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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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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 Hugh M Inman Foundation Inc		A Employer identification number 58-2588890	
Number and street (or P O box number if mail is not delivered to street address) 3715 Northside Parkway 400 Northcreek No 650		B Telephone number (see instructions) (404) 355-9401	
City or town, state or province, country, and ZIP or foreign postal code Atlanta, GA 30327		C If exemption application is pending, check here ▶ ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ▶ ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐	
I Fair market value of all assets at end of year (<i>from Part II, col. (c), line 16</i>)▶ \$ 5,334,214	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.	174,610	174,610		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	358,921			
	b Gross sales price for all assets on line 6a 4,390,340				
	7 Capital gain net income (from Part IV, line 2) . . .		358,921		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	57,502	57,502		
	12 Total. Add lines 1 through 11	591,033	591,033		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	3,045	3,045		0
	c Other professional fees (attach schedule)	47,934	47,934		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	6,422	6,422		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule).	9,300	9,300		0
	24 Total operating and administrative expenses. Add lines 13 through 23	66,701	66,701		0
	25 Contributions, gifts, grants paid	407,869			407,869
	26 Total expenses and disbursements. Add lines 24 and 25	474,570	66,701		407,869
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	116,463			
	b Net investment income (if negative, enter -0-)		524,332		
	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	183,094	59,813	59,813
	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)	135,512	135,512	1,124,190
	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)	3,618,447	3,876,749	4,150,211
	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)	3,937,053	4,072,074	5,334,214
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)	387,278	406,699	
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	387,278	406,699	
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	2,053,800	2,053,800	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	1,495,975	1,611,575	
	30	Total net assets or fund balances (see page 17 of the instructions)	3,549,775	3,665,375	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	3,937,053	4,072,074	

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	3,549,775
2	Enter amount from Part I, line 27a	2	116,463
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	3,666,238
5	Decreases not included in line 2 (itemize) ▶ _____	5	863
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	3,665,375

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
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	See Additional Data Table		
b			
c			
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	See Additional Data Table		
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	358,921
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

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

1 Enter the appropriate amount in each column for each year, see 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	293,600	4,550,314	0 064523
2011	272,200	4,510,365	0 060350
2010	248,150	4,311,621	0 057554
2009	250,857	3,603,248	0 069620
2008	200,844	3,070,189	0 065417

2	Total of line 1, column (d).	2	0 317464
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 063493
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	8,350,398
5	Multiply line 4 by line 3.	5	530,192
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	5,243
7	Add lines 5 and 6.	7	535,435
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	407,869

Part VI Excise 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		1	10,487
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			
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	10,487
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	10,487
6 Credits/Payments			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,437	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	10,000	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d.		7	11,437
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	99
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	851
11 Enter the amount of line 10 to be Credited to 2014 estimated tax 851 Refunded		11	0

Part VII-A Statements 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	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)?		1b	No
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	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?		2	No
If "Yes," attach a detailed description of the activities.			
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	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?		5	No
If "Yes," attach the statement required by General Instruction T.			
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? If "Yes," complete Part II, col. (c), and Part XV.		7	Yes
8a Enter the states to which the foundation reports or with which it is registered (see instructions) GA			
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	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)? If "Yes," complete Part XIV		9	No
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.		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 Hugh M Inman Foundation Inc Telephone no (404) 355-9401 Located at 3715 Northside Parkway650 Atlanta GA ZIP+4 30327			
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
See Additional Data Table				

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	8,395,206
b	Average of monthly cash balances.	1b	82,355
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	8,477,561
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	8,477,561
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	127,163
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	8,350,398
6	Minimum investment return. Enter 5% of line 5.	6	417,520

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	417,520
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	10,487
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	10,487
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	407,033
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	407,033
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	407,033

