INTERNAL REVENUE SERVICE

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter Social Security numbers on this form as it may be made public.

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

OMB No 1545-0052

2013

Open to Public Inspection

ENVELOPE POSTMARK DATE MAY 02 2014

SCANNED MAY 12 2014

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

Name of foundation: INA CALKINS TRUST

A Employer identification number: 52-6994869

Number and street (or P O box number if mail is not delivered to street address): BANK OF AMERICA, N.A. P.O. BOX 831041

Room/suite

B Telephone number (see instructions): 800-357-7094

City or town, state or province, country, and ZIP or foreign postal code: DALLAS, TX 75283-1041

C If exemption application is pending, check here ▶ ☐

D 1 Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

G Check all that apply. ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶ $ 6,511,833.

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis)*

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))*

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		(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				
4	Dividends and interest from securities	138,811.	133,902.		STMT 1
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	149,051.			
b	Gross sales price for all assets on line 6a 2,147,766.				
7	Capital gain net income (from Part IV, line 2)		149,051.		
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) (attach schedule)				
11	Other income (attach schedule)	-1,259.	241.		STMT 2
12	**Total.** Add lines 1 through 11	286,603.	283,194.		
Operating and Administrative Expenses 13	Compensation of officers, directors, trustees, etc	54,948.	32,969.		21,979.
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule) STMT 3	3,715.	NONE	NONE	3,715.
b	Accounting fees (attach schedule) STMT 4	1,265.	NONE	NONE	1,265.
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions) STMT 5	12,805.	4,658.		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings	383.			383.
22	Printing and publications				
23	Other expenses (attach schedule) STMT 6	265.	3,902.		265.
24	**Total operating and administrative expenses.** Add lines 13 through 23	73,381.	41,529.	NONE	27,607.
25	Contributions, gifts, grants paid	204,675.			204,675.
26	**Total expenses and disbursements** Add lines 24 and 25	278,056.	41,529.	NONE	232,282.
27	Subtract line 26 from line 12:				
a	**Excess of revenue over expenses and disbursements**	8,547.			
b	**Net investment income** (if negative, enter -0-)		241,665.		
c	**Adjusted net income** (if negative, enter -0-)				

JSA **For Paperwork Reduction Act Notice, see instructions.**

P 8

		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	404,649.	227,927.	227,927.
	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			
	10 a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule) STMT 7	5,101,188.	5,505,342.	6,030,231.
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule) STMT 8	483,039.	272,476.	253,675.
	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)	5,988,876.	6,005,745.	6,511,833.
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 (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)		NONE	
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	5,988,876.	6,005,745.	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see instructions)	5,988,876.	6,005,745.	
	31	**Total liabilities and net assets/fund balances** (see instructions)	5,988,876.	6,005,745.	

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	5,988,876.
2	Enter amount from Part I, line 27a	2	8,547.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 9	3	31,660.
4	Add lines 1, 2, and 3	4	6,029,083.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 10	5	23,338.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	6,005,745.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	PUBLICLY TRADED SECURITIES			
b	OTHER GAINS AND LOSSES			
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	906,323.		823,180.	83,143.
b	1,241,443.		1,175,535.	65,908.
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				83,143.
b				65,908.
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** 149,051.

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**

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	196,754.	5,866,977.	0.033536
2011	237,072.	5,831,238.	0.040656
2010	259,851.	5,467,255.	0.047529
2009	294,073.	4,908,876.	0.059906
2008	333,019.	5,904,458.	0.056401

2	**Total** of line 1, column (d)	2	0.238028
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	0.047606
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	6,273,092.
5	Multiply line 4 by line 3	5	298,637.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,417.
7	Add lines 5 and 6	7	301,054.
8	Enter qualifying distributions from Part XII, line 4	8	232,282.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 . . . Date of ruling or determination letter ________________ **(attach copy of letter if necessary - see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	4,833.
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	4,833.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	NONE
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	4,833.
6	Credits/Payments				
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	8,400.		
b	Exempt foreign organizations - tax withheld at source	6b	NONE		
c	Tax paid with application for extension of time to file (Form 8868)	6c	NONE		
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	8,400.
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10	**Overpayment** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	3,567.
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 3,567. **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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	*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*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ▶ $ ____________ (2) On foundation managers ▶ $ ____________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ____________			
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*	2		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*	3	X	
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
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? *If "Yes," attach the statement required by General Instruction T.*	5		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?	6	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*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MO			
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.*	8b	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.*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ www.calkinsboard.org

