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

For calendar year 2013 or tax year beginning , and ending

Name of foundation: Elmer & Gladys Ferguson Charitable Trust

Number and street (or P O box number if mail is not delivered to street address): PO Box 71

Room/suite:

City or town: DeWitt

State: AR

ZIP code: 72042

Foreign country name:

Foreign province/state/county:

Foreign postal code:

A Employer identification number: 58-1674674

B Telephone number (see instructions): (870) 946-3531

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)* ▶ $ 3,100,536

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))*

		(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	27,131	27,131		
4	Dividends and interest from securities	19,276	19,276		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	74,026			
b	Gross sales price for all assets on line 6a 236,040				
7	Capital gain net income (from Part IV, line 2)		74,026		
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)				
12	**Total.** Add lines 1 through 11	120,433	120,433	0	
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)	850			
c	Other professional fees (attach schedule)	15,093	15,093		
17	Interest				
18	Taxes (attach schedule) (see instructions)	683	683		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications	8	8		
23	Other expenses (attach schedule)				
24	**Total operating and administrative expenses.** Add lines 13 through 23	16,634	15,784	0	0
25	Contributions, gifts, grants paid	108,752			108,752
26	**Total expenses and disbursements.** Add lines 24 and 25	125,386	15,784	0	108,752
27	Subtract line 26 from line 12				
a	**Excess of revenue over expenses and disbursements**	-4,953			
b	**Net investment income** (if negative, enter -0-)		104,649		
c	**Adjusted net income** (if negative, enter -0-)			0	

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For Paperwork Reduction Act Notice, see instructions.

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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	10,391	8,036	8,036
	2	Savings and temporary cash investments	1,756,614	1,764,650	1,764,650
	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)	1,155,005	1,162,245	1,327,850
	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)			
	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)	2,922,010	2,934,931	3,100,536
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)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds	1,115,505	1,162,245	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	1,806,505	1,772,686	
	30	**Total net assets or fund balances** (see instructions)	2,922,010	2,934,931	
	31	**Total liabilities and net assets/fund balances** (see instructions)	2,922,010	2,934,931	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	2,922,010
2	Enter amount from Part I, line 27a	2	-4,953
3	Other increases not included in line 2 (itemize) ▶ Adjustments to book value	3	17,874
4	Add lines 1, 2, and 3	4	2,934,931
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	2,934,931

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				
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	199,845		162,014	37,831
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				37,831
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	74,026
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	0

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	93,185	2,922,010	0 031891
2011	99,301	2,986,531	0 033250
2010	104,200	2,984,449	0 034914
2009	118,500	2,806,784	0 042219
2008	108,800	3,018,609	0 036043

2	**Total** of line 1, column (d)	2	0 178317
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 035663
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	
5	Multiply line 4 by line 3	5	
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	1,046
7	Add lines 5 and 6	7	1,046
8	Enter qualifying distributions from Part XII, line 4	8	108,752

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	1,046
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	0
3	Add lines 1 and 2	3	1,046
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	1,046
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	0
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	9
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	1,055
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	0
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax ▶** **Refunded ▶**	11	0

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		
	*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	N/A	
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		
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) ▶ AR			
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 ► N/A

14 The books are in care of ► DeWitt Bank & Trust Co - Trust Department Telephone no ► (870) 946-3531

Located at ► PO Box 71 DeWitt AR ZIP+4 ► 72042

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ 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	N/A	
	Organizations relying on a current notice regarding disaster assistance check here ► ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 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 ► 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	N/A	
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ► 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	N/A	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

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** N/A

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** Yes: No: 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
David Jessup PO Box 71 DeWitt, AR 72042	Trustee			
Carolyn F Pryor 809 Melton Drive Jonesboro, AR 72401	Trustee			
Nancy F Rasco 110 Catalpa Circle Hot Springs, AR 71913	Trustee			
Rebecca Ehrlicher 95 St Albans Fairway Memphis, TN 38111	Trustee			

