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Return of Private Foundation

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

OMB No 1545-0052

2013

Department of the Treasury
Internal Revenue ServiceDo not enter Social Security numbers on this form as it may be made public.
Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

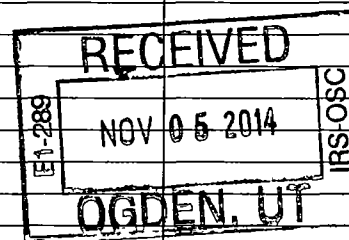
Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation THE CHESTER FOUNDATION, INC.		A Employer identification number 26-3899958
Number and street (or P.O. box number if mail is not delivered to street address) 2000 MORRIS AVENUE, SUITE 1200	Room/suite	B Telephone number 205-488-4300
City or town, state or province, country, and ZIP or foreign postal code BIRMINGHAM, AL 35203		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) \$ 3,966,120.	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				N/A	
2 Check ☒ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		10,010.	10,010.		STATEMENT 1
4 Dividends and interest from securities		76,032.	76,032.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		193,812.			
b Gross sales price for all assets on line 6a 1,812,762.					
7 Capital gain net income (from Part IV, line 2)			193,812.		
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		-26,545.	-23,695.		STATEMENT 3
12 Total. Add lines 1 through 11		253,309.	256,159.		
13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 4		18,726.	18,726.		0.
c Other professional fees STMT 5		11,642.	11,642.		0.
17 Interest					
18 Taxes STMT 6		2,517.	17.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 7		228.	228.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		33,113.	30,613.		0.
25 Contributions, gifts, grants paid		179,000.			179,000.
26 Total expenses and disbursements. Add lines 24 and 25		212,113.	30,613.		179,000.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		41,196.			
b Net investment income (if negative, enter -0-)			225,546.		
c Adjusted net income (if negative, enter -0-)				N/A	



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing					
	2 Savings and temporary cash investments			41,312.	123,019.	123,019.
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	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 STMT 9			96,689.	227,455.	224,768.
	b Investments - corporate stock STMT 10			1,205,968.	1,291,026.	1,319,921.
	c Investments - corporate bonds STMT 11			47,671.	0.	0.
Liabilities	11 Investments - land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
	12 Investments - mortgage loans					
	13 Investments - other STMT 12			1,860,543.	2,109,946.	2,298,330.
	14 Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation ▶					
	15 Other assets (describe ▶ STATEMENT 13)			458,972.	82.	82.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)			3,711,155.	3,751,528.	3,966,120.
	17 Accounts payable and accrued expenses					
	18 Grants payable					
Net Assets or Fund Balances	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.	
Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.	24 Unrestricted					
	25 Temporarily restricted					
	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			0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			3,711,155.	3,751,528.	
	30 Total net assets or fund balances			3,711,155.	3,751,528.	
	31 Total liabilities and net assets/fund balances			3,711,155.	3,751,528.	

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	3,711,155.
2 Enter amount from Part I, line 27a	2	41,196.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	3,752,351.
5 Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 8	5	823.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	3,751,528.

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			
b SEE ATTACHED STATEMENT			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 1,812,762.		1,618,950.	193,812.

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			193,812.

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	193,812.
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))
2012	184,279.	3,750,490.	.049135
2011	201,961.	3,677,821.	.054913
2010	23,602.	4,224,656.	.005587
2009	0.	164,167.	.000000
2008	0.	0.	.000000

2 Total of line 1, column (d)	2	.109635
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	.021927
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	3,872,565.
5 Multiply line 4 by line 3	5	84,914.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,255.
7 Add lines 5 and 6	7	87,169.
8 Enter qualifying distributions from Part XII, line 4 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.	8	179,000.

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	2,255.
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	2,255.
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	2,255.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,079.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	2,500.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	5,579.	
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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	3,324.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ☒ 3,324. Refunded ☐	11	0.	

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
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c 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? If "Yes," attach a detailed description of the activities.		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? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		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? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ FL		
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? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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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? Website address ► N/A	13	X	
14	The books are in care of ► THE CHESTER FOUNDATION, INC. Telephone no. ► (205) 488-4311 Located at ► 2000 MORRIS AVENUE, SUITE 1300, BIRMINGHAM, AL ZIP+4 ► 35203			
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 2013, 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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

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.