14 The books are in care of ▶ BANK OF AMERICA, N.A. Telephone no. ▶ (816)292-4300

Located at ▶ 1200 MAIN ST, 14TH FL, KANSAS CITY, MO ZIP+4 ▶ 64105-2100

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

		Yes	No
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		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶			

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		**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		X
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		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No			
If "Yes," list the years ▶ ____, ____, ____, ____			
b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions)	2b		X
c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ ____, ____, ____, ____			
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b If "Yes," did it have excess business holdings in 2013 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013)*	3b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

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)? **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? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d).

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

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

1 List all officers, directors, trustees, foundation managers and their compensation (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
SEE STATEMENT 13		54,948.		

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		NONE	NONE	NONE

Total number of other employees paid over $50,000 ▶ NONE

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		NONE

Total number of others receiving over $50,000 for professional services . . . . ▶ NONE

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 NONE	
2	
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 NONE	
All other program-related investments See instructions 3 NONE	
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	6,079,771.
b	Average of monthly cash balances			1b	288,850.
c	Fair market value of all other assets (see instructions)			1c	NONE
d	**Total** (add lines 1a, b, and c)			1d	6,368,621.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e			
2	Acquisition indebtedness applicable to line 1 assets			2	NONE
3	Subtract line 2 from line 1d			3	6,368,621.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)			4	95,529.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4			5	6,273,092.
6	**Minimum investment return.** Enter 5% of line 5			6	313,655.

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	313,655.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	4,833.		
b	Income tax for 2013 (This does not include the tax from Part VI.)	2b			
c	Add lines 2a and 2b			2c	4,833.
3	Distributable amount before adjustments. Subtract line 2c from line 1			3	308,822.
4	Recoveries of amounts treated as qualifying distributions			4	NONE
5	Add lines 3 and 4			5	308,822.
6	Deduction from distributable amount (see instructions)			6	NONE
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1			7	308,822.

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	232,282.
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	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	232,282.
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	N/A
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	232,282.

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					308,822.
2	Undistributed income, if any, as of the end of 2013					
a	Enter amount for 2012 only				129,763.	
b	Total for prior years 20 11 ,20_____,20_____			NONE		
3	Excess distributions carryover, if any, to 2013.					
a	From 2008	NONE				
b	From 2009	NONE				
c	From 2010	NONE				
d	From 2011	NONE				
e	From 2012	NONE				
f	**Total** of lines 3a through e		NONE			
4	Qualifying distributions for 2013 from Part XII, line 4: ▶ $ 232,282.					
a	Applied to 2012, but not more than line 2a . . .				129,763.	
b	Applied to undistributed income of prior years (Election required - see instructions)			NONE		
c	Treated as distributions out of corpus (Election required - see instructions)		NONE			
d	Applied to 2013 distributable amount					102,519.
e	Remaining amount distributed out of corpus . .		NONE			
5	Excess distributions carryover applied to 2013 . *(If an amount appears in column (d), the same amount must be shown in column (a).)*		NONE			NONE
6	**Enter the net total of each column as indicated below:**					
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5		NONE			
b	Prior years' undistributed income. Subtract line 4b from line 2b			NONE		
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			NONE		
d	Subtract line 6c from line 6b Taxable amount - see instructions			NONE		
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount - see instructions					
f	Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014					206,303.
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions) . . .		NONE			
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . .		NONE			
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		NONE			
10	Analysis of line 9					
a	Excess from 2009 . . .	NONE				
b	Excess from 2010 . . .	NONE				
c	Excess from 2011 . . .	NONE				
d	Excess from 2012 . . .	NONE				
e	Excess from 2013 . . .	NONE				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) NOT APPLICABLE

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			
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
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).)

