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Form 990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013 or tax year beginning

, and ending

Name of foundation W.W. AND ELOISE D. GAY FOUNDATION, C/O MR. W.W. GAY		A Employer identification number 31-1724609
Number and street (or P.O. box number if mail is not delivered to street address) 524 STOCKTON STREET	Room/suite	B Telephone number (904) 356-6311
City or town, state or province, country, and ZIP or foreign postal code JACKSONVILLE, FL 32204		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) \$ 2,778,467.	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)
Revenue	1 Contributions, gifts, grants, etc., received	308,000.		N/A	
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	33,725.	33,725.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	11,314.			
	b Gross sales price for all assets on line 6a	815,852.			
	7 Capital gain net income (from Part IV, line 2)		11,314.		
	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	353,039.	45,039.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 2	65.	0.		0.
	b Accounting fees STMT 3	2,100.	2,100.		0.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 4	2,478.	339.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 5	10.	0.		0.
	24 Total operating and administrative expenses. Add lines 13 through 23	4,653.	2,439.		0.
	25 Contributions, gifts, grants paid	447,750.			447,750.
26 Total expenses and disbursements. Add lines 24 and 25	452,403.	2,439.		447,750.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	<99,364.>				
b Net investment income (if negative, enter -0-)		42,600.			
c Adjusted net income (if negative, enter -0-)			N/A		

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LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

SCANNED AUG 04 2014

**W.W. AND ELOISE D. GAY FOUNDATION,
C/O MR. W.W. GAY**

Form 990-PF (2013)

31-1724609

Page 2

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			1.	1.
	2	Savings and temporary cash investments		930,443.	639,260.	639,260.
	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				
	b	Investments - corporate stock STMT 6		277,575.	283,819.	234,955.
	c	Investments - corporate bonds STMT 7		1,304,455.	1,340,029.	1,554,433.
	11	Investments - land, buildings, and equipment basis ▶				
	Less: accumulated depreciation ▶					
12	Investments - mortgage loans					
13	Investments - other STMT 8		200,000.	350,000.	349,818.	
14	Land, buildings, and equipment: basis ▶					
	Less: accumulated depreciation ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers - see the instructions Also, see page 1, item 1)		2,712,473.	2,613,109.	2,778,467.	
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				
	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		2,712,473.	2,613,109.	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds		0.	0.	
30	Total net assets or fund balances		2,712,473.	2,613,109.		
31	Total liabilities and net assets/fund balances		2,712,473.	2,613,109.		

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	2,712,473.
2	Enter amount from Part I, line 27a	2	<99,364.>
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	2,613,109.
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	2,613,109.

Form 990-PF (2013)

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10-10-13

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	815,852.	804,538.	11,314.	
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			11,314.	
2 Capital gain net income or (net capital loss)		2		11,314.
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	515,767.	2,409,884.	.214022
2011	368,000.	1,977,327.	.186110
2010	780,750.	2,178,992.	.358308
2009	820,400.	2,585,676.	.317286
2008	532,534.	3,591,958.	.148257
2 Total of line 1, column (d)			1.223983
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			.244797
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			2,473,087.
5 Multiply line 4 by line 3			605,404.
6 Enter 1% of net investment income (1% of Part I, line 27b)			426.
7 Add lines 5 and 6			605,830.
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.			447,750.

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	852.
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	852.
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	852.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a 1,000.		
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c 750.		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	1,750.	
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	898.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ☐ 898. Refunded ☐ 0.	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
1b 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
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? 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?		
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	

N/A

STMT 9

Form 990-PF (2013)

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 W.W. GAY, TRUSTEE Telephone no (904) 356-6311 Located at 524 STOCKTON STREET, JACKSONVILLE, FL ZIP+4 32204			
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	N/A	1b
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
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? If "Yes," list the years	☐ Yes ☒ No	
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	2b
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)	N/A	3b
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a
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

Form 990-PF (2013)

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

6b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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

7b

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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
KATHLEEN H. COLD 2301 INDEPENDENT SQUARE JACKSONVILLE, FL 32202	TRUSTEE 0.00	0.	0.	0.
W.W. GAY AND ELOISE D. GAY 5809 CEDAR OAKS DRIVE JACKSONVILLE, FL 32210	TRUSTEE 0.00	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

Form 990-PF (2013)

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."