		Yes	No
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 ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ 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 ☒ 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 ☒ 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)? Organizations relying on a current notice regarding disaster assistance check here	1b	N/A
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 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ 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.)	2b	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 ☒ No		
b	If "Yes," did it have excess business holdings in 2013 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 2013)	3b	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 2013?	4b	X

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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
STEPHEN F. SNYDER	PRESIDENT/DIRECTOR			
455 NE FIFTH AVENUE, SUITE D-373				
DELRAY BEACH, FL 33483	1.00	0.	0.	0.
JAMIE S. SNYDER	VICE PRESIDENT/DIRECTOR			
455 NE FIFTH AVENUE, SUITE D-373				
DELRAY BEACH, FL 33483	1.00	0.	0.	0.
BARRON F. SNYDER	VICE PRESIDENT/DIRECTOR/SE			
455 NE FIFTH AVENUE, SUITE D-373				
DELRAY BEACH, FL 33483	1.00	0.	0.	0.
THERESE SNYDER	DIRECTOR			
455 NE FIFTH AVENUE, SUITE D-373				
DELRAY BEACH, FL 33483	1.00	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

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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 N/A	
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.

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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	1,611,967.
b	Average of monthly cash balances	1b	486,871.
c	Fair market value of all other assets	1c	1,832,700.
d	Total (add lines 1a, b, and c)	1d	3,931,538.
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	3,931,538.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	58,973.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,872,565.
6	Minimum investment return. Enter 5% of line 5	6	193,628.

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	193,628.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	2,255.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	278.
c	Add lines 2a and 2b	2c	2,533.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	191,095.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	191,095.
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	191,095.

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	179,000.
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	179,000.
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	2,255.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	176,745.

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				191,095.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			178,057.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 179,000.				
a Applied to 2012, but not more than line 2a			178,057.	
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 2013 distributable amount				943.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (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:	0.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				190,152.
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 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

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
a Paid during the year				
COUNTRY CLUB OF FLORIDA SCHOLARSHIP FOUNDATION, INC. COUNTRY ROAD BOYNTON BEACH, FL 33435	N/A	501(C)(3)	SCHOLARSHIP AWARDS	7,000.
DELRAY BEACH PUBLIC LIBRARY ASSN., INC. 100 W. ATLANTIC AVENUE DELRAY BEACH, FL 33444	N/A	501(C)(3)	CHILDREN'S TECHNOLOGY CENTER	10,000.
FLORIDA ATLANTIC UNIVERSITY FOUNDATION 777 GLADES ROAD, ADM 295 BOCA RATON, FL 33431	N/A	501(C)(3)	GENERAL & UNRESTRICTED	10,000.
FLORIDA FISHING ACADEMY, INC. 7067 PENINSULA COURT LAKE WORTH, FL 33467	N/A	501(C)(3)	CAMPS AND PROGRAMS	10,000.
GULFSTREAM SCHOOL, INC. 3600 GULFSTREAM ROAD GULF STREAM, FL 33483	N/A	501(C)(3)	TECHNOLOGY PROGRAM	70,000.
Total	SEE CONTINUATION SHEET(S)			179,000.
b Approved for future payment				
NONE				
Total			3b	0.

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		

**Sign
Here**

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.

Signature of officer or trustee

Date 10/31/2014

PRESIDENT
Title

May the IRS discuss this return with the preparer shown below (see instr) ?

**Paid
Preparer
Use Only**

Print/Type preparer's name

GREG P. LOGAN

Preparer's signature

Aug 15

Date

10/25/14

Check ☐ self-employed

PTIN

P00129597

Firm's name ► **ARLINGTON ASSOCIATES, LLC**

Firm's EIN ► 20-1365485

Firm's address ► 2000 MORRIS AVENUE, SUITE 1200
BIRMINGHAM, AL 35203

Phone no. 205-488-4330

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 ARLINGTON TRUST COMPANY (DETAILS AVAILABLE UPON R		P		
b ARLINGTON TRUST COMPANY (DETAILS AVAILABLE UPON R		P		
c ST CAPITAL GAIN/LOSS FROM PASSTHROUGH ENTITIES		P		
d LT CAPITAL GAIN/LOSS FROM PASSTHROUGH ENTITIES		P		
e CANADIAN NATIONAL RAILWAY		P		
f LIGHTHOUSE GLOBAL HOLDBACK		P		
g SEC 1256 INCOME FROM PASSTHROUGH ENTITIES		P		
h SEC 1256 INCOME FROM PASSTHROUGH ENTITIES		P		
i SEC 1231 GAIN/LOSS FROM PASSTHROUGH ENTITIES		P		
j				
k				
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 551,927.		547,957.	3,970.
b 1,166,187.		1,068,331.	97,856.
c 35,358.			35,358.
d 52,919.			52,919.
e 62.			62.
f 331.			331.
g		1,065.	-1,065.
h		1,597.	-1,597.
i 5,978.			5,978.
j			
k			
l			
m			
n			
o			