NONE

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

NONE

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

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

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

SEE STATEMENT 16

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines:

SEE ATTACHED STATEMENT FOR LINE 2

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

SEE ATTACHED STATEMENT FOR LINE 2

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*				
SEE STATEMENT 20				204,675.
Total . . . . ▶ **3a**				204,675.
b *Approved for future payment*				
NONE				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	138,811.	
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			14	-1,259.	
8 Gain or (loss) from sales of assets other than inventory			18	149,051.	
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)				286,603.	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . . 13 286,603.

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions)
	NOT APPLICABLE

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

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

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	Date	Title
	04/28/2014	TRUSTEE

BANK OF AMERICA, N.A.

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

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
USGI REPORTED AS NONQUALIFIED DIVIDENDS	1,921.	1,921.
FOREIGN DIVIDENDS	28,538.	28,538.
NONDIVIDEND DISTRIBUTIONS	4,909.	
DOMESTIC DIVIDENDS	40,887.	40,887.
OTHER INTEREST	7,716.	7,716.
FOREIGN INTEREST	279.	279.
U.S. GOVERNMENT INTEREST(FEDERAL TAXABLE	700.	700.
US GOVERNMENT INTEREST REPORTED AS QUALI	1,029.	1,029.
NONQUALIFIED FOREIGN DIVIDENDS	8,313.	8,313.
NONQUALIFIED DOMESTIC DIVIDENDS	44,519.	44,519.
TOTAL	138,811.	133,902.

FORM 990PF, PART I - OTHER INCOME

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
NON-TAXABLE FOREIGN INCOME	-1,259.	
PARTNERSHIP INCOME		241.
TOTALS	-1,259.	241.

INA CALKINS TRUST 52-6994869

FORM 990PF, PART I - LEGAL FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
STINSON MORRISON HECKER LLP	3,715.			3,715.
TOTALS	3,715.	NONE	NONE	3,715.

FORM 990PF, PART I - ACCOUNTING FEES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	ADJUSTED NET INCOME	CHARITABLE PURPOSES
TAX PREPARATION FEE - BOA	1,265.			1,265.
TOTALS	1,265.	NONE	NONE	1,265.

INA CALKINS TRUST 52-6994869

FORM 990PF, PART I - TAXES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
FOREIGN TAXES	3,368.	3,368.
EXCISE TAX ESTIMATES	8,147.	
FOREIGN TAXES ON QUALIFIED FOR	824.	824.
FOREIGN TAXES ON NONQUALIFIED	466.	466.
TOTALS	12,805.	4,658.

FORM 990PF, PART I - OTHER EXPENSES

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
OTHER CHARITABLE EXPENSES	265.		265.
PARTNERSHIP EXPENSES		3,902.	
TOTALS	265.	3,902.	265.

INA CALKINS TRUST 52-6994869

FORM 990PF, PART II - CORPORATE STOCK

DESCRIPTION		BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
464287507 ISHARES CORE S&P MID		179,518.	179,518.	234,569.
464287614 ISHARES RUSSELL 1000		536,624.		
464287655 ISHARES RUSSELL 2000		119,470.	96,148.	131,741.
921943858 VANGUARD FTSE DEVELO		120,899.	232,761.	263,251.
922042858 VANGUARD FTSE EMERGI		246,691.	189,649.	226,846.
466001864 IVY ASSET STRATEGY F		120,112.	208,874.	255,777.
693390841 PIMCO HIGH YIELD FD		114,471.	62,066.	64,691.
714199106 PERMANENT PORTFOLIO		210,195.	198,651.	177,245.
72200Q182 PIMCO ALL ASSET ALL		450,418.	489,991.	426,112.
202671913 AGGREGATE BOND CTF		600,558.	527,119.	516,639.
207543877 SMALL CAP GROWTH LEA		120,112.	101,376.	134,016.
29099J109 EMERGING MARKETS STO		300,279.	227,020.	227,105.
302993993 MID CAP VALUE CTF		210,195.	185,423.	224,720.
303995997 SMALL CAP VALUE CTF		120,112.	130,821.	156,022.
323991307 MID CAP GROWTH CTF		210,195.	196,021.	226,405.
45399C107 DIVIDEND INCOME COMM		540,502.	577,356.	688,918.
99Z466163 HIGH QUALITY CORE CO		240,223.	283,881.	324,946.
99Z466197 INTERNATIONAL FOCUSE		300,279.	614,007.	684,478.
99Z466247 REIT COMMON TRUST FU		360,335.		
922908553 VANGUARD REIT ETF			470,484.	443,075.
99Z501647 STRATEGIC GROWTH COM			534,176.	623,675.
	TOTALS	5,101,188.	5,505,342.	6,030,231.

