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Return of Private Foundation

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

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

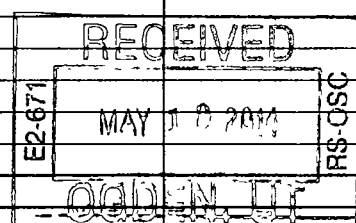
For calendar year 2013 or tax year beginning

, and ending

Name of foundation J. C. LEWIS FOUNDATION, INC.		A Employer identification number 58-6043785
Number and street (or P.O. box number if mail is not delivered to street address) POST OFFICE BOX 13666	Room/suite	B Telephone number 912-925-0234
City or town, state or province, country, and ZIP or foreign postal code SAVANNAH, GA 31416-0666		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 17,661,378.	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received				N/A	
2 Check ☒ if the foundation is not required to attach Sch. B					
3 Interest on savings and temporary cash investments		34,623.	34,623.		STATEMENT 1
4 Dividends and interest from securities		327,285.	327,285.		STATEMENT 2
5a Gross rents					
b Net rental income or (loss)					
6a Net gain or (loss) from sale of assets not on line 10		<29,416.>			
b Gross sales price for all assets on line 6a		1,995,823.			
7 Capital gain net income (from Part IV, line 2)			0.		
8 Net short-term capital gain					
9 Income modifications					
10a Gross sales less returns and allowances					
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11		332,492.	361,908.		
13 Compensation of officers, directors, trustees, etc.		0.	0.		0.
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees					
b Accounting fees STMT 3		1,845.	1,107.		738.
c Other professional fees STMT 4		38,659.	23,195.		15,464.
17 Interest					
18 Taxes STMT 5		12,394.	2,103.		0.
19 Depreciation and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses STMT 6		1,634.	980.		654.
24 Total operating and administrative expenses. Add lines 13 through 23		54,532.	27,385.		16,856.
25 Contributions, gifts, grants paid		770,950.			770,950.
26 Total expenses and disbursements. Add lines 24 and 25		825,482.	27,385.		787,806.
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements		<492,990.>			
b Net investment income (if negative, enter -0-)			334,523.		
c Adjusted net income (if negative, enter -0-)				N/A	

SAVANNAH, GA 31416 MAY 28 2014



Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			42,825.	223,195.	223,195.
	2 Savings and temporary cash investments			5,222,906.	3,313,175.	3,313,175.
	3 Accounts receivable ▶					
	Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶					
	Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons					
	7 Other notes and loans receivable ▶					
	Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments - U.S. and state government obligations					
	b Investments - corporate stock	STMT 7		8,819,432.	8,154,624.	10,613,538.
	c Investments - corporate bonds	STMT 8		400,000.	492,257.	493,908.
	11 Investments - land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
	12 Investments - mortgage loans					
	13 Investments - other	STMT 9		1,350,000.	3,158,922.	3,017,562.
	14 Land, buildings, and equipment basis ▶					
	Less: accumulated depreciation ▶					
	15 Other assets (describe ▶ ORGANIZATION COSTS)			140.	140.	0.
	16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item 1)			15,835,303.	15,342,313.	17,661,378.
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					
	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			0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds			15,835,303.	15,342,313.	
	30 Total net assets or fund balances			15,835,303.	15,342,313.	
	31 Total liabilities and net assets/fund balances			15,835,303.	15,342,313.	

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	15,835,303.
2 Enter amount from Part I, line 27a	2	<492,990.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	15,342,313.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	15,342,313.

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 PUBLICLY TRADED SECURITIES	P		
b PUBLICLY TRADED SECURITIES	P		
c CAPITAL GAINS DIVIDENDS			
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 414,787.		467,446.	<52,659.>
b 1,579,187.		1,557,793.	21,394.
c 1,849.			1,849.
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			<52,659.>
b			21,394.
c			1,849.
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	<29,416.>
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	N/A

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2012	520,271.	16,271,427.	.031975
2011	803,345.	16,236,107.	.049479
2010	769,463.	16,583,192.	.046400
2009	799,114.	16,819,858.	.047510
2008	652,650.	17,351,047.	.037614

2 Total of line 1, column (d)	2	.212978
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	.042596
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	17,156,647.
5 Multiply line 4 by line 3	5	730,805.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3,345.
7 Add lines 5 and 6	7	734,150.
8 Enter qualifying distributions from Part XII, line 4	8	787,806.

