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
JAMES STARR MOORE MEMORIAL
FOUNDATION

A Employer identification number
58-6033190

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
3290 NORTHSIDE PKWY, STE 390

B Telephone number (see instructions)
404-233-0560

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 (from Part II, col. (c), line 16) ▶ $ 14,585,024

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))

	Line	Description	(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	17,081	17,081		
	4	Dividends and interest from securities	261,538	261,538		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	135,885			
	b	Gross sales price for all assets on line 6a 1,194,853				
	7	Capital gain net income (from Part IV, line 2)		135,885		
	8	Net short-term capital gain			0	
	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) STMT 1	1,580			
	12	Total. Add lines 1 through 11	416,084	414,504	0	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STMT 2	7,225			7,225
	c	Other professional fees (attach schedule) STMT 3	57,853	57,853		
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STMT 4	8,676	8,179		
	19	Depreciation (attach schedule) and depletion STMT 5	308			
	20	Occupancy	13,220			13,220
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (att. sch) STMT 6	21,874	19,550		2,294
	24	**Total operating and administrative expenses.** Add lines 13 through 23	109,156	85,582	0	22,739
	25	Contributions, gifts, grants paid	608,000			608,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	717,156	85,582	0	630,739
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-301,072			
	b	**Net investment income** (if negative, enter -0-)		328,922		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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For Paperwork Reduction Act Notice, see instructions. G14

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Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash – non-interest-bearing	910,635	931,696	931,696
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ 20,480			
		Less: allowance for doubtful accounts ▶	17,685	20,480	20,480
	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 (att. schedule) ▶			
		Less: allowance for doubtful accounts ▶ 0			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments – U.S. and state government obligations (attach schedule) STMT 7	21,504	8,466	9,252
	b	Investments – corporate stock (attach schedule) SEE STMT 8	8,098,933	7,810,536	12,061,155
	c	Investments – corporate bonds (attach schedule) SEE STMT 9	1,081,852	1,140,573	955,977
	11	Investments – land, buildings, and equipment. basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule) SEE STATEMENT 10	634,284	552,378	601,464
	14	Land, buildings, and equipment. basis ▶ 30,788			
		Less accumulated depreciation (attach sch) ▶ STMT 11 30,479	617	309	5,000
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers – see the instructions. Also, see page 1, item I)	10,765,510	10,464,438	14,585,024
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			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	10,765,510	10,464,438	
	30	**Total net assets or fund balances** (see instructions)	10,765,510	10,464,438	
	31	**Total liabilities and net assets/fund balances** (see instructions)	10,765,510	10,464,438	

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	10,765,510
2	Enter amount from Part I, line 27a	2	-301,072
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	10,464,438
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	10,464,438

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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	TIMBERVEST PARTNERS LP K-1 1231 GAIN	P		
b	SECURITIES LITIGATION SETTLEMENT	P	VARIOUS	VARIOUS
c	CHARLES SCHWAB-SCHEDULE ATTACHED	P	VARIOUS	VARIOUS
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	14,897			14,897
b	1,440			1,440
c	1,178,516		1,058,968	119,548
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				14,897
b				1,440
c				119,548
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	135,885
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	628,276	12,650,643	0.049664
2011	606,650	12,757,547	0.047552
2010	492,401	12,192,474	0.040386
2009	578,574	10,998,363	0.052605
2008	782,729	13,527,597	0.057862

2	**Total** of line 1, column (d)	2	0.248069
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	0.049614
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	13,482,642
5	Multiply line 4 by line 3	5	668,928
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	3,289
7	Add lines 5 and 6	7	672,217
8	Enter qualifying distributions from Part XII, line 4	8	630,739

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	6,578
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	6,578
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	6,578
6	Credits/Payments:				
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	3,500		
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	3,500
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	3,078
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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. ▶ $ ______ **(2)** On foundation managers. ▶ $ ______			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ ______			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ 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	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ CHECKS & BALANCES INC Telephone no. ▶ 404-233-0560
3290 NORTHSIDE PKWY, STE 375
Located at ▶ 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 |

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶			

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies. | | Yes | No |

1a During the year did the foundation (either directly or indirectly):