INA CALKINS TRUST 52-6994869

FORM 990PF, PART II - OTHER INVESTMENTS

DESCRIPTION	COST/ FMV C OR F	BEGINNING BOOK VALUE	ENDING BOOK VALUE	ENDING FMV
73935S105 POWERSHARES DB COMMO	C	483,039.	272,476.	253,675.
TOTALS		483,039.	272,476.	253,675.

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION		AMOUNT
NET ROUNDING		5.
CTF TIMING ADJUSTMENT		193.
PARTNERSHIP BASIS ADJUSTMENT		31,462.
	TOTAL	31,660.

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION	AMOUNT
MUTUAL FUND ADJUSTMENT	7,896.
COST BASIS ADJUSTMENT - SALES	15,442.
TOTAL	23,338.

INA CALKINS TRUST 52-6994869

Schedule D Detail of Short-term Capital Gains and Losses

Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Short-term Gain/Loss
OTHER GAINS AND LOSSES					
13378.943 AGGREGATE BOND CTF	12/21/2012	02/28/2013	227,754.00	228,747.00	-993.00
1285.348 SMALL CAP GROWTH LEADERS CTF	12/21/2012	09/30/2013	25,757.00	20,163.00	5,594.00
1351.302 EMERGING MARKETS STOCK COMMON TRUST FUND	12/21/2012	11/30/2013	64,381.00	63,161.00	1,220.00
1991.417 MID CAP VALUE CTF	12/21/2012	02/28/2013	42,951.00	39,905.00	3,046.00
1836.292 MID CAP GROWTH CTF	12/21/2012	02/28/2013	37,255.00	35,382.00	1,873.00
10702. POWERSHARES DB COMMODITY INDEX TRACKING FUND UNIT BEN INT	12/19/2012	09/30/2013	275,371.00	281,535.00	-6,164.00
6150.2 HIGH QUALITY CORE COMMON TRUST FUND	12/21/2012	11/30/2013	75,390.00	63,735.00	11,655.00
35646.716 REIT COMMON TRUST FUND	12/21/2012	02/28/2013	374,979.00	360,761.00	14,218.00
8108.503 STRATEGIC GROWTH COMMON TRUST FUND	04/30/2013	11/30/2013	95,800.00	82,146.00	13,654.00
TOTAL OTHER GAINS AND LOSSES			1,219,638.00	1,175,535.00	44,103.00
Totals			1,219,638.00	1,175,535.00	44,103.00

JSA
3F0971 1 000

GAINS AND LOSSES FROM PASS-THRU ENTITIES

NET SHORT-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS AND OTHER FIDUCIARIES

COMMON TRUST FUNDS	3,676.00	
TOTAL NET SHORT-TERM GAIN OR LOSS (ROUNDED)		3,676.00

NET LONG-TERM GAIN (LOSS) FROM PARTNERSHIPS, S CORPORATIONS AND OTHER FIDUCIARIES

COMMON TRUST FUNDS	49,591.00	
PARTNERSHIPS, TRUSTS, S CORPORATIONS	-31,462.00	
TOTAL NET LONG-TERM GAIN OR LOSS (ROUNDED)		18,129.00

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

OFFICER NAME:
BANK OF AMERICA, N.A.
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
TITLE:
TRUSTEE
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1
COMPENSATION .... 54,948.