[illegible]

Total number of others receiving over \$50,000 for professional services

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.

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.

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

Form **990-PF** (2013)

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	2,043,857.
b	Average of monthly cash balances	1b	466,891.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,510,748.
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	2,510,748.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	37,661.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,473,087.
6	Minimum investment return. Enter 5% of line 5	6	123,654.

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	123,654.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	852.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	852.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	122,802.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	122,802.
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	122,802.

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	447,750.
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	447,750.
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	447,750.

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				122,802.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008	355,478.			
b From 2009	692,516.			
c From 2010	674,584.			
d From 2011	269,801.			
e From 2012	397,143.			
f Total of lines 3a through e	2,389,522.			
4 Qualifying distributions for 2013 from Part XII, line 4. ► \$	447,750.			
a Applied to 2012, 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 2013 distributable amount				122,802.
e Remaining amount distributed out of corpus	324,948.			
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:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	2,714,470.			
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				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 2008 not applied on line 5 or line 7	355,478.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	2,358,992.			
10 Analysis of line 9:				
a Excess from 2009	692,516.			
b Excess from 2010	674,584.			
c Excess from 2011	269,801.			
d Excess from 2012	397,143.			
e Excess from 2013	324,948.			

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 2013, 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)

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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					
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).)

W.W. GAY AND ELOISE D. GAY

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 address of the person to whom applications should be addressed:

SEE STATEMENT 10

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 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				
ALZHEIMER'S ASSOCIATION 4237 SALISBURY RD JACKSONVILLE, FL 32216	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	750.
AMERICAN CANCER SOCIETY 1430 PRUDENTIAL DR JACKSONVILLE, FL 32207	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,500.
AMERICAN LUNG ASSN 6852 OAKS PLACE JACKSONVILLE, FL 32216	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,000.
BAPTIST ASSN FOR SPECIAL CHILDREN & ADULTS PO BOX 7098 ORANGE PARK, FL 32073	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	50,000.
BAPTIST MEDICAL CENTER 836 PRUDENTIAL DRIVE STE 1205 JACKSONVILLE, FL 32207	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	90,000.
Total	SEE CONTINUATION SHEET(S)			447,750.
b Approved for future payment				
NONE				
Total				0.

Enter gross amounts unless otherwise indicated.

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

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

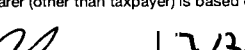
		Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a	Transfers from the reporting foundation to a noncharitable exempt organization of:		
	(1) Cash		X
	(2) Other assets		X
b	Other transactions:		
	(1) Sales of assets to a noncharitable exempt organization		X
	(2) Purchases of assets from a noncharitable exempt organization		X
	(3) Rental of facilities, equipment, or other assets		X
	(4) Reimbursement arrangements		X
	(5) Loans or loan guarantees		X
	(6) Performance of services or membership or fundraising solicitations		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees		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.				May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No		
	Signature of officer or trustee 		Date 7/25/14		Title TRUSTEE		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	Check ☐ if self-employed	PTIN
	JIM PEAVEY				7/16/14		P00449704
	Firm's name ▶ THE GRIGGSGROUP, CPAS					Firm's EIN ▶ 20-0708248	
	Firm's address ▶ 238 PONTE VEDRA PARK DR, ST 201 PONTE VEDRA BEACH, FL 32082					Phone no. 904-280-2053	

Form **990-PF** (2013)

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2013

Name of the organization

W.W. AND ELOISE D. GAY FOUNDATION,
C/O MR. W.W. GAY

Employer identification number

31-1724609

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☐

501(c)() (enter number) organization

☐

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐

527 political organization

Form 990-PF

☒

501(c)(3) exempt private foundation

☐

4947(a)(1) nonexempt charitable trust treated as a private foundation

☐

501(c)(3) taxable private foundation

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

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

General Rule

☒

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II

Special Rules

☐

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III

☐

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization W.W. AND ELOISE D. GAY FOUNDATION, C/O MR. W.W. GAY	Employer identification number 31-1724609
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Part I Contributors (see instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ALPHA EQUIPMENT SALES & RENTAL CO. STOCKTON STREET JACKSONVILLE, FL 32204	\$ 300,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
2	FMS MAINTENANCE INC 2516 EDISON AVENUE JACKSONVILLE, FL 32204	\$ 8,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization W.W. AND ELOISE D. GAY FOUNDATION, C/O MR. W.W. GAY	Employer identification number 31-1724609
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