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

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			3,970.
b			97,856.
c			35,358.
d			52,919.
e			62.
f			331.
g			-1,065.
h			-1,597.
i			5,978.
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	193,812.
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 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
LYNN UNIVERSITY, INC. 3601 N. MILITARY TRAIL BOCA RATON, FL 33431	N/A	501(C)(3)	THE SNYDER SCHOLAR SCHOLARSHIP	30,000.
THE PALM BEACH COUNTY LITERACY COALITION 551 SE 8TH STREET, STE. 505 DELRAY BEACH, FL 33483	N/A	501(C)(3)	GENERAL & UNRESTRICTED	2,000.
COMMUNITY CHILD CARE CENTER 555 NW 4TH STREET DELRAY BEACH, FL 33444	N/A	501(C)(3)	GENERAL & UNRESTRICTED	40,000.
Total from continuation sheets				72,000.

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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
ARLINGTON TRUST COMPANY	2,522.	2,522.	
INTEREST FROM PASSTHROUGH ENTITIES	7,488.	7,488.	
TOTAL TO PART I, LINE 3	10,010.	10,010.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
ARLINGTON TRUST COMPANY	52,062.	0.	52,062.	52,062.	
DIVIDENDS FROM PASSTHROUGH ENTITIES	23,970.	0.	23,970.	23,970.	
TO PART I, LINE 4	76,032.	0.	76,032.	76,032.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
ORDINARY LOSS FROM PASSTHROUGH ENTITIES	-33,968.	-33,968.	
FEDERAL TAX REFUND	10,273.	10,273.	
INCOME/LOSS FROM PASSTHROUGH ENTITIES	-2,850.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	-26,545.	-23,695.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTING FEES	18,726.	18,726.		0.	
TO FORM 990-PF, PG 1, LN 16B	18,726.	18,726.		0.	

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT MANAGEMENT FEES	7,426.	7,426.		0.	
AGENCY FEES	4,216.	4,216.		0.	
TO FORM 990-PF, PG 1, LN 16C	11,642.	11,642.		0.	

FORM 990-PF	TAXES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN TAXES	17.	17.		0.	
FEDERAL TAXES	2,500.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	2,517.	17.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT EXPENSE	228.	228.		0.	
TO FORM 990-PF, PG 1, LN 23	228.	228.		0.	

FORM 990-PF	OTHER DECREASES IN NET ASSETS OR FUND BALANCES	STATEMENT	8
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DESCRIPTION	AMOUNT
NON-DEDUCTIBLE EXPENSES FROM PASS-THROUGH ENTITIES	12.
LOSS ON 1099 ON SALE SETTLED IN 2013	811.
TOTAL TO FORM 990-PF, PART III, LINE 5	823.

FORM 990-PF	U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS	STATEMENT	9
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DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
FRANKLIN HIGH YIELD TAX-FREE INC ADV	X		0.	0.
MANAGERS AMG GW&K MUNI ENHANCED	X		80,000.	78,598.
FHLMC 3.000% - 08/01/2011 (#J1-6429)	X		17,074.	16,893.
TRUST FOR PROFESSIONAL MANAGERS	X			
PERFORMANCE TR MUNI BOND			44,000.	43,533.
VANGUARD MUNICIPAL BOND FUND INC	X			
SHORT-TERM TAX-EXEMPT			68,265.	68,017.
FNMA POOL #AK7766 DTD 3/1/12	X		18,116.	17,727.
TOTAL U.S. GOVERNMENT OBLIGATIONS			227,455.	224,768.
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS				
TOTAL TO FORM 990-PF, PART II, LINE 10A			227,455.	224,768.

FORM 990-PF	CORPORATE STOCK	STATEMENT	10
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
3M CO (MMM)	3,531.	5,610.
ABBOTT LABS (ABT)	2,081.	2,300.
ADOBE SYSTEMS, INC. (ADBE)	0.	0.
APPLE INC	2,007.	2,805.
AUTOMATIC DATA PROCESSING INC. (ADP)	1,731.	2,424.
BARD C R, INC.	0.	0.
BECTON DICKINSON & CO. (BDX)	3,590.	4,972.
BERKSHIRE HATHAWAY, INC. CLASS B (BRK-B)	1,578.	2,371.
CH ROBINSON WORLDWIDE INC	2,016.	2,042.
CISCO SYSTEMS, INC. (CSCO)	3,662.	4,262.

