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Form

990-PF

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation THE CLAUDE BENNETT FAMILY FOUNDATION		A Employer identification number 58-2052917	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 130804		B Telephone number (see instructions) (205) 945-4687	
City or town, state or province, country, and ZIP or foreign postal code BIRMINGHAM, AL 352130804		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,685,649	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify _____) (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	39,411	39,411		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	61,990			
	b Gross sales price for all assets on line 6a 270,268				
	7 Capital gain net income (from Part IV , line 2) . . .		62,301		
	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	101,401	101,712		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	24,000	0		24,000
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	8,016	2,806		5,210
	b Accounting fees (attach schedule)	9,859	4,930		4,929
	c Other professional fees (attach schedule)	17,470	17,470		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	1,452	1,452		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	1,739	1,651		88
	24 Total operating and administrative expenses. Add lines 13 through 23	62,536	28,309		34,227
	25 Contributions, gifts, grants paid	41,110			41,110
	26 Total expenses and disbursements. Add lines 24 and 25	103,646	28,309		75,337
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-2,245			
	b Net investment income (if negative, enter -0-)		73,403		
	c Adjusted net income (if negative, enter -0-)				

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	-10,406	-887	-887
	2	Savings and temporary cash investments			
	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)	960,479	955,363	1,240,590
	c	Investments—corporate bonds (attach schedule).	263,632	261,727	271,271
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	130,948	126,213	174,675
	14	Land, buildings, and equipment basis ▶ _____ 8,162 Less accumulated depreciation (attach schedule) ▶ 8,162			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,344,653	1,342,416	1,685,649	
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	1,344,653	1,342,416	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	0	0	
	30	Total net assets or fund balances (see page 17 of the instructions)	1,344,653	1,342,416	
31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,344,653	1,342,416		

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	1,344,653
2	Enter amount from Part I, line 27a	2	-2,245
3	Other increases not included in line 2 (itemize) ▶ _____	3	8
4	Add lines 1, 2, and 3	4	1,342,416
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,342,416

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)
1 a	MORGAN STANLEY	P	2010-12-15	2013-12-31
b	MORGAN STANLEY	P	2013-01-15	2013-12-31
c	CAPITAL GAINS DIVIDENDS	P		
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 209,878		206,269	3,609
b 1,691		1,698	-7
c 58,699			58,699
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			3,609
b			-7
c			58,699
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	62,301
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			

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 page 18 of 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	78,982	1,456,311	0 054234
2011	73,943	1,486,586	0 049740
2010	62,582	1,479,243	0 042307
2009	75,727	1,268,841	0 059682
2008	78,992	1,508,171	0 052376

2	Total of line 1, column (d).	2	0 258339
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 051668
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	1,535,580
5	Multiply line 4 by line 3.	5	79,340
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	734
7	Add lines 5 and 6.	7	80,074
8	Enter qualifying distributions from Part XII, line 4. If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions	8	75,337

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the 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	1,468
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	1,468
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	1,468
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	490
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	490
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	978
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ☐ Refunded ☐	11	

Part VII-AStatements Regarding Activities

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	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ 0 (2) On foundation managers ☐ \$ _____ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?.	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
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	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ AL			
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? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

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		No
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		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of STEVE HENDRICKS Telephone no (205) 871-1210 Located at 3049 MASSEY ROAD BIRMINGHAM AL ZIP+4 35216			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See 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 page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. If "Yes," list the years 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
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		No

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

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

b

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

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
HAROLD I APOLINSKY	TRUSTEE	0	0	0
2311 HIGHLAND AVENUE SOUTH BIRMINGHAM,AL 35205	4 00			
CLARK BENNETT	TRUSTEE	8,000	0	0
5124 BULRUSH COURT FORT COLLINS,CO 80525	6 00			
J MILLER PIGGOTT	TRUSTEE	8,000	0	0
4 RIDGE DRIVE BIRMINGHAM,AL 35213	6 00			
KATHERINE BENNETT O' LEARY	TRUSTEE	8,000	0	0
644 CAMDEN RIDGE BIRMINGHAM,AL 35226	6 00			

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.

