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Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation**2013**

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

For calendar year 2013 or tax year beginning , 2013, and ending , 20

Name of foundation Nelson Family Charitable Trust		A Employer identification number 46-6286904
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) (501) 517-6794
City or town, state or province, country, and ZIP or foreign postal code 4703 Gooch Drive Little Rock, AR 72223		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ 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) ▶ \$ 650,915	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) (see instructions))		(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 (attach schedule)				
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	12	12	12	
	4 Dividends and interest from securities	16,064	16,064	16,064	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	9,983			
	b Gross sales price for all assets on line 6a 330,333				
	7 Capital gain net income (from Part IV, line 2)		9,983		
	8 Net short-term capital gain			5,551	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	26,059	26,059	21,627		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)	2,060	2,060	2,060	
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	480			
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	2,540	2,060	2,060	
	25 Contributions, gifts, grants paid	45,000			45,000
26 Total expenses and disbursements. Add lines 24 and 25	47,540	2,060	2,060	45,000	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-21,481				
b Net investment income (if negative, enter -0-)		23,999			
c Adjusted net income (if negative, enter -0-)			19,567		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)	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		102,706	130,741	130,741
	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 (attach schedule) (see instructions)				
	7 Other notes and loans receivable (attach schedule) ▶ 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 (attach schedule)				
	b Investments—corporate stock (attach schedule)		416,163	256,660	287,394
	c Investments—corporate bonds (attach schedule)		133,000	243,335	232,780
	11 Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	12 Investments—mortgage loans				
	13 Investments—other (attach schedule)				
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	15 Other assets (describe ▶)				
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		651,869	630,736	650,915
Liabilities	17 Accounts payable and accrued expenses		132	480	
	18 Grants payable				
	19 Deferred revenue				
	20 Loans from officers, directors, trustees, and other disqualified persons				
	21 Mortgages and other notes payable (attach schedule)				
	22 Other liabilities (describe ▶)				
	23 Total liabilities (add lines 17 through 22)		132	480	
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				
	28 Paid-in or capital surplus, or land, bldg., and equipment fund				
	29 Retained earnings, accumulated income, endowment, or other funds		651,737	630,256	
	30 Total net assets or fund balances (see instructions)		651,737	630,256	
	31 Total liabilities and net assets/fund balances (see instructions)		651,869	630,736	

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	651,737
2 Enter amount from Part I, line 27a	2	-21,481
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	630,256
5 Decreases not included in line 2 (itemize) ▶	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	630,256

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 See Attached Schedule IV					
b					
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					
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					
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	9,983	
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) (see instructions). If (loss), enter -0- in Part I, line 8 }			3	5,551	

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.

(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	6,500	86,379	.0752
2011			
2010			
2009			
2008			
2 Total of line 1, column (d)			2 .0752
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 .0752
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5			4 640,721
5 Multiply line 4 by line 3			5 48,182
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 240
7 Add lines 5 and 6			7 48,422
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 45,000

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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b	1	480
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	
3	Add lines 1 and 2	3	480
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	480
6	Credits/Payments:		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
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	480
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2014 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		✓
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?		✓
<i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		
c Did the foundation file Form 1120-POL for this year?		✓
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ <u>0</u> (2) On foundation managers. ▶ \$ <u>0</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>0</u>		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2	✓
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3	✓
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	4b	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5	✓
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?	6	✓
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	7	✓
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ Arkansas		
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 <i>General Instruction G</i> ? <i>If "No," attach explanation</i>	8b	✓
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)? <i>If "Yes," complete Part XIV</i>	9	✓
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10	✓

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		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
Website address ▶ N/A				
14	The books are in care of ▶ Steven K. Nelson Telephone no. ▶ (501) 517-6794			
Located at ▶ 4703 Gooch Drive, Little Rock, AR ZIP+4 ▶ 72223-4373				
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				
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?	16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶				✓

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

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

		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)?	1b	
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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? ☐ Yes ☒ No		
If "Yes," list the years ▶ 20 , 20 , 20 , 20			
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	✓
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ 20 , 20 , 20 , 20		
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	
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	✓

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)? (see instructions) ☐ 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)? ☐ Yes ☒ NoOrganizations 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? ☐ 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? ☐ Yes ☒ No
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? ☐ Yes ☒ No**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 (see instructions).

