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Form 990-PF

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

OMB No 1545-0052

2013

Department of the Treasury
Internal Revenue Service

► 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.

Open to Public Inspection

For calendar year 2013 or tax year beginning _____, and ending _____

Name of foundation

ELAM ALEXANDER TRUSTNumber and street (or P O box number if mail is not delivered to street address)
SUNTRUST BANK, PO BOX 4418, MC0032

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

ATLANTA GA 30302

G Check all that apply

- | | |
|---|--|
| <input type="checkbox"/> Initial return | <input type="checkbox"/> Initial return of a former public charity |
| <input type="checkbox"/> Final return | <input type="checkbox"/> Amended return |
| <input type="checkbox"/> Address change | <input type="checkbox"/> Name change |

H Check type of organization Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at
end of year (from Part II, col. (c),
line 16) ► \$ **1,908,149**J Accounting method Cash Accrual
 Other (specify)

(Part I, column (d) must be on cash basis)

A Employer identification number

58-6034879

B Telephone number (see instructions)

478-746-6277

C If exemption application is pending, check here ►

D 1 Foreign organizations check here ►

2 Foreign organizations meeting the
85% test check here and attach computation ►E If private foundation status was terminated under
section 507(b)(1)(A), check here ►F If the foundation is in a 60-month termination
under section 507(b)(1)(B), check here ►**Part II 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)
1	Contributions, gifts, grants, etc., received (attach schedule)				
2	Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	58,213	58,213	58,213	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	101,221			
b	Gross sales price for all assets on line 6a	1,141,316			
7	Capital gain net income (from Part IV, line 2)		101,221		
8	Net short-term capital gain			20,799	
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule)				
12	Total. Add lines 1 through 11	159,434	159,434	79,012	
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)	1,500	1,500		
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions)	35,674	35,674		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (att sch)	26,920	26,920		
24	Total operating and administrative expenses.				
	Add lines 13 through 23	64,094	64,094	0	0
25	Contributions, gifts, grants paid	85,000			85,000
26	Total expenses and disbursements. Add lines 24 and 25	149,094	64,094	0	85,000
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	10,340			
b	Net investment income (if negative, enter -0-)		95,340		
c	Adjusted net income (if negative, enter -0-)			79,012	

For Paperwork Reduction Act Notice, see instructions.

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	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
	1 Cash – non-interest-bearing				
	2 Savings and temporary cash investments		53,879	41,297	41,297
	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 (att schedule) ►				
	Less: allowance for doubtful accounts ►				
	8 Inventories for sale or use		0		
	9 Prepaid expenses and deferred charges				
	10a Investments – U S and state government obligations (attach schedule)				
	b Investments – corporate stock (attach schedule)	SEE STMT 4	1,037,829	1,048,434	1,221,090
	c Investments – corporate bonds (attach schedule)	SEE STMT 5	412,572	409,929	391,876
	11 Investments – land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach sch) ►				
	12 Investments – mortgage loans				
	13 Investments – other (attach schedule)	SEE STATEMENT 6	219,981	234,941	253,885
	14 Land, buildings, and equipment basis ►				
	Less accumulated depreciation (attach sch) ►				
	15 Other assets (describe ►	SEE STATEMENT 7)	1	1	1
	16 Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)		1,724,262	1,734,602	1,908,149
	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 ►)	0	0	
	23 Total liabilities (add lines 17 through 22)				
	Foundations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24 Unrestricted		1,724,262	1,734,602	
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ► <input type="checkbox"/> 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				
	30 Total net assets or fund balances(see instructions)		1,724,262	1,734,602	
	31 Total liabilities and net assets/fund balances(see instructions)		1,724,262	1,734,602	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,724,262
2 Enter amount from Part I, line 27a	2	10,340
3 Other increases not included in line 2 (itemize) ►	3	
4 Add lines 1, 2, and 3	4	1,734,602
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	1,734,602

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 WORKSHEET				
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				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) 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				
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	101,221
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	20,799

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	82,700	1,742,897	0.047450
2011	76,500	1,680,990	0.045509
2010	75,000	1,568,115	0.047828
2009	91,058	1,519,113	0.059942
2008	114,071	1,953,052	0.058407