W.W. AND ELOISE D. GAY FOUNDATION,
C/O MR. W.W. GAY

Employer identification number

31-1724609

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once) ▶ \$

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF	DIVIDENDS AND INTEREST FROM SECURITIES	STATEMENT	1
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SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
NORTHWESTERN MUTUAL INVESTMENT SERVICES	48,286.	14,561.	33,725.	33,725.	
TO PART I, LINE 4	48,286.	14,561.	33,725.	33,725.	

FORM 990-PF	LEGAL FEES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	65.	0.		0.
TO FM 990-PF, PG 1, LN 16A	65.	0.		0.

FORM 990-PF	ACCOUNTING FEES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	2,100.	2,100.		0.
TO FORM 990-PF, PG 1, LN 16B	2,100.	2,100.		0.

FORM 990-PF	TAXES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	339.	339.		0.
FEDERAL INCOME TAX	2,139.	0.		0.
TO FORM 990-PF, PG 1, LN 18	2,478.	339.		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
BANK CHARGES	10.	0.		0.
TO FORM 990-PF, PG 1, LN 23	10.	0.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	6
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
EQUITIES	283,819.	234,955.
TOTAL TO FORM 990-PF, PART II, LINE 10B	283,819.	234,955.

FORM 990-PF	CORPORATE BONDS	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
MUTUAL FUNDS	1,340,029.	1,554,433.
TOTAL TO FORM 990-PF, PART II, LINE 10C	1,340,029.	1,554,433.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
FIXED INCOME	COST	350,000.	349,818.
TOTAL TO FORM 990-PF, PART II, LINE 13		350,000.	349,818.

FORM 990-PF

LIST OF SUBSTANTIAL CONTRIBUTORS
PART VII-A, LINE 10

STATEMENT 9

NAME OF CONTRIBUTOR	ADDRESS
ALPHA EQUIPMENT SALES & RENTAL CO.	524 STOCKTON STREET JACKSONVILLE, FL 32204
FLORIDA MECHANICAL SYSTEMS	526 STOCKTON STREET JACKSONVILLE, FL 32204
FMS MAINTENANCE INC	520 NIXON STREET JACKSONVILLE, FL 32204
NFC CONSTRUCTION & RENTAL CO	526 STOCKTON STREET JACKSONVILLE, FL 32204
W.W. AND ELOISE D. GAY	5809 CEDAR OAKS DRIVE JACKSONVILLE, FL 32210

FORM 990-PF

GRANT APPLICATION SUBMISSION INFORMATION
PART XV, LINES 2A THROUGH 2D

STATEMENT 10

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

W.W. GAY, TRUSTEE C/O W.W. GAY MECHANICAL CONTRACTOR
524 STOCKTON STREET
JACKSONVILLE, FL 32204

TELEPHONE NUMBER

904-280-2053

FORM AND CONTENT OF APPLICATIONS

NAME, ADDRESS, FORM 501(C)(3) APPROVAL LETTER FROM THE IRS, REASON FOR
APPL. TELEPHONE NUMBER & ANY OTHER INFORMATION DEEMED APPROPRIATE.

ANY SUBMISSION DEADLINES

NONE

RESTRICTIONS AND LIMITATIONS ON AWARDS

ALL DISTRIBUTIONS ARE TO BE MADE AT THE SOLE DISCRETION OF THE TRUSTEES;
HOWEVER, THE TRUSTEES SHALL AVOID THE SUPPORT OF FUND RAISING CAMPAIGNS AND
SHALL MAKE NO CONTRIBUTIONS TO THE UNITED WAY.

