CIVIC CLUB P.O. BOX 203 LYERLY, GA 30730	NONE	NON PROFIT ORGANIZATION	SCHOLARSHIP	500.
LYERLY SCHOOL/CHATTOOGA COUNTY BOARD OF EDUCATION 150 OAKHILL ROAD LYERLY, GA 30730	NONE	GOVERNMENT	MOUNTING SMARTBOARDS	10000.
MENLO FIRE DEPARTMENT/CITY OF MENLO P.O. BOX 155 MENLO, GA 30731	NONE	GOVERNMENT	FIRE EQUIPMENT	10000.
MENLO HOUSING AUTHORITY 77 RALPH CHAMBLEE DR MENLO, GA 30731	NONE	GOVERNMENT	LAWRENCE CENTER PARKING LOT	13400.
MENLO SCHOOL/CHATTOOGA COUNTY BOARD OF EDUCATION 2430 HIGHWAY 337 MENLO, GA 30731	NONE	GOVERNMENT	COMPUTERS FOR LEARNING UPGRADE	54340.
MENLO SCHOOL MEDIA CENTER/CHATTOOGA COUNTY BOARD OF EDUCATION 2430 HIGHWAY 337 MENLO, GA 30731	NONE	GOVERNMENT	FAMILY/ COMMUNITY READING NIGHT	5000.
MERCY SENIOR CARE 212 WEST 3RD STREET ROME, GA 30162	NONE	NON PROFIT ORGANIZATION	GRANDS WHO CARE	5000.
NORTH GEORGIA CRISIS PREGNANCY CENTER P.O. BOX 407 SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	ABSTINENCE EDUCATION 2013	1700.
SUMMERVILLE MIDDLE SCHOOL/CHATTOOGA COUNTY BOARD OF EDUCATION 200 MIDDLE SCHOOL ROAD SUMMERVILLE, GA 30747	NONE	GOVERNMENT	MEDIA CENTER IPADS	9435.
SUMMERVILLE-TRION ROTARY CLUB FOUNDATION 9699 ROME BLVD SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	STUDENT SCHOLARSHIPS	8000.
Total from continuation sheets				

TILLOTSON-MENLO CHARITABLE FOUNDATION
C/O JEFFREY RICHARDSON

20-3918578

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
SUMMERVILLE-TRION ROTARY CLUB FOUNDATION 9699 ROME BLVD SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	STUDY ABROAD SCHOLARSHIPS	2000.
TELOGA VOLUNTEER FIRE DEPARTMENT 10322 HWY 337 SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	BREATHING AIR SUPPLY	7379.
THREE CIRCLES FOUNDATION 224 PERENNIAL SPRINGS RD SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	SERVICE PROJECT WORK TRUCK	10000.
VETERANS PARK COMMITTEE/VFW POST 6688 818 MEMORIAL DRIVE SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	CHATOOGA COUNTY VETERANS MEMORIAL PARK	7500.
TOWN OF CEDAR BLUFF 3420 SPRING STREET CEDAR BLUFF, AL 35959	NONE	GOVERNMENT	LIBERTY DAY FIREWORKS SHOW	5000.
TOWN OF TRION P.O. BOX 850 TRION, GA 30747	NONE	GOVERNMENT	TRACK FIELD PLAYGROUND	40000.
BOYS AND GIRLS CLUB, CHATTOOGA COUNTY UNIT P.O. BOX 211 SUMMERVILLE, GA 30747	NONE	NON PROFIT ORGANIZATION	YOUTH ACTIVITIES	37000.
BOY SCOUTS OF AMERICA TROOP 245 310 COUNTY ROAD 129 GAYLESVILLE, AL 35973	NONE	NON PROFIT ORGANIZATION	PURCHASE OF TENTS	1200.
BOY SCOUTS OF AMERICA TROOP 245 310 COUNTY ROAD 129 GAYLESVILLE, AL 35973	NONE	NON PROFIT ORGANIZATION	CONCRETE SLAB FOR PAVILLION	1300.
NAMI CENTER 135 BAYVIEW LANE CENTRE, AL 35960	NONE	NON PROFIT ORGANIZATION	HEALTHIER TEETH, HEALTHIER BODIES AND MINDS	10000.
Total from continuation sheets				

20-3918578

3 Grants and Contributions Paid During the Year (Continuation)

Total from continuation sheets

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

SOURCE	AMOUNT
ACCRUED INTEREST	10301.
VARIOUS	45759.
TOTAL TO FORM 990-PF, PART I, LINE 3, COLUMN A	56060.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	COLUMN (A) AMOUNT
BRINKER	55668.	0.	55668.
MERRILL LYNCH	174667.	0.	174667.
TOTAL TO FM 990-PF, PART I, LN 4	230335.	0.	230335.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL AND PROFESSIONAL FEES	4500.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	4500.	0.	0.	0.

FORM 990-PF TAXES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES PAID	6831.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	6831.	0.	0.	0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
DUES	32.	0.	0.	0.
CORPORATE REGISTRATION	30.	0.	0.	0.
INVESTMENT ACCOUNT EXPENSE	28104.	0.	0.	0.
POSTAGE	14.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 23	28180.	0.	0.	0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCK	5024822.	5024822.
TOTAL TO FORM 990-PF, PART II, LINE 10B	5024822.	5024822.

FORM 990-PF	CORPORATE BONDS	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE BONDS	428398.	428398.
TOTAL TO FORM 990-PF, PART II, LINE 10C	428398.	428398.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
OTHER SECURITIES	COST	123973.	123973.
EQUITIES	COST	2041300.	2041300.
TOTAL TO FORM 990-PF, PART II, LINE 13		2165273.	2165273.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS STATEMENT 9
 TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN	EXPENSE CONTRIB	ACCOUNT
JON PAYNE P.O. BOX 467 SUMMERVILLE, GA 30747	DIRECTOR 0.00	0.	0.	0.	
THERESA CANADA P.O. BOX 155 MENLO, GA 30731	PRESIDENT 0.00	0.	0.	0.	
PAULA BUICE 2430 HIGHWAY 337 MENLO, GA 30731	DIRECTOR 0.00	0.	0.	0.	
ARCH FARRAR 101 WEST WASHINGTON STREET, P.O. BOX 736 SUMMERVILLE, GA 30747	SECRETARY 0.00	0.	0.	0.	
EDDIE ROBERTSON 1795 BIG NOSE DRIVE CENTRE, AL 35960	DIRECTOR 0.00	0.	0.	0.	
BILL ALICO 6666 E. QUAKER STREET ORCHARD PARK, NY 14127	DIRECTOR 0.00	0.	0.	0.	
ROBERT MCWHORTER 9285 ROME BLVD SUMMERVILLE, GA 30747	DIRECTOR 0.00	0.	0.	0.	
JANET MUNCHAK 275 SOUTHWIND CIRCLE ROSWELL, GA 30076	DIRECTOR 0.00	0.	0.	0.	
JEFFREY RICHARDSON 13785 ALABAMA HIGHWAY 9 N CEDAR BLUFF, AL 35959	TREASURER 0.00	0.	0.	0.	
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.	