(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
Steven K. Nelson 4703 Gooch Drive, Little Rock, AR 72223	Trustee, 2	0	0	0
Deborah S. Nelson 4703 Gooch Drive, Little Rock, AR 72223	Trustee, 2	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). 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 ☐

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)***3 Five highest-paid independent contractors for professional services (see instructions). 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		▶

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 Support of Christian ministries qualified under section 501(c) (3)—15 ministries supported	
	39,500
2 Support of post-secondary business education—two Universities supported	
	5,500
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 None	
2	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3	▶

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	509,469
b	Average of monthly cash balances	1b	141,009
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	650,478
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	650,478
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	9,757
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	640,721
6	Minimum investment return. Enter 5% of line 5	6	32,036

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	32,036
2a	Tax on investment income for 2013 from Part VI, line 5	2a	480
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	480
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	31,556
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	31,556
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	31,556

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	45,000
b	Program-related investments—total from Part IX-B	1b	
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	45,000
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 (see instructions)	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	45,000

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				31,556
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			0	
b Total for prior years: 20____, 20____, 20____		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: ► \$ 45,000				
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)	13,444			
d Applied to 2013 distributable amount				31,556
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:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	13,444			
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 instructions			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) (see instructions)	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	13,444			
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	13,444			

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

- 1a** 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	
2a 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).)

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- 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.

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:

- 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 <i>Paid during the year</i> See attached Schedule XV.				
Total			3a	45,000
b <i>Approved for future payment</i> None				
Total			3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

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

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

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

[illegible]

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

- | 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? | | Yes | No |
|----------|--|--------------|-----|----|
| | | | | |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| | (1) Cash | 1a(1) | | ✓ |
| | (2) Other assets | 1a(2) | | ✓ |
| b | Other transactions: | | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | | ✓ |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | | ✓ |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | | ✓ |
| | (4) Reimbursement arrangements | 1b(4) | | ✓ |
| | (5) Loans or loan guarantees | 1b(5) | | ✓ |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | | ✓ |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | ✓ |
| 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

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	4/20/14 Date	Trustee Title
	May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no. ▶	

Nelson Family Charitable Trust
Form 990-PF
2013

46-6286904

Supplemental Schedule
Part I

Line 16C—Other professional fees consist of amounts paid to Charles Schwab for investment advisory fees.

Line 18—Taxes consist of excise tax on investment income pursuant to the calculation contained in Part VI of Form 990-PF

Nelson Family Charitable Trust

46-6286904

Form 990 PF for 2013

Schedule II 10b

Corporate Stock Investments (Equity Mutual Funds)

<u>Symbol</u>	<u>Name</u>	<u>Quantity</u>	<u>Cost</u>	<u>Market Value</u>
AEMGX	ACADIAN EMERGING MKTS PORTFOLIO INST CL	659.334	12,692.40	\$12,092.19
TWCGX	AMERICAN CENTURY GROWTH INV CL	368.392	10,126.27	12,031.68
SASMX	CLEARBRIDGE SMALL CAP GWTH A	220.773	5,433.23	6,265.54
CSRSX	COHEN & STEERS REALTY SHARES	477.828	31,527.94	30,017.15
CRSSZ	CREDIT SUISSE COMMODITY RETURN STRAT INST	4,334.10	34,682.46	31,335.51
FMIHX	FMI LARGE CAP FUND	858.053	14,656.97	17,898.99
HIINX	HARBOR INTERNATIONAL FUND INV CL	265.305	16,028.11	18,658.90
JVLAX	JHANCOCK3 DISCIPLINED VALUE CL A	984.718	14,366.74	18,197.59
JVAAX	JPMORGAN VALUE ADVANTAGE CL A	454.318	9,660.25	12,293.85
ICSLX	MAINSTAY ICAP SELECT EQ I	128.097	4,894.33	6,321.59
EXWAX	MANNING & NAPIER WORLD OPPTY A	2,723.92	20,754.10	24,651.46
NOSGX	NORTHERN SMALL CAP VALUE FUND	282.372	4,643.75	5,870.51
OAKIX	OAKMARK INTL FD CLASS I	692.38	14,912.15	18,223.44
ODMAX	OPPENHEIMER DEVELOPING MKTS FD CL A	327.288	11,541.36	12,443.49
SCETX	RIDGEWORTH SMALL CAP VALUE EQTY CL I	675.051	9,343.71	12,063.16
RYTFX	ROYCE TOTAL RETURN FUND SERVICE CL	349.112	4,957.39	5,798.75
UMBWX	SCOUT INTL FD	504.231	17,014.57	18,787.65
SGRKX	WELLS FARGO ADVTG GWTH FD ADM	227.659	9,487.60	12,300.42
YAFFX	YACKTMAN FOCUSED SERVICE CL	482.78	9,936.29	12,141.92
			<u>\$ 256,659.62</u>	<u>\$ 287,393.79</u>