0

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.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
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 page 24 of the 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	1,550,640
b	Average of monthly cash balances.	1b	8,324
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,558,964
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	1,558,964
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	23,384
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,535,580
6	Minimum investment return. Enter 5% of line 5.	6	76,779

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	76,779
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	1,468
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,468
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	75,311
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	75,311
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	75,311

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	75,337
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	75,337
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	75,337
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				75,311
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			66,465	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 75,337				
a Applied to 2012, but not more than line 2a			66,465	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				8,872
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				66,439
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

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

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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 organization 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))

b

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

2

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

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

a

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

HAROLD I APOLINSKY
2311 HIGHLAND AVENUE SOUTH
BIRMINGHAM, AL 35205
(205) 930-5122

b

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

THE CLAUDE BENNETT FAMILY FOUNDATION BIRMINGHAM, ALABAMA #58-2052917 STATEMENT CONCERNING DONATIONS AND GRANTS (A)APPLICATIONS SHOULD BE ADDRESSED TO THE FOUNDATION, 2222 ARLINGTON AVENUE SOUTH, BIRMINGHAM, ALABAMA 35205, ATTENTION HAROLD I APOLINSKY (B)APPLICATIONS SHOULD BE SUBMITTED IN WRITING, IDENTIFY THE APPLICANT, AFFIRM THAT THE APPLICANT IS AN ORGANIZATION DESCRIBED IN SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE, SHOULD GIVE THE ORGANIZATION'S TAX EXEMPT NUMBER, STATE THE PURPOSE FOR WHICH THE GIFT WILL BE USED, THE PRIOR EXPERIENCE OF THE APPLICANT IN CARRYING OUT SUCH PURPOSE, THE APPLICANT'S PLAN FOR, AND PERSONNEL TO BE USED IN, CARRYING OUT SUCH PURPOSE AND SHOULD ATTACH A FINANCIAL STATEMENT OF THE APPLICANT FOR THE CURRENT AND THE PRECEDING TWO YEARS

c

Any submission deadlines

NONE APPLICATIONS ARE RECIEVED FROM TIME TO TIME AND CONSIDERED WHEN FUNDS ARE AVAILABLE

d

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

DONATIONS AND GRANTS ARE RESTRICTED TO RELIGIOUS OR CHARITABLE OR EDUCATIONAL PURPOSES AND TO DONEES WITHIN THE RESTRICTION OF IRC SECTION 501(C)(3)

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

Form **990-PF** (2013)

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Part XVII

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

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Yes

No

a

Transfers from the reporting foundation to a noncharitable exempt organization of

(1)

Cash.

1a(1)

No

(2)

Other assets.

1a(2)

No

b

Other transactions

(1)

Sales of assets to a noncharitable exempt organization.

1b(1)

No

(2)

Purchases of assets from a noncharitable exempt organization.

1b(2)

No

(3)

Rental of facilities, equipment, or other assets.

1b(3)

No

(4)

Reimbursement arrangements.

1b(4)

No

(5)

Loans or loan guarantees.

1b(5)

No

(6)

Performance of services or membership or fundraising solicitations.

1b(6)

No

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

1c

No

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 or fiduciary) is based on all information of which preparer has any knowledge.

Signature of officer or trustee

2014-05-12

Date

Title

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

Yes

No

Paid Preparer Use Only

Print/Type preparer's name
STEPHEN R HENDRICKS

Preparer's Signature

Date

Check if self-employed

PTIN
P00013593

Firm's name

CULOTTA SCROGGINSHENDRICKS & GILLESPIE

Firm's EIN

20-3346361

Firm's address

3049 MASSEY ROAD BIRMINGHAM VESTAVIA HILLS, AL 35216

Phone no. (205) 871-1210

Form 990-PF (2013)