OFFICER NAME:
LISA JONES SCHELLHORN - C/O BOA
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
TITLE:
BOARD MEMBER
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:
BETSY R. HUGHES - C/O BOA
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
TITLE:
BOARD MEMBER
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:
ROBERT N. SAWYER - C/O BOA
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
TITLE:
BOARD MEMBER
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

STATEMENT 13

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
==

OFFICER NAME:
  HELEN C. EMMOTT, RN - C/O BOA
ADDRESS:
  P.O. BOX 219119
  KANSAS CITY, MO 64121-9119
TITLE:
  BOARD MEMBER
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:
  LINDA B. LYON - C/O BOA
ADDRESS:
  P.O. BOX 219119
  KANSAS CITY, MO 64121-9119
TITLE:
  BOARD PRESIDENT
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:
  THOMAS J. TURNER - C/O BOA
ADDRESS:
  P.O. BOX 219119
  KANSAS CITY, MO 64121-9119
TITLE:
  BOARD MEMBER
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:
  MICHAEL C. KIRK - C/O BOA
ADDRESS:
  P.O. BOX 219119
  KANSAS CITY, MO 64121-9119
TITLE:
  BOARD PRESIDENT
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

FORM 990PF, PART VIII - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
==

OFFICER NAME:
CAPPY POWELL - C/O BOA
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
TITLE:
BOARD MEMBER
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:
KEVIN JONES - C/O BOA
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
TITLE:
BOARD MEMBER
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

OFFICER NAME:
JOHN OVEL - C/O BOA
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
TITLE:
BOARD SECRETARY
AVERAGE HOURS PER WEEK DEVOTED TO POSITION: 1

TOTAL COMPENSATION: 54,948.
=============

FORM 990PF, PART XV - LINES 2a - 2d
====================================

RECIPIENT NAME:
INA CALKINS BOARD-BANK OF AMERICA, N.A.
ADDRESS:
P.O. BOX 219119
KANSAS CITY, MO 64121-9119
RECIPIENT'S PHONE NUMBER: 816-292-4300
FORM, INFORMATION AND MATERIALS:
APPLICATION INFORMATION AND FORMS ARE AVAILABLE ON THE FOLLOWING WEB SITE: WWW.CALKINSBOARD.ORG
SUBMISSION DEADLINES:
SUBMISSION DEADLINE INFORMATION IS AVAILABLE ON THE FOLLOWING WEB SITE: WWW.CALKINSBOARD.ORG
RESTRICTIONS OR LIMITATIONS ON AWARDS:
GRANTS MUST BENEFIT CITIZENS OF KANSAS CITY, MISSOURI IN THE AREAS OF EDUCATION, MEDICAL OR WELFARE. SEE SPECIFIC RESTRICTIONS AND REQUIREMENTS ON THE WEB SITE: WWW.CALKINSBOARD.ORG

INA CALKINS TRUST 52-6994869
FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
LAZARUS MINISTRIES
ADDRESS:
205 E 9TH ST
KANSAS CITY, MO 64106
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT FOR SOJOURNER CLINIC
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 5,000.

RECIPIENT NAME:
NEWHOUSE, INC.
ADDRESS:
P.O. BOX 240019
KANSAS CITY, MO 64124
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT CHILDREN'S COMPREHENSIVE SERVICES
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 17,500.

RECIPIENT NAME:
METROPOLITAN LUTHERAN MINISTRY
ADDRESS:
3031 HOLMES
KANSAS CITY, MO 64109
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
PROVIDE MINOR HOME REPAIRS FOR SENIORS
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 16,675.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

===

RECIPIENT NAME:
OPERATION BREAKTHROUGH, INC.
ADDRESS:
3039 TROOST AVE
KANSAS CITY, MO 64109
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT HOMELESS SHELTER PROGRAMS
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 30,000.

RECIPIENT NAME:
SHEPHERDS CENTER OF KANSAS
CITY CENTRAL
ADDRESS:
5200 OAK ST
KANSAS CITY, MO 64112
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT FOR SENIOR COMPANION PROGRAMS
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 20,000.

RECIPIENT NAME:
JACKSON COUNTY CASA
ADDRESS:
2544 HOLMES ST
KANSAS CITY, MO 64081
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT CHILD ADVOCACY PROGRAMS
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 20,000.

FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID

RECIPIENT NAME:
SHEPHERDS CENTER OF THE
NORTHLAND, INC.
ADDRESS:
4805 NE ANTIOCH RD
KANSAS CITY, MO 64119
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT FOR SENIOR BENEFITS & HEALTH PROGRAMS
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 6,500.