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	1,168,020
b	Average of monthly cash balances	1b	1,760,632
c	Fair market value of all other assets (see instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	2,928,652
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	
3	Subtract line 2 from line 1d	3	2,928,652
4	Cash deemed held for charitable activities Enter 1 ½ % of line 3 (for greater amount, see instructions)	4	43,930
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,884,722
6	**Minimum investment return.** Enter 5% of line 5	6	144,236

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	144,236
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,046		
b	Income tax for 2013 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	1,046
3	Distributable amount before adjustments Subtract line 2c from line 1			3	143,190
4	Recoveries of amounts treated as qualifying distributions			4	500
5	Add lines 3 and 4			5	143,690
6	Deduction from distributable amount (see instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	143,690

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	108,752
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	108,752
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	1,046
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	107,706

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					-546
2	Undistributed income, if any, as of the end of 2013					
a	Enter amount for 2012 only				0	
b	Total for prior years 20 09 , 20 10 , 20 11			21,259		
3	Excess distributions carryover, if any, to 2013					
a	From 2008					
b	From 2009					
c	From 2010					
d	From 2011	78,541				
e	From 2012	93,475				
f	**Total** of lines 3a through e		172,016			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 108,752					
a	Applied to 2012, but not more than line 2a					
b	Applied to undistributed income of prior years (Election required—see instructions)					
c	Treated as distributions out of corpus (Election required—see instructions)					
d	Applied to 2013 distributable amount					
e	Remaining amount distributed out of corpus		108,752			
5	Excess distributions carryover applied to 2013 *(If an amount appears in column (d), the same amount must be shown in column (a))*					
6	**Enter the net total of each column as indicated below:**					
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5		280,768			
b	Prior years' undistributed income Subtract line 4b from line 2b			21,259		
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					
d	Subtract line 6c from line 6b Taxable amount—see instructions			21,259		
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)					
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)					
9	**Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a		280,768			
10	Analysis of line 9					
a	Excess from 2009					
b	Excess from 2010					
c	Excess from 2011	78,541				
d	Excess from 2012	93,475				
e	Excess from 2013	108,752				

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

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					0
b 85% of line 2a					0
c Qualifying distributions from Part XII, line 4 for each year listed					0
d Amounts included in line 2c not used directly for active conduct of exempt activities					0
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					0
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

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

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
Jackson Friends of Animals MS	None	EOF	For animal rescue services	5,900
Ole Miss Athletics Foundation MS	None	EOF	For athletic student foundation	7,500
Southern Dominican Province MS	None	PC	For charity services	1,000
Paws in Prison Renie Rule MS	None	PC	For inmate career training	200
American Heart Association MS	None	PC	For research	1,000
Baptist Cardiac Health Rehabilitation MS	None	PC	For charity services	1,000
Highland Presbyterian Church MS	None	PC	For charity services	7,100
Paws and Claws Rescue TN	None	PC	For animal rescue	5,000
Mississippi Children's Home MS	None	PC	For children's services	2,000
Animal Rescue Fund MS	None	PC	For animal rescue	1,000
St Dominic Rehab AR	None	PC	For rehabilitative services	2,000
Total See Attached Statement			▶ **3a**	108,752
b *Approved for future payment*				
Total			▶ **3b**	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (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		27,131	14		
4 Dividends and interest from securities		19,276	14		
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		74,026	18		
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)		120,433		0	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 120,433

(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)

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
		NA	

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

5/12/14 Date

▶ VP Trust Ofc 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
Paula M Kinnard	Paula M. Kinnard	5/1/2014		P00390940

Firm's name ▶ Paula M Kinnard, CPA

Firm's EIN ▶

Firm's address ▶ PO Box 13434, Maumelle, AR 72113

Phone no (870) 509-0570

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
St Martin DePorres Shrine
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	1,000

Name
University of MS Athletics Foundation
Street

City	**State**	**Zip Code**	**Foreign Country**
	MS		

Relationship	**Foundation Status**
None	EOF

Purpose of grant/contribution	**Amount**
For education foundation	3,500

Name
St Peter Church
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	5,000

Name
Gateway Rescue Mission
Street

City	**State**	**Zip Code**	**Foreign Country**
	MS		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	1,000