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	407,869
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	407,869
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	407,869
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				407,033
2	Undistributed income, if any, as of the end of 2013				
a	Enter amount for 2012 only.			0	
b	Total for prior years 20____, 20____, 20____		0		
3	Excess distributions carryover, if any, to 2013				
a	From 2008.				49,281
b	From 2009.				72,615
c	From 2010.				70,914
d	From 2011.				51,651
e	From 2012.				72,443
f	Total of lines 3a through e.	316,904			
4	Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 407,869				
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.				407,033
e	Remaining amount distributed out of corpus	836			
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	317,740			
b	Prior years' undistributed income Subtract line 4b from line 2b.		0		
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d	Subtract line 6c from line 6b Taxable amount—see instructions		0		
e	Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f	Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8	Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .	49,281			
9	Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	268,459			
10	Analysis of line 9				
a	Excess from 2009. . . .				72,615
b	Excess from 2010. . . .				70,914
c	Excess from 2011. . . .				51,651
d	Excess from 2012. . . .				72,443
e	Excess from 2013. . . .				836

Part XIV

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. . . .

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

	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV **Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)**

1 Information Regarding Foundation Managers:

■ 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))

• 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 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	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 See Additional Data Table				
Total			3a	407,869
b Approved for future payment				
Total			3b	0

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?

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

1

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.

2014-11-12

Signature of officer or trustee

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

Susan Hill

Preparer's Signature

Date

2014-11-11

Check if self-employed

☒

PTIN

P00846200

Firm's name

Metcalfe Davis CPAs

Firm's EIN

58-1729751

Firm's address

3340 Peachtree Road NE Suite 2600 Atlanta, GA 303261089

Phone no

(404) 264-1700

Form 990-PF (2013)

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
DTC EQUITY OPPORTUNITY FUND- COMMON	P	2013-01-01	2013-10-31
INTERNATIONAL EQUITY FUND	P	2008-01-01	2013-11-01
LARGE CAP US EQUITY FUND	P	2008-01-01	2013-11-01
SMALL/MID CAP US EQUITY FUND	P	2008-01-01	2013-11-01
Pass-through gain/loss from partnerships	P	2013-01-01	2013-12-31
Pass-through gain/loss from partnerships	P	2012-12-15	2013-12-31
Chevron (90 Call Shares)	P	2012-09-18	2013-01-22
ALPS/CORECOMMODITY MGMT FUND CLASS A	P	2012-12-12	2013-01-25
ALPS/CORECOMMODITY MGMT FUND CLASS A	P	2011-07-26	2013-01-25
PRINCIPAL HIGH YIELD FUND CLASS A	P	2010-11-05	2013-03-14
TCW TOTAL RETURN BOND FUND	P	2010-11-05	2013-05-15
State Street - DTC Equity	P	2013-01-01	2013-10-31
State Street - International Equity	P	2008-01-01	2013-01-31
State Street - International Equity	P	2008-01-01	2013-10-31
State Street - Large Cap	P	2007-11-30	2013-01-31
State Street - Large Cap	P	2008-01-01	2013-10-31
State Street - Small/Mid Cap	P	2006-12-30	2013-01-31
State Street - Small/Mid Cap	P	2008-01-01	2013-10-31
Capital Gains Dividends	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
137,904		129,898	8,006
599,420		622,221	-22,801
844,798		735,900	108,898
420,070		351,531	68,539
13,023			13,023
102,977			102,977
11,525			11,525
289		282	7
105,971		117,423	-11,452
100,000		103,388	-3,388
75,000		74,927	73
136,701		129,006	7,695
25,000		29,386	-4,386
564,201		611,119	-46,918
25,000		26,751	-1,751
805,572		727,009	78,563
25,000		23,773	1,227
392,023		348,805	43,218
5,866			5,866

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			8,006
			-22,801
			108,898
			68,539
			13,023
			102,977
			11,525
			7
			-11,452
			-3,388
			73
			7,695
			-4,386
			-46,918
			-1,751
			78,563
			1,227
			43,218
			5,866

Form 990PF Part VIII Line 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
Hugh M Inman Jr	Chairman, Treasurer 0 00	0	0	0
2922 Orchard Knob Atlanta,GA 30339				
John S Inman	Secretary, Trustee 0 00	0	0	0
1740 Mt Paran Road NW Atlanta,GA 30327				
William E Inman	Trustee 0 00	0	0	0
1405 Paradise Park Road Cornelia,GA 30531				
Margaret I Wilson	Trustee 0 00	0	0	0
11640 N Tatum Blvd 1054 Phoenix,AZ 85028				
Betty Ann Inman	Trustee 0 00	0	0	0
4091 Paran Pointe Drive NW Atlanta,GA 30327				