2 Total of line 1, column (d)

2 0.259136

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 0.051827

4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5

4 1,830,257

5 Multiply line 4 by line 3

5 94,857

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 953

7 Add lines 5 and 6

7 95,810

8 Enter qualifying distributions from Part XII, line 4

8 85,000

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)
- 1 1,907
- b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ► and enter 1% of Part I, line 27b
- 1,907
- c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b).
- 2 0
- 3 Add lines 1 and 2
- 3 1,907
- 4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)
- 4 0
- 5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-
- 5 1,907
- 6 Credits/Payments.
- | | |
|----|-------|
| 6a | 1,050 |
| 6b | |
| 6c | |
| 6d | |
- 7 Total credits and payments Add lines 6a through 6d
- 7 1,050
- 8 Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached
- 8 22
- 9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed
- 9 879
- 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

- 1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?
- 1a Yes X
- b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?
- If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities
- 1b Yes X
- c Did the foundation file Form 1120-POL for this year?
- 1c Yes 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 Yes 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 Yes X
- 4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
- 4a Yes X
- b If "Yes," has it filed a tax return on Form 990-T for this year?
- 4b Yes X
- 5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?
- If "Yes," attach the statement required by General Instruction T
- 5 Yes 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 Yes 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 Yes X
- 8a Enter the states to which the foundation reports or with which it is registered (see instructions) ►
- N/A**
- NONE**
- b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation
- 8b Yes 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 Yes X
- 10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

6/30 INT

3

FTP

8 TOT

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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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	13	<input checked="" type="checkbox"/>
14	The books are in care of ► SUNTRUST BANK TRUST DEPT PO BOX 4418, MC-0032	Telephone no ► 478-746-6277	
	Located at ► ATLANTA	GA	ZIP+4 ► 30302
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	► <input checked="" type="checkbox"/> 0
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ►	16	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here		► <input type="checkbox"/> N/A
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?		1b <input checked="" type="checkbox"/> 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? If "Yes," list the years ► 20 , 20 , 20 , 20	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions.)		N/A 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4a <input checked="" type="checkbox"/>
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 <input checked="" type="checkbox"/>

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:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/>			
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	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	6b	<input checked="" type="checkbox"/>
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 8				

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

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE"**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ►

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

Expenses

1 N/A

2

3

4

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

Amount

1 N/A

2

All other program-related investments. See instructions

3

Total. Add lines 1 through 3 ►

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,810,541
b	Average of monthly cash balances	1b	47,588
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,858,129
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	1,858,129
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)	4	27,872
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,830,257
6	Minimum investment return. Enter 5% of line 5	6	91,513

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	91,513
2a	Tax on investment income for 2013 from Part VI, line 5	2a	1,907
b	Income tax for 2013 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,907
3	Distributable amount before adjustments Subtract line 2c from line 1	3	89,606
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	89,606
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	89,606

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	85,000
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	3a	
a	Suitability test (prior IRS approval required)	3b	
b	Cash distribution test (attach the required schedule)	4	85,000
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4		
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	85,000

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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58-6034879

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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				89,606
2 Undistributed income, if any, as of the end of 2013:				
a Enter amount for 2012 only				
b Total for prior years 20_____, 20_____, 20_____			53,440	
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. ► \$ 85,000			53,440	
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see instructions)				
d Applied to 2013 distributable amount				31,560
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				58,046
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				<input type="checkbox"/>	4942(j)(3) or	<input type="checkbox"/>	4942(j)(5)
2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed							
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	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 STATEMENT 9				85,000
Total			► 3a	85,000
b Approved for future payment N/A				
Total			► 3b	

Part XVI-A: Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

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	
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				
4	Dividends and interest from securities				
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				
9	Net income or (loss) from special events				
10	Gross profit or (loss) from sales of inventory				
11	Other revenue a				
b					
c					
d					
e					
12	Subtotal Add columns (b), (d), and (e)		0		159,434
13	Total. Add line 12, columns (b), (d), and (e)				159,434

(See worksheet in line 13 instructions to verify calculations)

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

Form 990-PF

Capital Gains and Losses for Tax on Investment Income

2013

For calendar year 2013, or tax year beginning _____, and ending _____

Name

Employer Identification Number

ELAM ALEXANDER TRUST

58-6034879

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co		(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
(1) SUNTRUST 1902620 LT		P	VARIOUS	VARIOUS
(2) SUNTRUST 1902620 ST		P	VARIOUS	VARIOUS
(3) SUNTRUST 7947288 LT		P	VARIOUS	VARIOUS
(4) SUNTRUST 7947288 ST		P	VARIOUS	VARIOUS
(5) CAPITAL GAIN DISTRIBUTION		P	VARIOUS	VARIOUS
(6) RETURN OF CAPITAL		P	VARIOUS	VARIOUS
(7)				
(8)				
(9)				
(10)				
(11)				
(12)				
(13)				
(14)				
(15)				