Name
The Good Samaritan Center
Street

City	**State**	**Zip Code**	**Foreign Country**
	MS		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	1,000

Name
Humane Society of Jackson
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For animal rescue services	1,500

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name	Street	City	State	Zip Code	Foreign Country	Relationship	Foundation Status	Purpose of grant/contribution	Amount
U of M Foundation			MS			None	EOF	For education foundation	250
St Agnes St Dominic			TN			None	PC	For charity services	2,750
New Life Fellowship		DeWitt	AR	72042		None	PC	For charity services	3,000
Fondren Renaissance	0		MS			None	PC	For charity services	1,000
Jackson Academy Music Dept		Jackson	MS			None	PC	For educational purposes	1,000
Methodist Children's Home			MS			None	PC	For children's charity services	2,000

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
Lookout Mtn Presbyterian Church
Street

City	State	Zip Code	Foreign Country
	TN		

Relationship	Foundation Status
None	PC

Purpose of grant/contribution	Amount
For charity services	2,500

Name
MS School for Blind & Deaf
Street

City	State	Zip Code	Foreign Country
	MS		

Relationship	Foundation Status
None	PC

Purpose of grant/contribution	Amount
For charity services	1,000

Name
Palmer Home for Children
Street

City	State	Zip Code	Foreign Country

Relationship	Foundation Status
None	PC

Purpose of grant/contribution	Amount
For children's charity services	1,000

Name
St Jude's Childrens Research Hospital
Street

City	State	Zip Code	Foreign Country
Memphis	TN		

Relationship	Foundation Status
None	EOF

Purpose of grant/contribution	Amount
For charity services	500

Name
Memphis University Tennis Bldg Fund
Street

City	State	Zip Code	Foreign Country
Memphis	TN		

Relationship	Foundation Status
None	EOF

Purpose of grant/contribution	Amount
For educational endeavors	5,000

Name
Friends of St Peter's Church
Street

City	State	Zip Code	Foreign Country
	TN		

Relationship	Foundation Status
None	PC

Purpose of grant/contribution	Amount
For charity services	1,000

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
Orange Mound Outreach Ministeries
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	500

Name
Catholic Charities of West Tennessee
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	500

Name
Christian Brothers High School
Street

City	**State**	**Zip Code**	**Foreign Country**
Memphis	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	1,000

Name
Diocese of Memphis
Street

City	**State**	**Zip Code**	**Foreign Country**
Memphis	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charities	300

Name
Hospitality Hub
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	250

Name
Immaculate Conception Cathedral School
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For education services	250

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
Sisters of St Benedict
Street

City	State	Zip Code	Foreign Country
	TN		

Relationship	Foundation Status
None	PC

Purpose of grant/contribution	Amount
For charity services	200

Name
Chi Omega Sorority
Street

City	State	Zip Code	Foreign Country
	MS		

Relationship	Foundation Status
None	EOF

Purpose of grant/contribution	Amount
For charity services	1,260

Name
Four Bridges Art Festival
Street

City	State	Zip Code	Foreign Country
	TN		

Relationship	Foundation Status
None	EOF

Purpose of grant/contribution	Amount
For education services	1,000

Name
Chattanooga Cottom Ball Assoc
Street

City	State	Zip Code	Foreign Country
Chattanooga	TN		

Relationship	Foundation Status
None	EOF

Purpose of grant/contribution	Amount
For charity services	2,222

Name
Arkansas Arts Center
Street

City	State	Zip Code	Foreign Country
Little Rock	AR		

Relationship	Foundation Status
None	EOF

Purpose of grant/contribution	Amount
For education services	150

Name
Calvary Chapel
Street

City	State	Zip Code	Foreign Country
	AR		

Relationship	Foundation Status
None	PC

Purpose of grant/contribution	Amount
For charity services	1,500

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
Chattanooga Folk School
Street