(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No

(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No

(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No

(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No

(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No

(6) Agree to pay money or property to a government official? **(Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No

b If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A | 1b | | |

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013? N/A | 1c | | |

2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):

a At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No
If "Yes," list the years ▶ 20 , 20 , 20 , 20

b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement – see instructions.) N/A | 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.) N/A | 3b | | |

			Yes	No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		X

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

5a	During the year did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No			
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No			
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? N/A	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? 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		X
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? 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 (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 12				

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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3 ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	12,698,207
b	Average of monthly cash balances	1b	927,513
c	Fair market value of all other assets (see instructions)	1c	62,241
d	**Total** (add lines 1a, b, and c)	1d	13,687,961
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	13,687,961
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	205,319
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	13,482,642
6	**Minimum investment return.** Enter 5% of line 5	6	674,132

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	674,132
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a: 6,578		
b	Income tax for 2013. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	6,578
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	667,554
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	667,554
6	Deduction from distributable amount (see instructions)	6	
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	667,554

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	630,739
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	630,739
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	630,739

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.

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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				667,554
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only			607,403	
b Total for prior years: 20 ____ , 20 ____ , 20 ____				
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				
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ $ 630,739				
a Applied to 2012, but not more than line 2a			607,403	
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2013 distributable amount				23,336
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount – see instructions				
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount – see instructions				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				644,218
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)				
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a				
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 foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

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

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

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

N/A

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.

N/A

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:

N/A

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

N/A

c Any submission deadlines:

N/A

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

N/A

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year SEE STATEMENT 13				608,000
Total			▶ 3a	608,000
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	17,081	
4 Dividends and interest from securities			14	261,538	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	135,885	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b TIMBERVEST K-1			14	1,580	
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0		416,084	0

13 Total. Add line 12, columns (b), (d), and (e) 13 416,084

(See worksheet in line 13 instructions to verify calculations.)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions.)
N/A	

DAA

Form 990-PF (2013) JAMES STARR MOORE MEMORIAL 58-6033190 Page 13

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

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

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

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

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
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Starr Moore — 5/13/14 — TRUSTEE

Signature of officer or trustee — Date — Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
ANDREW W TALLANT	A W Tallant	5/7/14	

Firm's name ▶	TALLANT & ASSOCIATES, L.L.C.	PTIN	P00037521
Firm's address ▶	6015 ATLANTIC BLVD., SUITE G	Firm's EIN ▶	58-2116488
	NORCROSS, GA 30071	Phone no.	770-447-9500

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
TIMBERVEST K-1	$ 1,580	$	$
TOTAL	$ 1,580	$ 0	$ 0

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING SERVICES	$ 7,225	$	$	$ 7,225
TOTAL	$ 7,225	$ 0	$ 0	$ 7,225

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT MANAGEMENT SERVICES	$ 57,853	$ 57,853	$	$
TOTAL	$ 57,853	$ 57,853	$ 0	$ 0

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXCISE TAX	$ 497	$	$	$
FOREIGN TAXES	8,179	8,179		
TOTAL	$ 8,676	$ 8,179	$ 0	$ 0

Federal Statements

Statement 5 - Form 990-PF, Part I, Line 19 - Depreciation

Description							
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
FURNITURE & FIXTURES							
6/30/05	$ 27,714	$ 27,714	S/L	7	$	$	$
IMPROVEMENTS							
12/29/04	3,074	2,457	S/L	10	308		
TOTAL	$ 30,788	$ 30,171			$ 308	$ 0	$ 0

Statement 6 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
EXPENSES				
INDEMNIFICATION INSURANCE	2,153			2,153
STATE OF LOCAL FILING FEES	30			
OFFICE EXPENSES	141			141
BANK CHARGES	30	30		
TIMBERVEST PARTNER K1 ORDINAR	19,511	19,511		
TIMBERVEST PARTNERS K1	9	9		
TOTAL	$ 21,874	$ 19,550	$ 0	$ 2,294

Statement 7 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 21,504	$ 8,466	COST	$ 9,252
TOTAL	$ 21,504	$ 8,466		$ 9,252

Federal Statements

Statement 8 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 8,098,933	$ 7,810,536	COST	$ 12,061,155
TOTAL	$ 8,098,933	$ 7,810,536		$ 12,061,155

Statement 9 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CHARLES SCHWAB	$ 181,797	$ 141,426	COST	$ 192,663
CHARLES SCHWAB-BOND FUNDS	900,055	999,147	COST	763,314
TOTAL	$ 1,081,852	$ 1,140,573		$ 955,977