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>				
100 Club of Arizona 5033 N 19th Avenue Suite 123 Phoenix, AZ 85015	None	Public Charity	Provide operating funds for the charity	5,019
Alzheimer's Association Georgia Chapter 41 Perimeter Center East Suite 550 Atlanta, GA 30346	None	Public Charity	Provide operating funds for the charity	2,500
American Cancer Society 250 Williams St NW Atlanta, GA 30303	None	Public Charity	Provide operating funds for the charity	100
Big Brothers Big Sisters of Metro Atlanta 1382 Peachtree St NE Atlanta, GA 30309	None	Public Charity	Provide operating funds for the charity	500
Caring Hands of White County 34 Courthouse Square Cleveland, GA 30528	None	Public Charity	Provide operating funds for the charity	3,000
Childspring International 1328 Peachtree Street Northeast Atlanta, GA 30309	None	Public Charity	Provide operating funds for the charity	500
Circle of Hope PO Box 833 Cornelia, GA 30531	None	Public Charity	Provide operating funds for the charity	2,500
Downs Syndrome Association of Atlanta 2221 Peachtree Road NE Suite D-226 Atlanta, GA 30309	None	Public Charity	Provide operating funds for the charity	500
Epilepsy Foundation of GA 6065 Roswell Road Suite 715 Atlanta, GA 30328	None	Public Charity	Provide opearting funds for the charity	500
Faith Lutheran Church 2111 Lower Roswell Marietta, GA 30068	None	Public Charity	Provide operating funds for the charity	2,000
Friends of English Avenue 2141 Powers Ferry Road Suite 250 Marietta, GA 30067	None	Public Charity	Provide operating funds for the charity	2,000
Future for Kids 6991 East Camelback Road Suite B-100 Scottsdale, AZ 85251	None	Public Charity	Provide operating funds for the charity	12,500
George West Mental Health Foundation 1903 North Druid Hills Road Northeast Atlanta, GA 30319	None	Public Charity	Provide operating funds for the charity	13,500
Georgia Apartment Industry Education Foundation 2700 Delk Road SE Suite 125 Marietta, GA 300678849	None	Public Charity	Provide operating funds for the charity	5,000
Get Real Ministries PO Box 293 Baldwin, GA 30511	None	Public Charity	Provide operating funds for the charity	500
Total  3a				407,869

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>				
Heart and Soul 1157 Lexington Ave New York, NY 10075	None	Public Charity	Provide operating funds for the charity	7,500
Les Feldick Ministries 30706 W Lona Valley Road Kinta, OK 74552	None	Public Charity	Provide operating funds for the charity	500
Life is Good Kids Foundation 51 Melcher Street Boston, MA 02210	None	Public Charity	Provide operating funds for the charity	250
Luekemia & Lymphoma Society 1311 Mamaroneck Avenue Ste 310 White Plains, NY 10605	None	Public Charity	Provide operating funds for the charity	100
Lutheridge Lutherock Ministries 28 Spruce Road Arden, NC 287040685	None	Public Charity	Provide operating funds for the charity	500
McCallie School 500 Dodds Avenue Chattanooga, TN 37404	None	Public Charity	Provide operating funds for the school	200
Mount Vernon Presbyterian School 471 Mt Vernon Hwy Atlanta, GA 30328	None	Public Charity	Provide operating funds for the school	6,000
NSORO Education Foundation 2500 Cumberland Pkwy Ste 100 Atlanta, GA 30339	None	Public Charity	Provide operating funds for the charity	17,500
Pace Academy 966 West Paces Ferry Road Atlanta, GA 30327	None	Public Charity	Provide operating funds for the school	44,500
Parents With a Purpose 888 East-West Connector Austell, GA 30106	None	Public Charity	Provide operating funds for the charity	500
Parkinson's Foundation 200 SE 1st Street Suite 800 Miami, FL 33131	None	Public Charity	Provide operating funds for the charity	100
Peachtree Presbyterian Church 3434 Roswell Rd NW Atlanta, GA 30305	None	Public Charity	Provide operating funds for the church	49,000
Piedmont Hospital Foundation Inc 1968 Peachtree Rd NW Atlanta, GA 30309	None	Public Charity	Provide operating funds for the hospital	25,000
Piedmont Hospital Woman's Auxiliary 1968 Peachtree Rd NW Atlanta, GA 30309	None	Public Charity	Provide operating funds for the hospital	2,500
Presbyterian College 503 South Broad Street Clinton, SC 29325	None	Public Charity	Provide operating funds for the charity	1,000
Total  3a				407,869