City	**State**	**Zip Code**	**Foreign Country**
Chattanooga	TN		

Relationship	**Foundation Status**
None	EOF

Purpose of grant/contribution	**Amount**
For education services	500

Name
McCallie School
Street

City	**State**	**Zip Code**	**Foreign Country**
	TN		

Relationship	**Foundation Status**
None	EOF

Purpose of grant/contribution	**Amount**
For education services	3,500

Name
Catholic High School Foundation
Street

City	**State**	**Zip Code**	**Foreign Country**
	AR		

Relationship	**Foundation Status**
None	EOF

Purpose of grant/contribution	**Amount**
For children's charities	500

Name
Garrett Uekman Foundation
Street

City	**State**	**Zip Code**	**Foreign Country**
	AR		

Relationship	**Foundation Status**
None	EOF

Purpose of grant/contribution	**Amount**
For charity services	150

Name
UAMS College of Nursing
Street

City	**State**	**Zip Code**	**Foreign Country**
	AR		

Relationship	**Foundation Status**
None	EOF

Purpose of grant/contribution	**Amount**
For charity services	620

Name
Food Rescue
Street

City	**State**	**Zip Code**	**Foreign Country**
	AR		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	150

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
Arkansas State University
Street

City	**State**	**Zip Code**	**Foreign Country**
Jonesboro	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	3,500

Name
Pulaski Technical College
Street

City	**State**	**Zip Code**	**Foreign Country**
Little Rock	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	500

Name
University of Arkansas at Fayetteville
Street

City	**State**	**Zip Code**	**Foreign Country**
Fayetteville	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	7,500

Name
University of Arkansas at Monticello
Street

City	**State**	**Zip Code**	**Foreign Country**
Monticello	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	2,000

Name
University of Arkansas Medical Services
Street

City	**State**	**Zip Code**	**Foreign Country**
Little Rock	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	2,500

Name
University of the Ozarks
Street

City	**State**	**Zip Code**	**Foreign Country**
Clarksville	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	500

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
Williams Baptist College
Street

City	**State**	**Zip Code**	**Foreign Country**
Walnut Ridge	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	1,000

Name
Harding University
Street

City	**State**	**Zip Code**	**Foreign Country**
Searcy	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	1,000

Name
Phillips Community College
Street

City	**State**	**Zip Code**	**Foreign Country**
Helena-West Helena	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	2,000

Name
Ouachita Baptist University
Street

City	**State**	**Zip Code**	**Foreign Country**
Arkadelphia	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	500

Name
University of Central Arkansas
Street

City	**State**	**Zip Code**	**Foreign Country**
Conway	AR		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	1,000

Name
University of Mississippi
Street

City	**State**	**Zip Code**	**Foreign Country**
Oxford	MS		

Relationship	**Foundation Status**
None	

Purpose of grant/contribution	**Amount**
University scholarship	500

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name
Stew Pot

Street

City	**State**	**Zip Code**	**Foreign Country**
	MS		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	2,000

Name
Northminster Baptist Church

Street

City	**State**	**Zip Code**	**Foreign Country**
	MS		

Relationship	**Foundation Status**
None	PC

Purpose of grant/contribution	**Amount**
For charity services	2,000

Name

Street

City	**State**	**Zip Code**	**Foreign Country**

Relationship	**Foundation Status**

Purpose of grant/contribution	**Amount**

Name

Street

City	**State**	**Zip Code**	**Foreign Country**

Relationship	**Foundation Status**

Purpose of grant/contribution	**Amount**

Name

Street

City	**State**	**Zip Code**	**Foreign Country**

Relationship	**Foundation Status**

Purpose of grant/contribution	**Amount**

Name

Street

City	**State**	**Zip Code**	**Foreign Country**

Relationship	**Foundation Status**

Purpose of grant/contribution	**Amount**

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ **Attach to Form 1040, 1040NR, 1041, or 990-T.**

▶ **Information about Form 1116 and its separate instructions is at *www.irs.gov/form1116*.**

OMB No 1545-0121

2013

Attachment Sequence No **19**

Name	**Identifying number** as shown on page 1 of your tax return
Elmer & Gladys Ferguson Charitable Trust	58-1674674