COACH INC	1,815.	1,965.
COCA-COLA CO. (KO)	3,274.	4,338.
COGNIZANT TECHNOLOGY SOLUTIONS CORP (CTSH)	1,917.	3,029.
COLGATE-PALMOLIVE COMPANY (CL)	1,928.	3,261.
FACTSET RESH SYST INC. (FDS)	0.	0.
FPA CRESCENT PORTFOLIO (FPACX)	0.	0.
GEN DYNAMICS CP (GD)	1,999.	2,867.
INTERNATIONAL BUSINESS MACHINES (IBM)	2,900.	2,814.
JOHNSON & JOHNSON (JNJ)	3,673.	5,037.
MCCORMICK & CO. (MKC)	1,238.	1,723.
MCDONALD'S CORP (MCD)	3,689.	4,366.
MEDTRONIC INC. (MDT)	3,456.	5,165.
MICROSOFT CORPORATION (MSFT)	3,862.	5,424.
NIKE INC.-CLASS B (NKE)	3,122.	5,505.
NOVO NORDISK A S (NVO)	2,278.	3,695.
OMNICOM GROUP (OMC)	3,542.	5,578.
ORACLE CORP. (ORCL)	3,275.	4,400.
PEPSICO INC. (PEP)	1,630.	2,074.
PROCTOR GAMBLE CO. (PG)	3,656.	4,478.
SPDR GOLD TR GOLD SHS (GLD)	0.	0.
STRYKER CORPORATION (SYK)	1,707.	2,630.
SYSCO CORP (SY)	1,760.	2,166.
TEMPLETON GLOBAL BD (TGBAX)	85,586.	88,584.
TOTAL SYSTEMS SERVICES, INC. (TSS)	1,310.	2,163.
UNITED TECHNOLOGIES CORP (UTX)	3,066.	4,552.
VARIAN MEDICAL SYSTEMS, INC. (VAR)	1,623.	1,942.
WAL-MART STORES, INC. (WMT)	3,467.	4,328.
ADVISOR SERIES TRUST SHENKMAN SHORT DURATION	131,000.	130,872.
DFA EMERGING MARKETS VALUE I	117,658.	111,480.
DFA INTERNATIONAL VALUE PORTFOLIO	61,933.	62,596.
FEDERATED ULTRASHORT BOND FUND	36,000.	36,000.
FPA NEW INCOME FUND #78	44,458.	43,181.
GUGGENHEIM FLOATING RATE STRATEGIES FD	88,000.	88,132.
GUGGENHEIM TOTAL RETURN BOND FUND	99,000.	97,694.
HARBOR HIGH YIELD BOND INSTL	0.	0.
PIMCO SHORT-TERM INSTL	36,212.	36,078.
PIMCO TOTAL RETURN FUND INSTL	59,187.	54,497.
PIMCO ALL ASSET FUND-INSTL	61,620.	58,658.
PIMCO UNCONSTRAINED BOND FUND INST	67,036.	63,722.
PIMCO ENHANCED SHORT MATURITY STRATEGY ETF	43,769.	43,669.
TCW EMERGING MARKETS INCOME I	608.	0.
TRUST FOR PROFESSIONAL MANAGERS TOTAL RETURN BOND FUND	139,000.	137,252.
VANGUARD SHORT TERM PORT FUND	0.	0.
ACCENTURE PLC A	1,769.	2,056.
ARTISAN INTL VALUE FUND INSTL	50,988.	65,344.
IVA INTERNATIONAL I	86,819.	89,820.
THIRD AVENUE REAL ESTATE VALUE #446	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,291,026.	1,319,921.

FORM 990-PF	CORPORATE BONDS	STATEMENT 11
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
FHLMC GOLD 15 YEAR - 3.000% - 08/01/2026 (3128PWEA2)	0.	0.
CANADIAN NATL RY CO NT 4.4% 03/15/2013 (136375BH4)	0.	0.
TOTAL TO FORM 990-PF, PART II, LINE 10C	0.	0.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT 12
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
GCP SPV LTD (GCPSPVLTD)	COST	35,429.	22,074.
LIGHTHOUSE GLOBAL LONG/SHORT FUND LTD (LHGLOBAL)	COST	0.	0.
ARLINGTON DIVERSIFIED FUND	COST	1,074,424.	1,130,021.
ARLINGTON GLOBAL VALUE FUND	COST	752,593.	886,846.
KABOUTER FUND I	COST	83,089.	107,576.
APE FUND III	COST	5,025.	5,703.
ALLARD GROWTH FUND	COST	159,386.	146,110.
TOTAL TO FORM 990-PF, PART II, LINE 13		2,109,946.	2,298,330.