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a Paid during the year				
ALABAMA SYMPHONY ORCHESTRA 3621 6TH AVE SOUTH BIRMINGHAM,AL 35222	NONE	PUBLIC CHARTIY	CHARITY	5,000
ALZHEIMER'S OF CENTRAL ALABAMA PO BOX 2273 BIRMINGHAM,AL 35201	NONE	PUBLIC CHARTIY	CHARITY	7,400
BIRMINGHAM AIDS OUTREACH 205 32ND ST SOUTH 101 BIRMINGHAM,AL 35233	NONE	PUBLIC CHARTIY	CHARITY	250
CHILDHAVEN 316 BROADWAY SEATTLE,WA 981225325	NONE	PUBLIC CHARTIY	CHARITY	1,000
CHILDREN'S AID SOCIETY 181 W VALLEY AVE STE 300 BIRMINGHAM,AL 35209	NONE	PUBLIC CHARITY	CHARITY	1,000
COLORADO STATE UNIVERSITY FOUNDATION 410 UNIVERSITY SERVICES CENTER FORT COLLINS,CO 80523	NONE	PUBLIC CHARITY	CHARITY	2,000
CUMBERLAND SCHOOL OF LAW 800 LAKESHORE DRIVE BIRMINGHAM,AL 35229	NONE	PUBLIC CHARTIY	CHARITY	100
DENVER ZOOLOGICAL FOUNDATION 2300 STEELE STREET DENVER,CO 80205	NONE	PUBLIC CHARTIY	CHARITY	1,500
DEVELOPMENT IN GARDENING 1286 UNIVERSITY AVE 119 SAN DIEGO,CA 92103	NONE	PUBLIC CHARTIY	CHARITY	500
GREATER BIRMINGHAM MINISTRIES 2304 12TH AVENUE NORTH BIRMINGHAM,AL 35234	NONE	PUBLIC CHARITY	CHARITY	500
HOSPICE & HOME HEALTH FUND OF AL 2400 JOHN HAWKINS PARKWAY BIRMINGHAM,AL 35244	NONE	PUBLIC CHARITY	CHARITY	500
KIDS CREATE MUSIC 2519 PINE NEEDLE COURT FORT COLLINS,CO 80528	NONE	PUBLIC CHARTIY	CHARITY	2,000
NPR - WBHM 650 11TH STREET SOUTH BIRMINGHAM,AL 35233	NONE	PUBLIC CHARITY	CHARITY	250
PENGUIN PROJECT 1401 E WASHINGTON ST EAST PEORIA,IL 61611	NONE	PUBLIC CHARTIY	CHARITY	250
PRESCHOOL PARTNERS 3736 MONTROSE ROAD BIRMINGHAM,AL 35213	NONE	PUBLIC CHARITY	CHARITY	250
Total  3a				41,110

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
RHODES COLLEGE 2000 N PARKWAY MEMPHIS,TN 38112	NONE	PUBLIC CHARITY	CHARITY	250
SHEPHERD'S CENTER WEST 730 8TH AVENUE WEST BIRMINGHAM,AL 35204	NONE	PUBLIC CHARITY	CHARITY	500
SOUTH HIGHLAND PRESBYTERIAN CHURCH 2035 HIGHLAND AVE SOUTH BIRMINGHAM,AL 35205	NONE	PUBLIC CHARTIY	CHARITY	6,100
ST LUKES EPISCOPAL CHURCH 3736 MONTROSE ROAD BIRMINGHAM,AL 35213	NONE	PUBLIC CHARTIY	CHARITY	1,500
ST MARTINS IN THE PINES CHURCH 4949 MONTEVALLO ROAD BIRMINGHAM,AL 35210	NONE	PUBLIC CHARTIY	CHARITY	500
STUDIO BY THE TRACKS PO BOX 101144 IRONDALE,AL 35210	NONE	PUBLIC CHARITY	CHARITY	250
TRINITY COMMONS EPISCOPAL STUDENT CENTER 1170 11TH AVENUE S BIRMINGHAM,AL 35205	NONE	PUBLIC CHARITY	CHARITY	250
UAB SCHOOL OF OPTOMETRY 1530 3RD AVENUE SOUTH BIRMINGHAM,AL 352940010	NONE	PUBLIC CHARITY	CHARITY	250
UNIVERSITY OF ALABAMA SCHOOL OF SOCIAL WORK BOX 870314 TUSCALOOSA,AL 354870314	NONE	PUBLIC CHARTIY	CHARITY	1,000
WILD ANIMAL SANCTUARY 1946 COUNTY ROAD 53 KEENESBURG,CO 80643	NONE	PUBLIC CHARITY	CHARITY	2,160
VESTAVIA HILLS PUBLIC LIBRARY 1221 MONTGOMERY HIGHWAY VESTAVIA HILLS,AL 35216	NONE	PUBLIC CHARITY	CHARITY	500
SUSAN G KOMEN RACE FOR A CURE 5005 LBJ FREEWAY SUITE 250 DALLAS,TX 75244	NONE	PUBLIC CHARITY	CHARITY	100
SERVE 68 242 CONIFER STREET FORT COLLINS,CO 80524	NONE	PUBLIC CHARITY	CHARITY	2,000
PRESBYTERIAN FRONTIER FELLOWSHIP 7132 PORTLAND AVE SUITE 136 RICHFIELD,MN 55423	NONE	PUBLIC CHARITY	CHARITY	250
PERENITY FLOWER MINISTRY 2761 SMYER CIRCLE BIRMINGHAM,AL 35216	NONE	PUBLIC CHARITY	CHARITY	500
Total  3a				41,110