RECIPIENT NAME:
YMCA OF GREATER KANSAS CITY
ADDRESS:
3100 BROADWAY, STE 1020
KANSAS CITY, MO 64111
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
URBAN CORE PROGRAMS FOR LINWOOD FACILITY
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 15,000.

RECIPIENT NAME:
ALPHAPOINTE ASSOCIATION
ADDRESS:
7501 PROSPECT
KANSAS CITY, MO 64132
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SENIOR ADULTS SERVICES PROGRAM
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 14,000.

INA CALKINS TRUST 52-6994869
FORM 990PF, PART XV, LINE 3a - CONTRIBUTIONS, GIFTS, GRANTS PAID
==

RECIPIENT NAME:
CHILDRENS CENTER FOR THE
VISUALLY IMPAIRED
ADDRESS:
3101 MAIN ST
KANSAS CITY, MO 64111
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT FOR INFANT PROGRAMS
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 10,000.

RECIPIENT NAME:
CHILDREN'S TLC
ADDRESS:
3101 MAIN ST
KANSAS CITY, MO 64111-1921
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
CLINIC SERVICE FOR CHILDREN WITH DISABILITIES
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 20,000.

RECIPIENT NAME:
FIRST CALL ALCOHOL & DRUG
PREVENTION & RECOVERY
ADDRESS:
633 E 63RD ST
KANSAS CITY, MO 64110
RELATIONSHIP:
N/A
PURPOSE OF GRANT:
SUPPORT 'CARING FOR KIDS' PROGRAM
FOUNDATION STATUS OF RECIPIENT:
PC
AMOUNT OF GRANT PAID .... 30,000.

TOTAL GRANTS PAID: 204,675.
==============

STATEMENT 20

FEDERAL FOOTNOTES

THE COMPENSATION SHOWN ON THE RETURN THAT IS PAID TO BANK OF AMERICA, N.A. AS CORPORATE TRUSTEE IS NOT CALCULATED BASED UPON AN HOURLY RATE FOR TIME SPENT BY THE TRUSTEE; RATHER, BANK OF AMERICA'S COMPENSATION AS CORPORATE TRUSTEE IS CALCULATED USING A MARKET VALUE FEE SCHEDULE. THE TRUST OFFICER'S TIME SPENT PERFORMING ADMINISTRATIVE RESPONSIBILITIES FOR THIS FOUNDATION AVERAGES ONE HOUR PER WEEK. IN ADDITION, TIME IS SPENT BY OTHER STAFF MEMBERS FOR RECORDKEEPING, INVESTMENT MANAGEMENT, INCOME COLLECTION, RENDERING STATEMENTS AND ACCOUNTINGS, REGULATORY REPORTING, REGULATORY COMPLIANCE, AND TAX SERVICES.

DEC 14 2012

IN THE CIRCUIT COURT OF JACKSON COUNTY, MISSOURI
AT KANSAS CITY
PROBATE DIVISION

FILED
FEB 07 2013
PROBATE DIVN KC
D.O.C.

In the Matter of the Charitable Trust under the Will of Ina Calkins, Deceased)

BANK OF AMERICA, N.A., as Trustee
Attn: B. Spencer Heddens III
1200 Main Street, Suite 1200
Kansas City, Missouri, 64105,

Petitioner,

vs.

✓THE BOARD OF THE CHARITABLE TRUST UNDER THE WILL OF INA CALKINS, DECEASED
Attn: Linda Lyon, President
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and

✓CHRIS KOSTER
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Supreme Court Building
207 W. High Street
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Respondents.

Case No. 0716-PR00447-01

Division No. 19

JUDGMENT

Before the Court is Petitioner's Petition for Judicial Modification of Trust (the "Petition"), which seeks. (1) a judicial modification, pursuant to Mo. Rev. Stat. § 456.4-416, of the charitable trust (the "Trust") under the Will (the "Will") of Ina Calkins, deceased, to include the provisions required for a private foundation to qualify for Federal income tax exemption, (2) a judicial modification, pursuant to Mo. Rev. Stat. § 456.4-412.2, of certain management terms of the Trust that will simplify the procedure for the disbursement of Trust funds, and (3) a judicial modification, pursuant to Mo. Rev. Stat. §456.412.1, of the geographic restrictions on distributions of Trust funds, which modification will further the charitable purposes of the Trust.