Nelson Family Charitable Trust

46-6286904

Form 990 PF for 2013

Schedule II 10c

Corporate Stock Investments (Bond Mutual Funds)

<u>Symbol</u>	<u>Name</u>	<u>Quantity</u>	<u>Cost</u>	<u>Market Value</u>
BCOSX	BAIRD CORE PLUS BD INV	2,202.37	\$ 25,641.13	\$ 24,578.49
MWHYX	METROPOLITAN WEST HIGH YIELD BOND M	586.918	6,099.41	6,027.85
MWTRX	METROPOLITAN WEST TOTAL RETURN BOND M	6,390.34	70,216.83	67,418.06
PFBDX	PIMCO FOREIGN BOND FD UNHEDGED CL D	614.396	6,369.75	6,168.54
PONDX	PIMCO INCM CL D	1,005.61	12,318.76	12,328.82
PRRDY	PIMCO REAL RETURN FUND CL D	1,109.30	12,971.82	12,169.02
PTTDY	PIMCO TOTAL RETURN FUND CL D	4,549.87	52,101.81	48,638.06
WACIX	WESTERN ASSET CORE PLUS BD FD FI	4,955.39	57,615.13	55,450.76
			<u>\$ 243,334.64</u>	<u>\$ 232,779.60</u>

Nelson Family Charitable Trust

Form 990 PF for 2013

Schedule IV

Capital Gains and Losses for Tax on Investment Income

46-6286904

(a) List and describe the kinds of property sold	(b) How Acquired	(c) Date Acquired	(d) Date Sold	(e) Gross Sales Price	(f) Depreciation allowed (or allowable)	(g) Cost or plus expense of Sale		(h) Gain or (loss)
114.34 shares of COLUMBIA ACORN USA FUND CL Z	Purchase	11/27/2012	1/14/2013	\$3,482.86	\$	-	3,481.30	1.56
79.11 shares of COLUMBIA ACORN USA FUND CL Z	Purchase	1/8/2013	1/14/2013	\$2,409.87	-	-	2,408.80	1.07
433.035 shares of METROPOLITAN WEST TOTAL RETURN BOND M	Purchase	11/27/2012	3/26/2013	4,724.41	-	-	4,767.48	(43.07)
1563.111 shares of MANNING & NAPIER WORLD OPPTY A	Purchase	11/27/2012	5/20/2013	13,333.34	-	-	11,909.67	1,423.67
59.89 shares of JANUS VENTURE FD CL T	Purchase	11/27/2012	7/8/2013	3,911.42	-	-	3,432.08	479.34
43.91 shares of JANUS VENTURE FD CL T	Purchase	1/8/2013	7/8/2013	2,867.76	-	-	2,516.32	351.44
55.928 shares of AMERICAN CENTURY GROWTH INV CL	Purchase	11/27/2012	12/2/2013	1,876.38	-	-	1,537.34	339.04
18.385 shares of CLEARBRIDGE SMALL CAP GWTH A	Purchase	7/8/2013	12/2/2013	513.86	-	-	452.45	61.41
138.867 shares of FMI LARGE CAP FUND	Purchase	11/27/2012	12/2/2013	2,996.75	-	-	2,372.08	624.67
16.568 shares of HARBOR INTERNATIONAL FUND INV CL	Purchase	11/27/2012	12/2/2013	1,153.13	-	-	1,000.94	152.19
202.457 shares of JHANCOCK3 DISCIPLINED VALUE CL A	Purchase	11/27/2012	12/2/2013	3,816.31	-	-	2,953.79	862.52
80.509 shares of JPMORGAN VALUE ADVANTAGE CL A	Purchase	11/27/2012	12/2/2013	2,196.29	-	-	1,711.88	484.41
18.433 shares of MAINSTAY ICAP SELECT EQ I	Purchase	11/27/2012	12/2/2013	891.05	-	-	704.29	186.76
175.351 shares of MANNING & NAPIER WORLD OPPTY A	Purchase	11/27/2012	12/2/2013	1,585.17	-	-	1,336.04	249.13
61.608 shares of NORTHERN SMALL CAP VALUE FUND	Purchase	11/27/2012	12/2/2013	1,337.51	-	-	1,013.17	324.34
56.085 shares of OAKMARK INTL FD CLASS I	Purchase	11/27/2012	12/2/2013	1,500.27	-	-	1,207.93	292.34