(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)
(1) 63,913		62,444	1,469
(2) 435,823		429,375	6,448
(3) 399,427		328,373	71,054
(4) 234,254		219,903	14,351
(5) 7,328			7,328
(6) 571			571
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

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))
(1)			1,469
(2)			6,448
(3)			71,054
(4)			14,351
(5)			7,328
(6)			571
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			

20000016 ELAM ALEXANDER TRUST
58-6034879
FYE: 12/31/2013

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING FEES	\$ 1,500	\$ 1,500	\$ 0	\$ 0
TOTAL	\$ 1,500	\$ 1,500	\$ 0	\$ 0

Statement 2 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FOREIGN TAXES	\$ 1,337	\$ 1,337	\$ 0	\$ 0
FEDERAL TAX ESTIMATE	\$ 1,050	\$ 1,050	\$ 0	\$ 0
FEDERAL EXCISE TAX	\$ 33,287	\$ 33,287	\$ 0	\$ 0
TOTAL	\$ 35,674	\$ 35,674	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$	\$	\$	\$
TRUSTEE FEES	25,457	25,457	0	0
OTHER EXPENSE	1,463	1,463	0	0
TOTAL	\$ 26,920	\$ 26,920	\$ 0	\$ 0

20000016 ELAM ALEXANDER TRUST
58-6034879
FYE: 12/31/2013

Federal Statements

Statement 4 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
SUNTRUST - STOCKS	\$ 1,037,829	\$ 1,048,434	COST	\$ 1,221,090
TOTAL	\$ 1,037,829	\$ 1,048,434		\$ 1,221,090

Statement 5 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
SUNTRUST - BONDS	\$ 412,572	\$ 409,929	COST	\$ 391,876
TOTAL	\$ 412,572	\$ 409,929		\$ 391,876

Statement 6 - Form 990-PF, Part II, Line 13 - Other Investments

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>	<u>Fair Market Value</u>
SUNTRUST - OTHER	\$ 219,981	\$ 234,941	COST	\$ 253,885
TOTAL	\$ 219,981	\$ 234,941		\$ 253,885

2000016 ELAM ALEXANDER TRUST
58-6034879
FYE: 12/31/2013

Federal Statements

Statement 7 - Form 990-PF, Part II, Line 15 - Other Assets

Description	Beginning of Year	End of Year	Fair Market Value
BIOGRAPHY - ALEXANDER	\$ 1	\$ 1	\$ 1
TOTAL	\$ 1	\$ 1	\$ 1

2000016 ELAM ALEXANDER TRUST
58-6034879
FYE: 12/31/2013

Federal Statements

Statement 8 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
MR ELLSWORTH HALL, III 577 MULBERRY ST, STE 1500 MACON GA 31201	TRUSTEE <1	0.00	0	0	0
MR SIDNEY E. MIDDLEBROOKS 389 MULBERRY STREET MACON GA 31201	TRUSTEE <1	0.00	0	0	0
MR ALBERT P REICHERT, JR 577 MULBERRY STREET, SUITE 500 MACON GA 31201	TRUSTEE <1	0.00	0	0	0
DR WILLIAM LEE TIFT 550 PROFESSIONAL DRIVE MACON GA 31201	TRUSTEE <1	0.00	0	0	0
MR. JOHN C. WALKER, III P.O. BOX 6838 MACON GA 31213	TRUSTEE <1	0.00	0	0	0
MS. SALLY M. HEARD 507 VISTA CIRCLE MACON GA 31204	TRUSTEE <1	0.00	0	0	0
MR ELLSWORTH HALL, IV 577 MULBERRY ST, STE 1500 MACON GA 31201	TRUSTEE <1	0.00	0	0	0