Use a separate Form 1116 for each category of income listed below See **Categories of Income** in the instructions Check only one box on each Form 1116 Report all amounts in U S dollars except where specified in Part II below

a ☒ Passive category income
b ☐ General category income
c ☐ Section 901(j) income
d ☐ Certain income re-sourced by treaty
e ☐ Lump-sum distributions

f Resident of (name of country) ▶ United States

Note: *If you paid taxes to only one foreign country or U S possession, use column A in Part I and line A in Part II If you paid taxes to* ***more than one*** *foreign country or U S possession, use a separate column and line for each country or possession*

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession				Total
		A	**B**	**C**		(Add cols A, B, and C)
g	**Enter the name of the foreign country or U.S. possession** ▶	Other Country				
1 a	Gross income from sources within country shown above and of the type checked above (see instructions) UBS Financial Services, Inc	4,557			**1a**	4,557
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐					
	Deductions and losses (*Caution: See instructions*)					
2	Expenses **definitely related** to the income on line 1a (attach statement)					
3	Pro rata share of other deductions **not definitely related:**					
a	Certain itemized deductions or standard deduction (see instructions)	125,386				
b	Other deductions (attach statement)					
c	Add lines 3a and 3b	125,386				
d	Gross foreign source income (see instructions)	4,557				
e	Gross income from all sources (see instructions)	19,276				
f	Divide line 3d by line 3e (see instructions)	0 236408				
g	Multiply line 3c by line 3f	29,642				
4	Pro rata share of interest expense (see instructions)					
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b	Other interest expense					
5	Losses from foreign sources					
6	Add lines 2, 3g, 4a, 4b, and 5	29,642			**6**	29,642
7	Subtract line 6 from line 1a Enter the result here and on line 15, page 2 ▶				**7**	-25,085

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U S dollars				
		Taxes withheld at source on			**(n)** Other foreign taxes paid or accrued	Taxes withheld at source on			**(r)** Other foreign taxes paid or accrued	**(s)** Total foreign taxes paid or accrued (add cols (o) through (r))
	(j) Date paid or accrued	**(k)** Dividends	**(l)** Rents and royalties	**(m)** Interest		**(o)** Dividends	**(p)** Rents and royalties	**(q)** Interest		
A	12/18/2013					393				393
B										
C										

8 **Add lines A through C, column (s). Enter the total here and on line 9, page 2** ▶ **8** 393

For Paperwork Reduction Act Notice, see instructions.

HTA

Part III Figuring the Credit

9	Enter the amount from line 8 These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	393		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11	393		
12	Reduction in foreign taxes (see instructions)	12			
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13 This is the total amount of foreign taxes available for credit			14	393
15	Enter the amount from line 7 This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	-25,085		
16	Adjustments to line 15 (see instructions)	16			
17	Combine the amounts on lines 15 and 16 This is your net foreign source taxable income (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I Skip lines 18 through 22 However, if you are filing more than one Form 1116, you must complete line 20)	17	-25,085		
18	**Individuals:** Enter the amount from Form 1040, line 41, or Form 1040NR, line 39 **Estates and trusts:** Enter your taxable income without the deduction for your exemption	18			
	Caution: *If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions*				
19	Divide line 17 by line 18 If line 17 is more than line 18, enter "1"			19	
20	**Individuals:** Enter the amount from Form 1040, line 44 If you are a nonresident alien, enter the amount from Form 1040NR, line 42 **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			20	
	Caution: *If you are completing line 20 for separate category* **e** *(lump-sum distributions), see instructions*				
21	Multiply line 20 by line 19 (maximum amount of credit)			21	0
22	Enter the **smaller** of line 14 or line 21 If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28 Otherwise, complete the appropriate line in Part IV (see instructions) ▶			22	0

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23			
24	Credit for taxes on general category income	24			
25	Credit for taxes on certain income re-sourced by treaty	25			
26	Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	0
28	Enter the **smaller** of line 20 or line 27			28	0
29	Reduction of credit for international boycott operations See instructions for line 12			29	
30	Subtract line 29 from line 28 This is your **foreign tax credit.** Enter here and on Form 1040, line 47, Form 1040NR, line 45, Form 1041, Schedule G, line 2a, or Form 990-T, line 40a ▶			30	0