FORM 990-PF	OTHER ASSETS	STATEMENT 13
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DISTRIBUTION RECEIVABLE	458,972.	82.	82.
TO FORM 990-PF, PART II, LINE 15	458,972.	82.	82.

FORM 990-PF

PART XV - LINE 1A
LIST OF FOUNDATION MANAGERS

STATEMENT 14

NAME OF MANAGER

STEPHEN F. SNYDER

JAMIE S. SNYDER

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on **e-file for Charities & Nonprofits**.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☒

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number
	THE CHESTER FOUNDATION, INC.	Employer identification number (EIN) or
		26-3899958
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	2000 MORRIS AVENUE, SUITE 1200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	BIRMINGHAM, AL 35203	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

THE CHESTER FOUNDATION

- The books are in the care of ► **2000 MORRIS AVENUE, SUITE 1300 - BIRMINGHAM, AL 35203**

Telephone No ► **(205) 488-4311**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3 month (6 months for a corporation required to file Form 990-T) extension of time until **NOVEMBER 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year **2013** or
- ☐ tax year beginning , and ending

- 2 If the tax year entered in line 1 is for less than 12 months, check reason. ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	500.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	500.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879 EO for payment instructions.

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number
	THE CHESTER FOUNDATION, INC.	Employer identification number (EIN) or 26-3899958
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 2000 MORRIS AVENUE, SUITE 1200	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BIRMINGHAM, AL 35203	

Enter the Return code for the return that this application is for (file a separate application for each return) ...

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

THE CHESTER FOUNDATION

- The books are in the care of ► **2000 MORRIS AVENUE, SUITE 1300 - BIRMINGHAM, AL 35203**
Telephone No. ► **(205) 488-4311** Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2013** or
► ☐ tax year beginning , and ending

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	5,579.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	3,079.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions.	3c	\$	2,500.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the due date for filing your return. See instructions.	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	THE CHESTER FOUNDATION, INC.	26-3899958
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	2000 MORRIS AVENUE, SUITE 1200	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	BIRMINGHAM, AL 35203	

Enter the Return code for the return that this application is for (file a separate application for each return) 04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**THE CHESTER FOUNDATION**

- The books are in the care of **2000 MORRIS AVENUE, SUITE 1300 - BIRMINGHAM, AL 35203**
- Telephone No. **(205) 488-4311** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014.**5 For calendar year **2013**, or other tax year beginning _____, and ending _____.6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

7 State in detail why you need the extension _____

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	5,579.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	5,579.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

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

Signature **C. C. White** Title **CPA** Date **8-5-14**

Form 8868 (Rev. 1-2014)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	THE CHESTER FOUNDATION, INC.	26-3899958
	Number, street, and room or suite no. If a P.O. box, see instructions	Social security number (SSN)
	2000 MORRIS AVENUE, SUITE 1200	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	BIRMINGHAM, AL 35203	

Enter the Return code for the return that this application is for (file a separate application for each return)

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

THE CHESTER FOUNDATION, INC.

- The books are in the care of **2000 MORRIS AVENUE, SUITE 1300 - BIRMINGHAM, AL 35203**

Telephone No. **(205) 488-4311**

Fax No.

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014.**

5 For calendar year **2013**, or other tax year beginning , and ending

6 If the tax year entered in line 5 is for less than 12 months, check reason. ☐ Initial return ☐ Final return

☐ Change in accounting period

7 State in detail why you need the extension **SEE STATEMENT 16**

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	\$	5,579.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	5,579.
c Balance due. Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$	0.

Signature and Verification must be completed for Part II only.

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

Signature

Title **CPA**

Date

Form 8868 (Rev. 1-2014)

FORM 8688

EXPLANATION FOR EXTENSION

STATEMENT 16

EXPLANATION

AN ATTEMPT TO OBTAIN INFORMATION NECESSARY FOR FILING A RETURN WAS REQUESTED IN A TIMELY FASHION, BUT THE INFORMATION WAS NOT FURNISHED IN SUFFICIENT TIME TO PERMIT THE TIMELY FILING OF THE RETURN, OR THE TAXPAYER PERSONALLY VISITED AN IRS OFFICE FOR THE PURPOSE OF SECURING INFORMATION OR ADVICE AND WAS UNABLE TO MEET WITH AN IRS REPRESENTATIVE