Statement 10 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
TIMBERVEST	$ 634,284	$ 552,378	COST	$ 601,464
TOTAL	$ 634,284	$ 552,378		$ 601,464

Statement 11 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
	$ 617	$ 30,788	$ 30,479	$ 5,000
TOTAL	$ 617	$ 30,788	$ 30,479	$ 5,000

Federal Statements

Statement 12 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
STARR MOORE 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	CHAIRMAN/TRU	> 1.00	0	0	0
BARBARA M STEWART 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	SECR/TRUSTEE	> 1.00	0	0	0
RICK FLINN 3290 NORTHSIDE PKWY, STE 390 ATLANTA GA 30327	TRUSTEE	> 1.00	0	0	0

Statement 13 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name Address	Relationship	Address Status	Purpose	Amount
A SAFE PLACE NANTUCKET MA 02554	N/A	24 AMELIA DR PUBLIC	GENERAL OPERATIONS	2,500
ACTORS EXPRESS ATLANTA GA 30318	N/A	887 W MARIETTA ST PUBLIC	GENERAL OPERATIONS	15,000
AID ATLANTA INC ATLANTA GA 30309	N/A	1605 PEACHTREE ST PUBLIC	GENERAL OPERATIONS	1,000
ANIMAL RESCUE FOUNDATION MILLEDGEVILLE GA 31059	N/A	PO BOX 1032 PUBLIC	GENERAL OPERATIONS	1,000

Statement 13 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name / Address	Relationship	Address / Status	Purpose	Amount
ANSLEY PARK BEAUTIF FND ATLANTA GA 30357	N/A	PO BOX 7787 STATION C PUBLIC	GENERAL OPERATIONS	2,000
APPALSHOP INC WHITESBURG KY 41858	N/A	91 MADISON AVE PUBLIC	GENERAL OPERATIONS	2,000
ATLANTA BOTANICAL GARDENS ATLANTA GA 30309	N/A	1345 PIEDMONT AVE PUBLIC	GENERAL OPERATIONS	1,000
ATLANTA CHILDREN'S SHELTER ATLANTA GA 30308	N/A	607 PEACHTREE ST PUBLIC	GENERAL OPERATIONS	2,000
ATLANTA FULTON PUBLIC LIB ATLANTA GA 30303	N/A	1 MARGARET MITCHELL SQ PUBLIC	GENERAL OPERATIONS	1,000
ATLANTA FULTON ZOO ATLANTA GA 30315	N/A	800 CHEROKEE AVE PUBLIC	GENERAL OPERATIONS	3,000
ATLANTA GIRLS SCHOOL ATLANTA GA 30327	N/A	3254 NORTHSIDE PKWY PUBLIC	GENERAL OPERATIONS	50,000
ATLANTA INT'L SCHOOL ATLANTA GA 30305	N/A	2890 N FULTON DR NE PUBLIC	GENERAL OPERATIONS	1,000
ATLANTA LYRIC THEATRE ATLANTA GA 30309	N/A	2221 PEACHTREE RD PUBLIC	GENERAL OPERATIONS	10,000
AUDITORY-VERBAL CENTER ATLANTA GA 30345	N/A	1901 CENTURY BLVD PUBLIC	GENERAL OPERATIONS	8,000
BENJAMIN FRANKLIN ACADEMY INC ATLANTA GA 30329	N/A	1585 CLIFTON RD PUBLIC	GENERAL OPERATIONS	5,000
CAMP KUDZU INC ATLANTA GA 30328	N/A	5885 GLENRIDGE DR PUBLIC	GENERAL OPERATIONS	2,000
CAMP SUNSHINE INC DECATUR GA 30033	N/A	1850 CLAIRMONT RD PUBLIC	GENERAL OPERATIONS	1,000
CHILDRENS HEALTHCARE ATLANTA GA 30329	N/A	1687 TULLIE CIR PUBLIC	GENERAL OPERATIONS	10,000
COMPASSION AND CHOICES OF COLORADO DENVER CO 80250	N/A	PO BOX 101824 PUBLIC	GENERAL OPERATIONS	10,000
DRAMA LEAGUE OF NEW YORK INC NEW YORK NY 10018	N/A	520 8TH AVE, STE 320 PUBLIC	GENERAL OPERATIONS	1,000
EARTH UNIVERSITY FOUNDATION ATLANTA GA 30305	N/A	3525 PIEDMONT RD, STE 520 PUBLIC	GENERAL OPERATIONS	5,000

