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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

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 HELEN AND HARRY SAUL FOUNDATION		A Employer identification number 58-2063931
Number and street (or P.O. box number if mail is not delivered to street address) 2100 FIBER PARK DRIVE		B Telephone number 706-529-1900
City or town, state or province, country, and ZIP or foreign postal code DALTON, GA 30720		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 2,580,078.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check ☒ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		2,950.	2,950.		
4 Dividends and interest from securities		50,554.	50,554.		
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		182,834.			
b Gross sales price for all assets on line 6a		1,051,012.			
7 Capital gain net income (from Part IV, line 2)			182,834.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less: Cost of goods sold					
c Gross profit or (loss)					
11 Other income		1,651.	1,651.		STATEMENT 1
12 Total. Add lines 1 through 11		237,989.	237,989.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees					
c Other professional fees					
17 Interest					
18 Taxes		8,742.	8,742.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses		9,284.	0.		0.
24 Total operating and administrative expenses. Add lines 13 through 23		18,026.	8,742.		0.
25 Contributions, gifts, grants paid		912,190.			912,190.
26 Total expenses and disbursements. Add lines 24 and 25		930,216.	8,742.		912,190.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<692,227.>			
b Net investment income (if negative, enter -0-)			229,247.		
c Adjusted net income (if negative, enter -0-)				N/A	

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10-10-13

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2013)

90-14

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Part II Balance Sheets		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	53,830.	179,342.	179,342.	
	2 Savings and temporary cash investments	2,327,963.	1,839,886.	1,839,886.	
	3 Accounts receivable ▶				
	Less: allowance for doubtful accounts ▶				
	4 Pledges receivable ▶				
	Less: allowance for doubtful accounts ▶				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable ▶				
	Less: allowance for doubtful accounts ▶				
	8 Inventories for sale or use				
	9 Prepaid expenses and deferred charges				
	10a Investments - U.S. and state government obligations				
	b Investments - corporate stock STMT 4	695,007.	532,724.	491,103.	
	c Investments - corporate bonds STMT 5	397.	397.	402.	
	11 Investments - land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶					
12 Investments - mortgage loans					
13 Investments - other STMT 6	79,656.	68,632.	68,120.		
14 Land, buildings, and equipment: basis ▶					
Less accumulated depreciation ▶					
15 Other assets (describe ▶ STATEMENT 7)	0.	1,225.	1,225.		
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)	3,156,853.	2,622,206.	2,580,078.		
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		8,742.		
	22 Other liabilities (describe ▶)				
23 Total liabilities (add lines 17 through 22)	0.	8,742.			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐				
	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ ☒				
	27 Capital stock, trust principal, or current funds	0.	148,838.		
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
	29 Retained earnings, accumulated income, endowment, or other funds	3,156,853.	2,464,626.		
	30 Total net assets or fund balances	3,156,853.	2,613,464.		
	31 Total liabilities and net assets/fund balances	3,156,853.	2,622,206.		

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	3,156,853.
2 Enter amount from Part I, line 27a	2	<692,227.>
3 Other increases not included in line 2 (itemize) ▶ CORPUS	3	148,838.
4 Add lines 1, 2, and 3	4	2,613,464.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,613,464.

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 GOLDMAN SACHS	P	07/01/09	06/11/13
b FIDELITY	P	03/02/10	07/01/13
c CNL GROWTH AND INCOME FUND IV	P	01/01/12	12/31/13
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 884,299.		720,208.	164,091.
b 164,549.		147,970.	16,579.
c 2,164.			2,164.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			164,091.
b			16,579.
c			2,164.
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	182,834.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):	If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	436,440.	3,423,833.	.127471
2011	349,861.	3,615,778.	.096760
2010	331,870.	3,723,568.	.089127
2009	272,131.	2,809,557.	.096859
2008	188,182.	4,010,473.	.046923

2 Total of line 1, column (d)	2	.457140
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	.091428
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	3,103,473.
5 Multiply line 4 by line 3	5	283,744.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,292.
7 Add lines 5 and 6	7	286,036.
8 Enter qualifying distributions from Part XII, line 4	8	912,190.

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	2,292.
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	2,292.
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	2,292.
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		51.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed SEE STATEMENT 8	9		2,343.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) NONE		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	X	
14	The books are in care of DEBBIE LYNCH Telephone no. 706-529-1900 Located at 2100 FIBER PARK DRIVE, DALTON, GA ZIP+4 30720			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year 15 N/A			
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country N/A	16	Yes	No
				X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	☐ Yes ☒ No	
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A	N/A	
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?		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? If "Yes," list the years N/A	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A	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.		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.) N/A	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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?		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)?