142.335 shares of RIDGEWORTH SMALL CAP VALUE EQTY CL I	Purchase	11/27/2012	12/2/2013	2,596.19	-	-	1,970.13	626.06
63.314 shares of ROYCE TOTAL RETURN FUND SERVICE CL	Purchase	1/14/2013	12/2/2013	1,114.33	-	-	899.06	215.27
4.037 shares of SCOUT INTL FD	Purchase	11/27/2012	12/2/2013	147.96	-	-	136.22	11.74
45.22 shares of WELLS FARGO ADVTG GWTH FD ADM	Purchase	11/27/2012	12/2/2013	2,458.61	-	-	1,884.53	574.08
75.429 shares of YACKTMAN FOCUSED SERVICE CL	Purchase	11/27/2012	12/2/2013	1,934.00	-	-	1,552.44	381.56
186.61 shares of AMERICAN CENTURY INFL ADJ BD INV	Purchase	1/8/2013	12/5/2013	2,237.53	-	-	2,458.53	(221.00)
66.68 shares of AMERICAN CENTURY INFL ADJ BD INV	Purchase	12/2/2013	12/5/2013	799.50	-	-	878.48	(78.98)
259.25 shares of AMERICAN CENTURY INFL ADJ BD INV	Purchase	11/27/2012	12/5/2013	3,108.52	-	-	3,415.56	(307.04)
1153.475 shares of PIMCO TOTAL RETURN FUND CL D	Purchase	11/27/2012	12/5/2013	12,480.60	-	-	12,849.77	(369.17)
3,000 shares of Dillard's, Inc. Class A Common Stock	Donation	12/20/2012	1/2/2013	254,859.73	-	-	251,499.65	3,360.08

Schedule XV—Grants and Contributions Paid During the Year

Name & Address	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
According to Prophecy Ministries P.O. Box 6 Lemon Grove, CA 91946			Ministry operations	\$500
Ariel Ministries P.O. Box 792507 San Antonio, TX 78279			Ministry operations	500
Baptist Bible Hour P.O. Box 17037 Cincinnati, OH 45217			Gospel ministry to prisons	1,000
The Bible Church of Little Rock 19111 Cantrell Road Little Rock, AR 72223			Church ministry operations	28,000
Crown & Sickles Ministry 60498 Floyd Road Amite, LA 70422			Ministry operations	500
Friends of Israel P.O. Box 908 Bellmawr, NJ 08099			Ministry operations	500
In Touch Ministries P.O. Box 7900 Atlanta, GA 30357			Radio ministry operations	500
Lamb & Lion Ministries P.O. Box 919 McKinney, TX 75070			Ministry operations	500
Life Action Ministries P.O. Box 31 Buchanan, MI 49107			Ministry operations	500
New Tribes Mission 1000 East First Street Sanford, FL 32771			Ministry operations	1,000
Proclaiming the Gospel P.O. Box 940871 Plano, TX 75094			Ministry operations	1,000
Prophecy in the News P.O. Box 7000 Oklahoma City, OK 73153			Ministry operations	500
Texas Corners Bible Church 7780 South 8th Street Kalamazoo, MI 49009			Distribution of Gospel messages via world wide web	2,000
University of Arkansas at Little Rock Foundation 2801 South University Avenue Little Rock, AR 72204			Post-secondary business education	3,000
Union Rescue Mission 3001 Confederate Boulevard Little Rock, AR 72206			Ministry operations	1,500
University of Arkansas Foundation University House University of Arkansas Fayetteville, AR 72701			Post-secondary business education	2,500
Voice of the Martyrs P.O. Box 443 Bartlesville, OK 74005			Ministry operations	1,000