Federal Statements

Statement 13 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name / Address	Relationship	Address / Status	Purpose	Amount
EAST CAROLINA UNIVERSITY GREENVILLE NC 27853	N/A	FINE ARTS - 201 IRWIN PUBLIC	GENERAL OPERATIONS	7,500
FEMINIST WOMENS HEAL ATLANTA GA 30329	N/A	1924 CLIFF VALLEY WAY PUBLIC	GENERAL OPERATIONS	3,000
GA COURT APPTD SPECIAL ADVOCATES ATLANTA GA 30309	N/A	1776 PEACHTREE ST PUBLIC	GENERAL OPERATIONS	2,500
GEORGIA SHAKESPEARE FESTIVAL ATLANTA GA 30319	N/A	4484 PEACHTREE RD PUBLIC	GENERAL OPERATIONS	5,000
GOOD SAMARITAN HEALTH CENTER INC ATLANTA GA 30318	N/A	1015 DONALD LEE HOLLOWELL PUBLIC	GENERAL OPERATIONS	2,500
GRADY HEALTH FOUNDATION ATLANTA GA 30303	N/A	50 HURT PLAZA, STE 803 PUBLIC	GENERAL OPERATIONS	10,000
GROUP 1 ACTING COMPANY INC NEW YORK NY 10108	N/A	PO BOX 898 PUBLIC	GENERAL OPERATIONS	30,000
HEALTH IMPERATIVES INC NANTUCKET MA 02554	N/A	20 VESPER LN #3 PUBLIC	GENERAL OPERATIONS	5,000
HOLLINS UNIVERSITY CORP ROANOKE VA 24020	N/A	PO BOX 9629 PUBLIC	GENERAL OPERATIONS	5,000
INT'L PLANNED PARENTHOOD NEW YORK NY 10038	N/A	125 MAIDEN LN, 9TH FLOOR PUBLIC	GENERAL OPERATIONS	2,500
INT'L RESCUE COMMITTEE INC ATLANTA GA 30345	N/A	2305 PARKLANE DR, STE 100 PUBLIC	GENERAL OPERATIONS	5,000
LEE HARPER & DANCERS ATLANTA GA 30309	N/A	238 15TH ST, UNIT 8 PUBLIC	GENERAL OPERATIONS	1,000
LITERACY ACTION ATLANTA GA 30303	N/A	100 EDGEWOOD AVE, STE 650 PUBLIC	GENERAL OPERATIONS	5,000
LOVETT SCHOOL ATLANTA GA 30327	N/A	4075 PACES FERRY RD PUBLIC	GENERAL OPERATIONS	5,000
MEHER FUND INC. ATLANTA GA 30328	N/A	420 DALRYMPLE RD PUBLIC	GENERAL OPERATIONS	20,000
MERIDIAN EDUCATION RESOURCE GROUP ATLANTA GA 30317	N/A	1353 GEORGE W BRUMLEY WAY PUBLIC	GENERAL OPERATIONS	2,000
MIDTOWN ASSISTANCE CENTER ATLANTA GA 30308	N/A	30 PORTER PLACE PUBLIC	GENERAL OPERATIONS	25,000