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

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

6b

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?

N/A

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.

(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
JULIAN D SAUL 8 OCEAN DRIVE JUPITER INLET COLONY TEQUESTA, FL 33469	TRUSTEE 1.00	0.	0.	0.
LINDA S SCHEJOLA 688 CUMBERLAND CIRCLE ATLANTA, GA 30306	TRUSTEE 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

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	737,817.
b Average of monthly cash balances	1b	2,412,917.
c Fair market value of all other assets	1c	
d Total (add lines 1a, b, and c)	1d	3,150,734.
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	3,150,734.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	47,261.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,103,473.
6 Minimum investment return. Enter 5% of line 5	6	155,174.

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	155,174.
2a Tax on investment income for 2013 from Part VI, line 5	2a	2,292.
b Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c Add lines 2a and 2b	2c	2,292.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	152,882.
4 Recoveries of amounts treated as qualifying distributions	4	0.
5 Add lines 3 and 4	5	152,882.
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	152,882.

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	912,190.
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	912,190.
5 Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	2,292.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	909,898.

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				152,882.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009	133,071.			
c From 2010	149,812.			
d From 2011	171,990.			
e From 2012	276,491.			
f Total of lines 3a through e	731,364.			
4 Qualifying distributions for 2013 from Part XII, line 4: ► \$	912,190.			
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				152,882.
e Remaining amount distributed out of corpus	759,308.			
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	1,490,672.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	1,490,672.			
10 Analysis of line 9:				
a Excess from 2009	133,071.			
b Excess from 2010	149,812.			
c Excess from 2011	171,990.			
d Excess from 2012	276,491.			
e Excess from 2013	759,308.			

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				
ALEXANDER THARPE FUND 150 BOBBY DODD WAY ATLANTA, GA 30332			GENERAL OPERATIONS	5,000.
ALL STARS PROJECT 543 WEST 42ND STREET NEW YORK, NY 10036			GENERAL OPERATIONS	500.
ALZHEIMER'S ASSOCIATION 225 N. MICHIGAN AVE CHICAGO, IL 60601			GENERAL OPERATIONS	2,000.
AMERICAN CANCER SOCIETY 250 WILLIAMS STREET NW ATLANTA, GA 30303			GENERAL OPERATIONS	500.
ATLANTA GROUP HOMES 3160 HOWELL MILL RD, NW ATLANTA, GA 30327			GENERAL OPERATIONS	500.
Total	SEE CONTINUATION SHEET(S)			912,190.
b Approved for future payment				
NONE				
Total				0.

Part XV. Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
B'NAI N'RITH INTERNATIONAL 1120 20TH STREET NW SUITE 300 N WASHINGTON, DC 20036			GENERAL OPERATIONS	2,600.
BOBBY DODD COACH OF YEAR PO BOX 15908 CHATTANOOGA, TN 37415			GENERAL OPERATIONS	500.
BOY SCOUTS OF AMERICA 1800 CIRCLE 75 PKY SE ATLANTA, GA 30339			GENERAL OPERATIONS	1,000.
BOYS & GIRLS CLUB 1275 PEACHTREE STREET NE ATLANTA, GA 30309			GENERAL OPERATIONS	16,100.
CHATTANOOGA BRAIN INJURY 1 SISKIN PLAZA CHATTANOOGA, TN 37403			GENERAL OPERATIONS	500.
CHILDREN'S HEALTH CARE 1600 TULLIE CIRCLE NE ATLANTA, GA 30329			GENERAL OPERATIONS	6,550.
COMMERCE EXECUTIVES SOCIETY PO BOX 870223 TUSCALOOSA, AL 35487			GENERAL OPERATIONS	5,000.
COMMUNITY FNDN OF JACKSON HOLE 245 EAST SIMPSON STREET JACKSON, WY 83001			GENERAL OPERATIONS	31,700.
CREATIVE ARTS GUILD PO BOX 1485 DALTON, GA 30722			GENERAL OPERATIONS	5,000.
DALTON ARTS PROJECT 411 NORTH PARK DRIVE DALTON, GA 30720			GENERAL OPERATIONS	500.
Total from continuation sheets				903,690.