The Court, having examined the pleadings and having reviewed all of the evidence on record, and being fully advised, finds as follows:

A. That it has subject matter jurisdiction over this action pursuant to Mo. Rev. Stat. §§ 456.2-201 and 456.2-202.3, that it has jurisdiction over the Respondents hereto pursuant to Mo. Rev. Stat. § 456.2-202.2, and that venue is proper in this Court pursuant to Mo. Rev. Stat. § 456.2-204.1(2).

B. That all interested persons have been served with or have acknowledged receipt of the Petition, and that all interested persons have consented to the relief sought in the Petition.

C. That all of the allegations of the Petition are true and that the Court may grant all relief requested in the Petition.

Therefore, for good cause shown and without objection appearing, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. All of the relief sought in the Petition is hereby GRANTED.

2. The provisions of the Will that govern the Trust are hereby modified by adding the following paragraphs to the end of paragraph (11) of Article X of the Will:

> "Any other provisions of this instrument notwithstanding, the trustee shall distribute its income for each tax year at a time and in a manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Internal Revenue Code, or the corresponding section of any future federal tax code.
>
> Any other provisions of this instrument notwithstanding, the trustee will not engage in any act of self-dealing as defined in section

> 4941(d) of the Internal Revenue Code, or the corresponding section of any future federal tax code; nor retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code, or the corresponding section of any future federal tax code; nor make any investments in a manner as to incur tax liability under section 4944 of the Internal Revenue Code, or the corresponding section of any future federal tax code; nor make any taxable expenditures as defined in section 4945(d) of the Internal Revenue Code, or the corresponding section of any future federal tax code."

3. The first sentence of paragraph (11) of Article X of the Will is hereby modified to read as follows:

> "All the remainder of my said net income shall be by said Trustee paid over from time to time, but in no event less often than six months, to those recipients, and in such proportions and amounts, as Mrs. W. H. Glaskin, Mrs. Harry G. Kyle, Frederick J. Chase, H. T. Abernathy, John C. Allan, Dwight Davis, Merrill E. Otis, Judge of the United States District Court at Kansas City, Missouri, Mrs. J. W. Lyman, William Volker and Don Carlos Guffey, all of Kansas City, Missouri, and to the survivors of them, and to their successors, hereinafter called the "Board", shall direct."

4. The word "receive", where it appears in the first sentence of the second paragraph of paragraph (11) of Article X of the Will, is hereby replaced with the words "direct the payment of".

5. All of the language of the fourth paragraph of paragraph (11) of Article X of the Will that immediately precedes subparagraph (a) in said fourth paragraph is hereby modified to read as follows:

> "The income directed by the said Board from time to time to be paid out by the Trustee shall, from time to time, be paid out and disbursed for the following purposes, to-wit:".

6. The second sentence of subparagraph (h) of paragraph (11) of Article X of the Will is hereby modified to read as follows:

> "The said Board shall from time to time determine to which of said objects (a) to (g) inclusive, and in what amounts, the moneys to be paid by the Trustee shall be paid from time to time.";

7. The phrase "all of the income received by the said Board", where it appears in the fifth paragraph of paragraph (11) of Article X of the Will, is hereby replaced with the phrase "all of the income directed to be paid by the said Board"; and

8. All of the text of subparagraph (h) of paragraph (11) of Article X of the Will (up to and including the first period thereof) is hereby modified to read as follows:

> "(h) Provided that: (i) the people receiving financial aid as aforesaid, shall be residents of the City of Kansas City, Missouri, and (ii) all institutions receiving financial aid as aforesaid (other than organizations described in sub-paragraphs (a) or (f) above) shall: (A) have a physical location in the City of Kansas City, Missouri, and (B) use such financial aid for or through such physical location, but no such institution shall be required to determine the residence of any individuals who ultimately benefit from such financial aid.".

Date: Feb. 7, 2013

Kathleen A. Forsyth
Jackson County, Missouri Circuit Court Judge

Prepared by:

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