Federal Statements

Statement 13 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name / Address	Relationship	Address / Status	Purpose	Amount
NORTH BENNET ST SCHOOL BOSTON MA 02113	N/A	39 N BENNET ST PUBLIC	GENERA;L OPERATIONS	25,000
PALLIATIVE & SUPPORTIVE CARE OF NKT NANTUCKET MA 02554	N/A	57 PROSPECT ST PUBLIC	GENERAL OPERATIONS	1,000
PIEDMONT HEALTHCARE FOUNDATION ATLANTA GA 30309	N/A	2001 PEACHTREE RD STE 400 PUBLIC	GENERAL OPERATIONS	30,000
PIEDMONT HOSP WOMEN ATLANTA GA 30309	N/A	1968 PEACHTREE RD PUBLIC	GENERAL OPERATIONS	10,000
PIEDMONT PARK CONS. ATLANTA GA 30357	N/A	PO BOX 7795 PUBLIC	GENERAL OPERATIONS	1,500
PLANNED PARENTHOOD FED AM INC ATLANTA GA 30303	N/A	75 PIEDMONT AVE, STE 800 PUBLIC	GENERAL OPERATIONS	70,500
PLANNED PARENTHOOD OF SE ATLANTA GA 30303	N/A	75 PIEDMONT AVE, STE 800 PUBLIC	GENERAL OPERATIONS	20,000
PLANNED PARENTHOOD S FL TC INC W. PALM BEACH FL 33409	N/A	2300 N FL MANGO RD PUBLIC	GENERAL OPERATIONS	10,000
PROJECT OPEN HAND ATLANTA GA 30324	N/A	176 OTTLEY DR PUBLIC	GENERAL OPERATIONS	11,000
ROBT WOODRUFF ARTS ATLANTA GA 30309	N/A	1280 PEACHTREE ST PUBLIC	GENERAL OPERATIONS	40,000
SENIOR CITIZEN SERVICES ATLANTA GA 30318	N/A	1705 COMMERCE DR PUBLIC	GENERAL OPERATIONS	5,700
STUDY HALL INC ATLANTA GA 30315	N/A	PO BOX 6717 PUBLIC	GENERAL OPERATIONS	5,000
THEATRE COMMUNICATIONS GROUP NEW YORK NY 10018	N/A	520 EIGHTH AVE, 24TH FL PUBLIC	GENERAL OPERATIONS	2,000
TREES ATLANTA ATLANTA GA 30316	N/A	225 CHESTER AVE PUBLIC	GENERAL OPERATIONS	2,000
VINEYARD NURSING ASSOC INC VINEYARD HVN MA 02568	N/A	PO BOX 399 PUBLIC	GENERAL OPERATIONS	2,500
VISITING NURSE HEALTH SYSTEM ATLANTA GA 30328	N/A	5775 GLENRIDGE DR E200 PUBLIC	GENERAL OPERATIONS	80,300
YOUNG WOMEN CHRISTIAN ASSN OF ATL ATLANTA GA 30306	N/A	957 N HIGHLAND AVE PUBLIC	GENERAL OPERATIONS	20,000

Statement 13 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name / Address	Address / Relationship	Status	Purpose	Amount
YOUTH PRIDE INC ATLANTA GA 30314	955 WASHINGTON PL N/A	PUBLIC	GENERAL OPERATIONS	2,000
TOTAL				608,000

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2013

Attachment Sequence No **179**

Name(s) shown on return: JAMES STARR MOORE MEMORIAL FOUNDATION

Identifying number: 58-6033190

Business or activity to which this form relates: INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	308

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	308
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-13 Through 12-31-13

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
10-11-01	01-25-13	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2 41	0 00	2 35		-0 06
02-10-00	01-25-13	19	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	16 54	0 00	18 84		2 30
10-01-03	01-25-13	837	Fnma Pl 555806 5.098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	858 40	0 00	836 88		-21 52
03-10-03	01-25-13	457	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6.000% Due 03-01-33	473 30	0 00	457 33		-15 97
12-01-02	02-01-13	15,000	Florida Pwr & Li 4 85%13 Due 02/01/13 4 850% Due 02-01-13	15,000 00	0 00	15,000 00		0 00
10-31-11	02-22-13	5,000 000	WisdomTree Japan Hedged Equity	163,083 45		203,439.23		40,355 78
11-17-11	02-22-13	1,200 000	WisdomTree Japan Hedged Equity	37,208 95		48,825 41		11,616 46
10-11-01	02-25-13	3	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	3 10	0 00	3 02		-0 08
02-10-00	02-25-13	19	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	16 65	0 00	18 96		2 31
10-01-03	02-25-13	19	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	19 31	0 00	18 83		-0 48
03-10-03	02-25-13	179	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	184 86	0 00	178 62		-6 24
07-02-03	03-01-13	10,000	Florida Power Cor 4 8%13 1mtg Bd Due 03/01/13 4 800% Due 03-01-13	10,417 80	-417 80	10,000.00		0 00
10-15-03	03-01-13	5,000	Florida Power Cor 4 8%13 1mtg Bd Due 03/01/13 4 800% Due 03-01-13	4,917 70	82 30	5,000 00		0 00
01-04-08	03-07-13	9,300 000	Powershares Morningstar Stockinvestor Core	271,556 93		225,640 88		-45,916 05
01-31-08	03-07-13	3,500 000	Powershares Morningstar Stockinvestor Core	90,134 95		84,918.61		-5,216 34
10-11-01	03-25-13	4	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	4 04	0 00	3 94		-0 10