Part XV. Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
DALTON HIGH SCHOOL 1500 MANLY STREET DALTON, GA 30720			GENERAL OPERATIONS	5,750.
DANCER'S WORKSHOP 1405 CLEVELAND HIGHWAY DALTON, GA 30720			GENERAL OPERATIONS	2,500.
EAST LAKE COMMUN FOUND 2606 ALSTON DRIVE, SE ATLANTA, GA 30317			GENERAL OPERATIONS	1,000.
EMORY UNIVERSITY 1762 CLIFTON RD ATLANTA, GA 30322			GENERAL OPERATIONS	11,200.
EVERGLADES FOUNDATION 18001 OLD CUTLER ROAD PALMETTO BAY, FL 33157			GENERAL OPERATIONS	2,000.
FLOOR COVERING INDUS. FD. 2211 E HOWELL AVE ANAHEIM, CA 92806			GENERAL OPERATIONS	5,100.
FRIENDS OF THE GREENHOUSE 600 EAST MORRIS ST DALTON, GA 30722			GENERAL OPERATIONS	200.
GA TECH FOUNDATION 760 SPRING STREET NW ATLANTA, GA 30308			GENERAL OPERATIONS	1,000.
GA TECH ROLL CALL 760 SPRING STREET NW ATLANTA, GA 30308			GENERAL OPERATIONS	10,000.
GEORGIA METH PROJECT 3625 CUMBERLAND BLVD SE ATLANTA, GA 30339			GENERAL OPERATIONS	5,000.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
GEORGIA PUBLIC BROADCASTING 260 14TH STREET NW ATLANTA, GA 30318			GENERAL OPERATIONS	500.
GEORGIA TRANSPLANT FOUNDATION 6600 PEACHTREE DUNWOODY ATLANTA, GA 30328			GENERAL OPERATIONS	500.
GIRLS PREPARATORY SCHOOL 205 ISLAND AVE CHATTANOOGA, TN 37405			GENERAL OPERATIONS	10,000.
GRAND TETON MUSIC FEST 4015 LAKE CREEK DR N WILSON, WY 83014			GENERAL OPERATIONS	100.
GSGA FOUNDATION 121 VILLAGE PKWY MARIETTA, GA 30067			GENERAL OPERATIONS	5,000.
HILLEL OF GEORGIA 1155 SOUTH MILLEGE AVE ATHENS, GA 30605			GENERAL OPERATIONS	5,000.
HOBE SOUND COMMUNITY CHEST 11450 SOUTHEAST DIXIE HWY HOBE SOUND, FL 33455			GENERAL OPERATIONS	1,000.
HUMANE SOCIETY OF NW GA 1703 CLEVELAND HWY DALTON, GA 30720			GENERAL OPERATIONS	100.
HUNTER MUSEUM AMER ART 10 BLUFF VIEW CHATTANOOGA, TN 37403			GENERAL OPERATIONS	1,000.
JEWISH FEDERATION OF GREATER CHAT 5461 NORTH TERRACE ROAD CHATTANOOGA, TN 37411			GENERAL OPERATIONS	75,000.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
JORDAN THOMAS FOUNDATION P.O. BOX 22764 CHATTANOOGA, TN 37422			GENERAL OPERATIONS	500.
JR ACHIEVEMENT OF NW GA 411 MITCHELL ST DALTON, GA 30720			GENERAL OPERATIONS	3,000.
JUPITER INLET LIGHTHOUSE AND MUSEUM 500 CAPTAIN ARMOURS WAY JUPITER, FL 33469			GENERAL OPERATIONS	500.
JUPITER MEDICAL CENTER 1210 S OLD DIXIE HWY JUPITER, FL 33458			GENERAL OPERATIONS	5,000.
LEUKEMIA AND LYMPHOMA SOCIETY 1311 MAMARONECK AVENUE, SUITE 310 WHITE PLAINS, NY 10605			GENERAL OPERATIONS	100.
LOOPER SPEECH AND HEARING CENTER 1011 PROFESSIONAL BLVD DALTON, GA 30720			GENERAL OPERATIONS	1,200.
MARCUS AUTISM CENTER 1920 BRIARCLIFF ROAD NE ATLANTA, GA 30329			GENERAL OPERATIONS	1,000.
MARCUS JEWISH COMMUNITY CENTER 1920 BRIARCLIFF ROAD NE ATLANTA, GA 30329			GENERAL OPERATIONS	1,000.
MCCALLIE SCHOOL 500 DODDS AVE CHATTANOOGA, TN 37404			GENERAL OPERATIONS	5,000.
MIZPAH CONGREGATION 923 MCCALLIE AVE CHATTANOOGA, TN 37403			GENERAL OPERATIONS	3,250.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
MOUNTAIN TOP BOYS HOME 65 MOUNTAIN TOP WAY SUGAR VALLEY, GA 30746			GENERAL OPERATIONS	500.
NATIONAL COMMODORE CLUB 2301 VANDERBILT PLACE NASHVILLE, TN 37240			GENERAL OPERATIONS	3,000.