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	THE BOND FUND OF AMERICA CL A	P	VARIOUS	06/24/13
b	PIMCO LOW DURATION CL A	P	09/13/12	04/01/13
c	THE BOND FUND OF AMERICA CL A	P	VARIOUS	06/24/13
d	BANK BARODA NEW YORK	P	04/24/13	10/30/13
e	BANK INDIA NEW YORK	P	04/01/13	10/02/13
f	THE BOND FUND OF AMERICA CL A	P	VARIOUS	06/24/13
g	SAFRA NATL BK NEW YORK	P	01/19/12	01/31/13
h	CAPITAL GAINS DIVIDENDS			
i				
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 1,091.		1,135.	<44.>
b 200,000.		202,624.	<2,624.>
c 544.		561.	<17.>
d 150,000.		150,000.	0.
e 200,000.		200,000.	0.
f 49,656.		50,218.	<562.>
g 200,000.		200,000.	0.
h 14,561.			14,561.
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(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	
a			<44.>
b			<2,624.>
c			<17.>
d			0.
e			0.
f			<562.>
g			0.
h			14,561.
i			
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	11,314.
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
BEACHES MUSEUM & HISTORY 381 BEACH BLVD JACKSONVILLE, FL 32250	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	500.
BOB TEBOW EVANGELISTIC ASSOC 8834-14 GOODBY'S EXEC DR JACKSONVILLE, FL 32217	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	10,000.
BOY SCOUTS OF AMERICA 521 S EDWOOD AVE JACKSONVILLE, FL 32205	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	10,000.
BROOKS REHABILITATION CENTER 3599 UNIVERSITY BLVD SOUTH JACKSONVILLE, FL 32216	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	20,000.
CAMP TRACY 1057 ARLINGTON ROAD JACKSONVILLE, FL 32211	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,500.
CATHEDRAL ARTS PROJECT 4063 SALISBURY ROAD, SUITE 107 JACKSONVILLE, FL 32216	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	10,000.
CHEROKEE OF GEORGIA TRIBAL COUNCIL RT 1 BOX 1019 SAINT GEORGE, GA 31562	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
CHILD DEVELOPMENT CENTER 318 OCEAN BLVD ATLANTIC BEACH, FL 32233	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
CHILDRENS CANCER RECOVERY FDN PO BOX 238 HERSHEY, PA 17033	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
CITY RESCUE MISSION PO BOX 60291 JACKSONVILLE, FL 32236	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
Total from continuation sheets				302,500.

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
CLAY COUNTY YOUTH CHARACTER BLDG 461 MCINTOSH AVE ORANGE PARK, FL 32073	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,000.
COMMUNITY FOUNDATION 245 RIVERSIDE AVENUE, STE 310 JACKSONVILLE, FL 32202	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
COMMUNITY HOSPICE 4266 SUNBEAM RD JACKSONVILLE, FL 32257	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
CONSERVATIVE THEOLOGICAL 12021 OLD ST AUGUSTINE RD JACKSONVILLE, FL 32258	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
COUNCIL ON AGING OF CLAY COUNTY 604 WALNUT STREET GREEN COVE SPRINGS, FL 32043	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,000.
CROHNS & COLITIS FOUNDATION PO BOX 9842 JACKSONVILLE, FL 32208	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
CUMMER ART MUSEUM 829 RIVERSIDE AVENUE JACKSONVILLE, FL 32204	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	20,000.
CYSTIC FIBROSIS FDN 8382 BAYMEADOWS RD #9 JACKSONVILLE, FL 32256	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	15,000.
DESIRE STREET MINISTRIES PO BOX 18057 ATLANTA, GA 30316	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
DREAMS COME TRUE 6803 SOUTHPOINT PARKWAY JACKSONVILLE, FL 32216	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
Total from continuation sheets				

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
EAST WEST MINISTRIES 4450 SOJOURN DRIVE, STE 100 ADDISON, TX 75001	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
EMPOWERED PARENTS PO BOX 60722 JACKSONVILLE, FL 32236	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
EPIC SURF MINISTRIES PO BOX 50952 JACKSONVILLE BEACH, FL 32240	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
FIRESIDE MINISTRIES 2313 LAUREL LN AUGUSTA, GA 30904	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	500.
FIRST BAPTIST CHURCH OF JACKSONVILLE 124 WEST ASHLEY STREET JACKSONVILLE, FL 32202	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
FIRST COAST CRIME STOPPERS INC 8647 BAYPINE RD JACKSONVILLE, FL 32256	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,000.
FIRST MORNING STAR 115 NW 55TH ST GAINESVILLE, FL 32607	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
FL FAIRTAX ED ASSN INC PO BOX 1913 PONTE VEDRA BEACH, FL 32004	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	25,000.
FRIENDS OF NEFSH 7487 SOUTH STATE ROAD 121 MACCLENNY, FL 32063	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	500.
FUTURE NOW 5809 CEDAR OAKS DRIVE JACKSONVILLE, FL 32210	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	500.
Total from continuation sheets				