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-13 Through 12-31-13

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
02-10-00	03-25-13	19	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	16 76	0 00	19 09		2 33
10-01-03	03-25-13	23	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	24 09	0 00	23.49		-0 60
03-10-03	03-25-13	190	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	196 86	0 00	190 22		-6 64
12-02-03	04-01-13	10,000	Goldman Sachs G 5 25%13 Notes Due 04/01/13 5 250% Due 04-01-13	10,036 00	-36 00	10,000 00		0 00
10-11-01	04-25-13	4	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	4.01	0 00	3 91		-0 10
02-10-00	04-25-13	19	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	16 87	0 00	19 21		2 34
10-01-03	04-25-13	1,415	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	1,451 84	0 00	1,415 45		-36 39
03-10-03	04-25-13	436	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	451 32	0 00	436 09		-15 23
10-11-01	05-25-13	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7.500% Due 09-01-30	1 78	0.00	1 73		-0 05
02-10-00	05-25-13	19	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	16 97	0 00	19 33		2 36
10-01-03	05-25-13	2,445	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	2,508.10	0 00	2,445 23		-62 87
03-10-03	05-25-13	27	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	27.54	0 00	26.61		-0 93
10-11-01	06-25-13	3	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2 92	0 00	2 85		-0 07

Checks & Balances, Inc.

REALIZED GAINS AND LOSSES

James Starr Moore Memorial Foundation

5175-0413

From 01-01-13 Through 12-31-13

Open Date	Close Date	Quantity	Security	Cost Basis	Amort. or Accretion	Proceeds	Gain Or Loss Short Term	Gain Or Loss Long Term
02-10-00	06-25-13	19	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	17 08	0 00	19.45		2 37
10-01-03	06-25-13	1,038	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	1,064 56	0 00	1,037 88		-26 68
03-10-03	06-25-13	25	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	26 10	0 00	25 22		-0 88
11-05-10	07-05-13	8,000 000	Microsoft Corp	213,525 51		272,507 91		58,982 40
10-11-01	07-25-13	2	Fnma Pl 190308 7.5%30 Due 09/01/30 Factor= 0.006254250000 7 500% Due 09-01-30	2 00	0 00	1 95		-0 05
02-10-00	07-25-13	23	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	20 33	0 00	23 15		2 82
10-01-03	07-25-13	1,369	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	1,404 51	0 00	1,369 31		-35 20
03-10-03	07-25-13	246	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0 391945400000 6 000% Due 03-01-33	255 05	0 00	246 44		-8 61
10-11-01	08-25-13	3	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	3 54	0 00	3 45		-0 09
02-10-00	08-25-13	23	Fnma Pl 520694 7%14 Due 11/01/14 Factor= 0 012545690000 7 000% Due 11-01-14	20 47	0 00	23 31		2 84
10-01-03	08-25-13	185	Fnma Pl 555806 5 098%13 Due 10/01/13 Factor= 0 741295560000 5 105% Due 10-01-13	190 15	0.00	185 38		-4 77
03-10-03	08-25-13	455	Fnma Pl 684601 6%33 Due 03/01/33 Factor= 0.391945400000 6.000% Due 03-01-33	470 80	0.00	454 92		-15 88
11-05-10	09-17-13	5,000 000	Microsoft Corp	133,453 44		165,047 55		31,594 11
08-08-11	09-17-13	2,000 000	Microsoft Corp	50,008.95		66,019 02		16,010 07
08-18-11	09-17-13	1,000 000	Microsoft Corp	24,108 95		33,009 51		8,900 56
06-04-12	09-17-13	800 000	Microsoft Corp	22,848 95		26,407 60		3,558 65
10-11-01	09-25-13	2	Fnma Pl 190308 7 5%30 Due 09/01/30 Factor= 0 006254250000 7 500% Due 09-01-30	2 04	0 00	1.99		-0 05