NATIONAL JEWISH HEALTH 1400 JACKSON STREET DENVER, CO 80206			GENERAL OPERATIONS	2,000.
NORTH MURRAY HIGH SCHOOL 2568 MT. CARMEL CHURCH RD. CHATSWORTH, GA 30705			GENERAL OPERATIONS	100.
NW GA FAMILY CRISIS CENT. PO BOX 554 DALTON, GA 30722			GENERAL OPERATIONS	10,000.
NW GA GIRLS HOME PO BOX 2939 ROME, GA 30164			GENERAL OPERATIONS	250.
NW GA HEALTHCARE PARTNERSHIP 1105 MEMORIAL DRIVE DALTON, GA 30720			GENERAL OPERATIONS	5,000.
ON JONAS MEM. FOUNDATION PO BOX 1008 DALTON, GA 30722			GENERAL OPERATIONS	1,600.
ORT AMERICA 75 MAIDEN LN FL 10 NEW YORK, NY 10038			GENERAL OPERATIONS	30,000.
PLAY FOR PINK 2600 NETWORK BLVD, SUITE 300 FRISCO, TX 75034			GENERAL OPERATIONS	100.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
RAMAH DAROM 70 DAROM LANE CLAYTON, GA 30525			GENERAL OPERATIONS	5,000.
ROMAN OPEN CHARITIES PO BOX 672 DALTON, GA 30722			GENERAL OPERATIONS	250.
SALVATION ARMY PO BOX 269 ALEXANDRIA, VA 22313			GENERAL OPERATIONS	1,000.
SHEPHERD CENTER 2020 PEACHTREE ROAD, NW ATLANTA, GA 30309			GENERAL OPERATIONS	10,000.
SISKIN CHILDRENS INSTIT. 1101 CARTER STREET CHATTANOOGA, TN 37402			GENERAL OPERATIONS	2,500.
SUPPORT CENTER FOR CHILD ADVOCATES 1900 CHERRY STREET PHILADELPHIA, PA 19103			GENERAL OPERATIONS	2,500.
TELLUS SCIENCE MUSEUM 100 TELLUS DRIVE CARTERSVILLE, GA 30120			GENERAL OPERATIONS	2,500.
THE EMERY CENTER, INC 110 W EMERY ST DALTON, GA 30720			GENERAL OPERATIONS	500.
THE FIRST TEE OF CHATTANOOGA 2453 HICKORY VALLEY ROAD CHATTANOOGA, TN 37421			GENERAL OPERATIONS	1,000.
THE GREEN HOUSE 8 OCEAN DRIVE TEQUESTA, FL 33469			GENERAL OPERATIONS	200.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
THE HONORS COURSE PO BOX 23176 CHATTANOOGA, TN 37422			GENERAL OPERATIONS	1,750.
THE ROUTZON FAMILY FOUNDATION 5425 W PRINCETON DRIVE DENVER, CO 80235			GENERAL OPERATIONS	1,100.
THE UGA FOUNDATION ACADEMIC BUILDING ATHENS, GA 30602			GENERAL OPERATIONS	2,500.
THE UNITED WAY 100 EDGEWOOD AVENUE NE ATLANTA, GA 30303			GENERAL OPERATIONS	35,000.
TN GOLF FOUNDATION GOLF HOUSE TENNESSEE FRANKLIN, TN 37069			GENERAL OPERATIONS	2,700.
UNIVERSITY OF FL GLYCOGEN STORAGE DISEASE PO BOX 100296 GAINESVILLE, FL 32610			GENERAL OPERATIONS	1,000.
UNIVERSITY OF MD COLLEGE PARK FNDN UNIVERSITY OF MARYLAND COLLEGE PARK, MD 20742			GENERAL OPERATIONS	1,000.
US GOLF ASSOCIATION FOUNDATION P.O. BOX 708 FAR HILLS, NJ 07931			GENERAL OPERATIONS	1,000.
US HOLOCAUST MUSEUM 100 RAOUL WALLENBERG PL WASHINGTON, DC 20024			GENERAL OPERATIONS	250.
UTC ATHLETICS GOLF PROGRAM 615 MCCALLIE AVE CHATTANOOGA, TN 37403			GENERAL OPERATIONS	1,000.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
VANDERBILT HILLEL 2421 VANDERBILT PLACE NASHVILLE, TN 37212			GENERAL OPERATIONS	1,000.
VANDERBILT UNIVERSITY 2201 WEST END AVE NASHVILLE, TN 37212			GENERAL OPERATIONS	35,000.
VOLUNTEERS IN MEDICINE 162 ST. PAUL STREET BURLINGTON, VT 05401			GENERAL OPERATIONS	200.
WHITFIELD HEALTHCARE FOUNDATION 1200 MEMORIAL DRIVE DALTON, GA 30720			GENERAL OPERATIONS	500,000.
WHITFIELD MURRAY HISTORICAL SOCIETY 715 CHATTANOOGA AVE DALTON, GA 30720			GENERAL OPERATIONS	140.
WINFIELD CITY SCHOOL ALUM 232 PRIVATE COVE WINFIELD, AL 35594			GENERAL OPERATIONS	10,100.
Total from continuation sheets				