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>				
Prevent Blindness Georgia 739 West Peachtree Street NW Suite 200 Atlanta,GA 303081137	None	Public Charity	Provide operating funds for the charity	100
Red River Valley Charter School 500 E High St Red River,NM 87558	None	Public Charity	Provide operating funds for the school	10,000
Shepherd Spinal Center 2045 Peachtree Rd NE 200 Atlanta,GA 30309	None	Public Charity	Provide operating funds for the hospital	10,000
Skyland Trail 1903 North Druid Hills Road NE Atlanta,GA 30319	None	Public Charity	Provide operating funds for the charity	170,600
Soque River Watershed Association PO Box 1901 Clarkesville,GA 30523	None	Public Charity	Provide operating funds for the charity	1,000
St Dominic Savio Academy 1835 E Guadalupe Road Suite103 Tempe,AZ 85283	None	Public Charity	Provide operating funds for the school	7,500
The 300 Club of Atlanta 3050 Peachtree Road NW Atlanta,GA 30305	None	Public Charity	Provide operating funds for the charity	300
University of Georgia Athletic Association PO Box 1472 Athens,GA 30603	None	Public Charity	Provide operating funds for the charity	1,600
Voice Today 3855 Shallowford Road Suite 110 Marietta,GA 30062	None	Public Charity	Provide operating funds for the charity	1,000
Total  3a				407,869

TY 2013 Accounting Fees Schedule

Name: Hugh M Inman Foundation Inc

EIN: 58-2588890

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Accounting fees	3,045	3,045		0

TY 2013 Investments Corporate Stock Schedule

Name: Hugh M Inman Foundation Inc

EIN: 58-2588890

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Corporate Stocks	135,512	1,124,190

TY 2013 Investments - Other Schedule**Name:** Hugh M Inman Foundation Inc**EIN:** 58-2588890

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Investment Partnerships	FMV	0	0
UBS Equities	AT COST	1,074,276	1,114,015
Gentworth Financial Fund	AT COST	911,966	1,095,048
Charles Schwab	AT COST	1,890,507	1,941,148

TY 2013 Mortgages and Notes Payable Schedule**Name:** Hugh M Inman Foundation Inc**EIN:** 58-2588890**Total Mortgage Amount:**

Item No.	1
Lender's Name	UBS Margin Account
Lender's Title	
Relationship to Insider	
Original Amount of Loan	
Balance Due	406699
Date of Note	
Maturity Date	
Repayment Terms	
Interest Rate	
Security Provided by Borrower	
Purpose of Loan	To make charitable contributions without sales of stock.
Description of Lender Consideration	
Consideration FMV	

TY 2013 Other Decreases Schedule

Name: Hugh M Inman Foundation Inc

EIN: 58-2588890

Description	Amount
Prior period timing differences	863

TY 2013 Other Expenses Schedule

Name: Hugh M Inman Foundation Inc

EIN: 58-2588890

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Miscellaneous expenses from pass-throughs	4,873	4,873		0
Investment interest expense	4,427	4,427		0

TY 2013 Other Income Schedule

Name: Hugh M Inman Foundation Inc

EIN: 58-2588890

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
Other investment income	57,502	57,502	57,502

TY 2013 Other Professional Fees Schedule

Name: Hugh M Inman Foundation Inc

EIN: 58-2588890

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Investment administrative fees	47,934	47,934		0

TY 2013 Taxes Schedule**Name:** Hugh M Inman Foundation Inc**EIN:** 58-2588890

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Foreign taxes paid	1,392	1,392		0
2012 Federal income tax paid in 2013	5,000	5,000		0
Georgia Secretary of State	30	30		0