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
FOUNDATION FIGHTING BLINDNESS 7168 COLUMBIA GATEWAY DRIVE SUITE 100 COLUMBIA,MD 21046	NONE	PUBLIC CHARITY	CHARITY	500
FAMILY MEDICAL CENTER 1025 PENNOCK PLACE SUITE 114 FORT COLLINS,CO 80524	NONE	PUBLIC CHARITY	CHARITY	2,000
Total  3a				41,110

TY 2013 Accounting Fees Schedule

Name: THE CLAUDE BENNETT FAMILY FOUNDATION

EIN: 58-2052917

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	9,859	4,930		4,929

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Gain/Loss from Sale of Other Assets Schedule

Name: THE CLAUDE BENNETT FAMILY FOUNDATION

EIN: 58-2052917

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
K-1 POWERSHARES DB COMMODITY		PURCHASED						0	-311	

**TY 2013 Investments Corporate
Bonds Schedule**

Name: THE CLAUDE BENNETT FAMILY FOUNDATION
EIN: 58-2052917

Name of Bond	End of Year Book Value	End of Year Fair Market Value
TRAK HIGH YIELD INVESTMENTS	261,727	271,271

**TY 2013 Investments Corporate
Stock Schedule****Name:** THE CLAUDE BENNETT FAMILY FOUNDATION**EIN:** 58-2052917

Name of Stock	End of Year Book Value	End of Year Fair Market Value
TRAK EMERGING MARKETS INVESTMENTS	167,362	150,660
TRAK INT'L EQUITY INVESTMENTS	113,544	120,440
TRAK LARGE CAP GROWTH INVESTMENTS	295,910	442,872
TRAK SMALL CAP GROWTH INVESTMENTS	69,104	129,198
TRAK LARGE CAP VALUE INVESTMENTS	174,958	235,681
TRAK SMALL CAP VALUE INVESTMENTS	82,712	113,693
TRAK CORE INC	48,494	44,767
TRAK MM INVESTMENTS	3,279	3,279

TY 2013 Investments - Other Schedule**Name:** THE CLAUDE BENNETT FAMILY FOUNDATION**EIN:** 58-2052917

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
KAYNE ANDERSON ENERGY	AT COST	45,289	57,613
KAYNE ANDERSON MLP INVT CO	AT COST	42,470	69,502
ISHARES COMEX GOLD TRUST	AT COST	12,462	21,900
POWERSHARES DB COMMODITY INDEX TRACKING FUND	AT COST	25,992	25,660

TY 2013 Legal Fees Schedule

Name: THE CLAUDE BENNETT FAMILY FOUNDATION

EIN: 58-2052917

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	8,016	2,806		5,210

TY 2013 Other Expenses Schedule

Name: THE CLAUDE BENNETT FAMILY FOUNDATION

EIN: 58-2052917

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISCELLANEOUS	1,739	1,651		88

TY 2013 Other Increases Schedule

Name: THE CLAUDE BENNETT FAMILY FOUNDATION

EIN: 58-2052917

Description	Amount
ROUNDING	2
WASH SALE	6

TY 2013 Other Professional Fees Schedule

Name: THE CLAUDE BENNETT FAMILY FOUNDATION

EIN: 58-2052917

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MUTUAL FUND ADVISORY FEES	17,470	17,470		0

TY 2013 Taxes Schedule

Name: THE CLAUDE BENNETT FAMILY FOUNDATION

EIN: 58-2052917

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAXES	1,452	1,452		0