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
GUARDIAN OF DREAMS 4920 BRENTWOOD AVE JACKSONVILLE, FL 32206	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
HAGGAI INST PO BOX 13 ATLANTA, GA 30370	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
HANDS ON JACKSONVILLE 6817-1902 SOUTHPOINT PARKWAY JACKSONVILLE, FL 32216	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,000.
HEART FOR CHILDREN INC 1429 WINTHROP ST JACKSONVILLE, FL 32206	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
ICARE 1650 PARK ST JACKSONVILLE, FL 32204	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
JACKSONVILLE SPEECH & HEARING CENTER 1128 N LAURA ST JACKSONVILLE, FL 32206	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
JACKSONVILLE YOUNG LIFE PO BOX 2173 JACKSONVILLE, FL 32203	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
JUNIOR ACHIEVEMENT 4049 WOODCOCK DR, 2ND FL JACKSONVILLE, FL 32207	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
K9S FOR WARRIORS 260 S ROSCOE BLVD PONTE VEDRA BEACH, FL 32082	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
L'ARCHE HARBOR HOUSE 700 ARLINGTON RD N JACKSONVILLE, FL 32211	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,000.
Total from continuation sheets				

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
MAYO CLINIC 4500 SAN PABLO ROAD JACKSONVILLE, FL 32224	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	20,000.
MERCY SHIPS PO BOX 2020 GARDEN VALLEY, TX 75771	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
MURRAY HILL MINISTRIES PO BOX 380006 JACKSONVILLE, FL 32205	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
OPERATION NEW HOPE 1830 N MAIN ST JACKSONVILLE, FL 32206	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
RODELL ROBERTS SCHOLARSHIP FUND 524 STOCKTON STREET JACKSONVILLE, FL 32204	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	500.
RONALD MCDONALD HOUSE 824 CHILDRENS WAY JACKSONVILLE, FL 32207	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	3,000.
SALVATION ARMY 1032 MEETROPOLITAN PKWY SW ATLANTA, GA 30310	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
ST VINCENTS HEART CENTER PO BOX 41564 JACKSONVILLE, FL 32203	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	25,000.
THE ASHLEY FOUNDATION PO BOX 1688 ST AUGUSTINE, FL 32085	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
THEATRE WORKS INC 8355 W PEORIA AVE PEORIA, AZ 85345	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,500.
Total from continuation sheets				

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
TIM TEBOW FOUNDATION 2220 COUNTY ROAD 210 W, STE 108 JACKSONVILLE, FL 32259	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	2,000.
TOCCOA FALLS COLLEGE 17 RAINWATER DR TOCCOA FALLS, GA 30598	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
UNF CONT & BLOG COLLEGE 1 UNF DRIVE JACKSONVILLE, FL 32224	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	10,000.
WISHING WELL FOUNDATION USA 3000 WEST ESPLANADE AVE, STE 100 METAIRIE, LA 70002	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
WOMENS BD OF WOLFSON 1325 SAN MARCO BLVD, STE 802 JACKSONVILLE, FL 32207	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	5,000.
YMCA 12735 GRAN BAY PKWY W, STE 250 JACKSONVILLE, FL 32258	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	20,000.
ZOE UNIV INC 6504 ARLINGTON RD JACKSONVILLE, FL 32211	NONE	NON-PRIVATE	UNRESTRICTED - CHARITY	1,000.
Total from continuation sheets				

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 ☒
- 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
File by the due date for filing your return. See instructions	W.W. AND ELOISE D. GAY FOUNDATION, C/O MR. W.W. GAY	Employer identification number (EIN) or 31-1724609
	Number, street, and room or suite no. If a P.O. box, see instructions. 524 STOCKTON STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. JACKSONVILLE, FL 32204	

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

W.W. GAY, TRUSTEE

- The books are in the care of ► 524 STOCKTON STREET - JACKSONVILLE, FL 32204

Telephone No. ► (904) 356-6311

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	\$	1,750.
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	\$	1,000.
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	\$	750.

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