FORM 990-PF	OTHER INCOME	STATEMENT	1
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DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CNL INCOME & GROWTH FUND IV, LTD	153.	153.	
THE ENERGY GROUP	1,227.	1,227.	
OTHER INCOME	271.	271.	
TOTAL TO FORM 990-PF, PART I, LINE 11	1,651.	1,651.	

FORM 990-PF	TAXES	STATEMENT	2
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX EXPENSE	8,742.	8,742.	-	0.
TO FORM 990-PF, PG 1, LN 18	8,742.	8,742.		0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	3
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	2,283.	0.		0.
OTHER OPERATING EXPENSES	7,001.	0.		0.
TO FORM 990-PF, PG 1, LN 23	9,284.	0.		0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	4
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
GOLDMAN SACHS	0.	0.
FIDELITY	532,724.	491,103.
TOTAL TO FORM 990-PF, PART II, LINE 10B	532,724.	491,103.

FORM 990-PF	CORPORATE BONDS	STATEMENT	5
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
GOLDMAN SACHS	397.	402.
TOTAL TO FORM 990-PF, PART II, LINE 10C	397.	402.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	6
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
HOST MARRIOT	COST	55,511.	55,553.
CNL INCOME & GROWTH FUND, IV	COST	0.	0.
INLAND APPRECIATION FUND, II	COST	11,498.	11,587.
ENERGY GROUP PARTNERS	COST	1,623.	980.
TOTAL TO FORM 990-PF, PART II, LINE 13		68,632.	68,120.

FORM 990-PF	OTHER ASSETS	STATEMENT	7
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DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DIVIDENDS RECEIVABLE	0.	1,225.	1,225.
TO FORM 990-PF, PART II, LINE 15	0.	1,225.	1,225.

FORM 8688

EXPLANATION FOR EXTENSION

STATEMENT 11

EXPLANATION

AN ATTEMPT TO OBTAIN INFORMATION NECESSARY FOR FILING A RETURN WAS REQUESTED IN A TIMELY FASHION, BUT THE INFORMATION WAS NOT FURNISHED IN SUFFICIENT TIME TO PERMIT THE TIMELY FILING OF THE RETURN, OR THE TAXPAYER PERSONALLY VISITED AN IRS OFFICE FOR THE PURPOSE OF SECURING INFORMATION OR ADVICE AND WAS UNABLE TO MEET WITH AN IRS REPRESENTATIVE

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

		Enter filer's identifying number, see instructions	
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or	
	HELEN AND HARRY SAUL FOUNDATION	58-2063931	
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)	
	2100 FIBER PARK DRIVE		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		
	DALTON, GA 30720		

Enter the Return code for the return that this application is for (file a separate application for each return)

0 4

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990 or Form 990-EZ	01
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

DEBBIE LYNCH

- The books are in the care of **2100 FIBER PARK DRIVE - DALTON, GA 30720**

Telephone No **706-529-1900**

Fax No. ☐

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014**.

5 For calendar year **2013**, or other tax year beginning ☐ , and ending ☐.

6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

7 State in detail why you need the extension **SEE STATEMENT 11**

8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ☐

Title ☐

Date ☐