2000016 ELAM ALEXANDER TRUST
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Federal Statements

Statement 9 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address	Relationship	Status	Purpose	Amount
ELAM ALEXANDER ACADEMY MACON GA 31201	2051 SECOND STREET			GENERAL SUPPORT	1,300
BURDELL-HUNT MAGNET SCHOOL MACON GA 31217	972 FORT HILL STREET			GENERAL SUPPORT	3,800
CAMPUS CLUB MACON GA 31204	2193 VINEVILLE AVE			GENERAL SUPPORT	2,600
THE CANNONBALL HOUSE MACON GA 31201	856 MULBERRY STREET			GENERAL SUPPORT	1,800
HAY HOUSE MACON GA 31201	934 GEORGIA AVE			GENERAL SUPPORT	4,000
HISTORIC MACON FOUNDATION MACON GA 31208	PO BOX 13358			GENERAL SUPPORT	2,500
MACON ARTS ALLIANCE MACON GA 31201	486 FIRST STREET			GENERAL SUPPORT	5,000
MACON SYMPHONY ORCHESTRA MACON GA 31201	400 POPLAR STREET			GENERAL SUPPORT	10,000
THE MENTORS PROJECT OF BIBB CO MACON GA 31208	PO BOX 13750			GENERAL SUPPORT	11,000
THE METHODIST HOME MACON GA 31203	PO BOX 2525			GENERAL SUPPORT	8,000
MOTIVATING YOUTH FOUNDATION, INC MACON GA 31217	905 MAIN STREET			GENERAL SUPPORT	11,000
MUSEUM OF ARTS AND SCIENCES MACON GA 31210	4182 FORSYTH ROAD			GENERAL SUPPORT	15,000
NUTCRACKER OF MIDDLE GEORGIA MACON GA 31208	PO BOX 5334			GENERAL SUPPORT	6,000
WESLEYAN COLLEGE MACON GA 31210	4760 FORSYTH ROAD			GENERAL SUPPORT	3,000
TOTAL					<u>85,000</u>

58-6034879 FORM 990-PF ESTIMATES

ELAM ALEXANDER TRUST

Form 990-W

(Worksheet)
Department of the Treasury
Internal Revenue ServiceEstimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations
(and on Investment Income for Private Foundations)
(Keep for your records. Do not send to the Internal Revenue Service.)

OMB No. 1545-0976

2014

1 Unrelated business taxable income expected in the tax year

1

2 Tax on the amount on line 1. See instructions for tax computation

2

3 Alternative minimum tax (see instructions)

3

4 Total Add lines 2 and 3

4

5 Estimated tax credits (see instructions)

5

6 Subtract line 5 from line 4

6

7 Other taxes (see instructions)

7

8 Total. Add lines 6 and 7

8

9 Credit for federal tax paid on fuels (see instructions)

9

10a Subtract line 9 from line 8. **Note.** If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions

10a 1,950

b Enter the tax shown on the 2013 return (see instructions). **Caution.** If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c

10b

c **2014 Estimated Tax.** Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c

10c 1,950

		(a)	(b)	(c)	(d)
11	Installment due dates (see instructions)	11	05/15/14	06/16/14	09/15/14
12	Required installments. Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions)	12		650	650
13	2013 Overpayment (see instructions)	13			
14	Payment due. (Subtract line 13 from line 12)	14		650	650

For Paperwork Reduction Act Notice, see instructions.

Form 990-W (2014)

2000016 ELAM ALEXANDER TRUST
58-6034879
FYE: 12/31/2013

Federal Statements

Taxable Dividends from Securities

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code	US Obs (\$ or %)
TAXABLE DIVIDENDS	\$ 58,213			14	
TOTAL	\$ <u>58,213</u>				

Form 8868

(Rev. January 2014)

Department of the Treasury
Internal Revenue ServiceApplication for Extension of Time To File an
Exempt Organization Return

OMB No 1545-1709

- File a separate application for each return.
► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form)



Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete



Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions ELAM ALEXANDER TRUST	Employer identification number (EIN) or 58-6034879
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions SUNTRUST BANK, TRUST DEPT, POBOX 4248	Social security number (SSN)
	City, town or post office, state, and ZIP code For a foreign address, see instructions MACON GA 31208	

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

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**SUNTRUST BANK TRUST DEPT
PO BOX 4248**

- The books are in the care of ► **MACON** GA 31208

Telephone No ► **478-746-6277**FAX No ► **478-741-8353**

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for



1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **08/15/14**, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

► calendar year **2013** or► tax year beginning , and ending

2 If the tax year entered in line 1 is for less than 12 months, check reason Initial return Final return
► Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	\$	0

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
DAA

Form 8868 (Rev. 1-2014)