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	3,345.
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	3,345.
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	3,345.
6 Credits/Payments:			
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	8,000.	
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	8,000.	
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		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	4,655.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax ☒ 4,655. Refunded ☐	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ☒ \$ 0. (2) On foundation managers. ☒ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☒ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☒ 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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A. Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ► N/A				
14	The books are in care of ► THE FOUNDATION Telephone no. ► (912) 925-0234			
Located at ► 9505 ABERCORN STREET, SAVANNAH, GA ZIP+4 ► 31406				
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year	15	N/A	
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►				X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A ► ☐	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ Yes ☒ No		
If "Yes," list the years ►			
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. ►		
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	
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)?

☐ 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.

(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 10		0.	0.	0.

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

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

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

0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	13,592,983.
b	Average of monthly cash balances	1b	3,599,933.
c	Fair market value of all other assets	1c	225,000.
d	Total (add lines 1a, b, and c)	1d	17,417,916.
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	17,417,916.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	261,269.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	17,156,647.
6	Minimum investment return. Enter 5% of line 5	6	857,832.

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	857,832.
2a	Tax on investment income for 2013 from Part VI, line 5	2a	3,345.
b	Income tax for 2013. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	3,345.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	854,487.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	854,487.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	854,487.

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	787,806.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	787,806.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	3,345.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	784,461.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				854,487.
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2013:				
a From 2008				
b From 2009				
c From 2010				
d From 2011				
e From 2012				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ \$ 787,806.				
a Applied to 2012, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2013 distributable amount				787,806.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2012. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				66,681.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)	0.			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2009				
b Excess from 2010				
c Excess from 2011				
d Excess from 2012				
e Excess from 2013				

N/A

- ☐ 4942(j)(3) or ☐ 4942(j)(5)

- 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

Form **990-PF** (2013)

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				
RECIPIENTS ARE GENERALLY LOCATED IN THE SAVANNAH METROPOLITAN AREA 9505 ABERCORN STREET SAVANNAH, GA 31405	NONE	EXEMPT	FINANCIAL SUPPORT OF CHARITABLE ORGANIZATION; LIST TOTAL 770,950	770,950.
SEE ATTACHED LIST OF RECIPIENTS				
Total			3a	770,950.
b Approved for future payment				
NONE				
Total			3b	0.

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.		

[illegible]

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 instr.)? ☒ Yes ☐ No
▶	<i>Charles E. Izlar</i> Signature of officer or trustee	<i>5/14/14</i> Date	▶
	<i>T. J. ...</i> Title		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
	S. STEWART BROMLEY	S. STEWART BROMLEY	05/12/14		P00336389
	Firm's name ► HOLLAND, HENRY & BROMLEY, LLP			Firm's EIN ► 58-1941470	
	Firm's address ► POST OFFICE BOX 8878 SAVANNAH, GA 31412			Phone no. (912) 235-3410	

J. C. Lewis Foundation, Inc.
 EIN: 58-6043785
 Form 990-PF, Part XV
 Grants and Contributions Paid during 2013

Check #	Date	Payee	Cash Account	Amount
10568	12/18/13	ALZHEIMER'S ASSOCIATION OF COASTAL GA	1000	10,000 00
10504	07/03/13	AMERICAN CANCER SOCIETY	1000	500 00
10547	12/09/13	AMERICAN RED CROSS	1000	500.00
10546	12/09/13	AMERICA'S SECOND HARVEST OF	1000	500.00
10576	12/26/13	AMERICA'S SECOND HARVEST OF	1000	15,000.00
10528	08/08/13	ARMSTRONG ATLANTIC STATE	1000	5,000 00
10592	12/29/13	BETHEL BRICK CHURCH	1000	1,500.00
10548	12/09/13	BETHESDA HOME FOR BOYS	1000	1,000.00
10588	12/26/13	BETHESDA HOME FOR BOYS	1000	500 00
10593	12/29/13	BIG HOUSE FOUNDATION INC	1000	1,000.00
10536	08/23/13	BOY SCOUTS OF AMERICA	1000	500.00
10572	12/18/13	CANDLER FOUNDATION	1000	5,000.00
10515	07/22/13	CHATHAM-SAVANNAH CITIZEN ADVOCACY	1000	1,000 00
10540	10/07/13	COLUMBIA UNIVERSITY	1000	5,000.00
10543	11/15/13	COLUMBIA UNIVERSITY	1000	1,750.00
10571	12/18/13	COLUMBIA UNIVERSITY	1000	3,000 00
10503	06/17/13	COMMUNITIES IN SCHOOLS OF SAVANNAH	1000	500 00
10573	12/20/13	COMMUNITY HEALTH MISSION	1000	1,000.00
10533	08/08/13	COVENANT CARE SERVICES INC	1000	1,000.00
10495	03/27/13	DAVIS LOVE FOUNDATION	1000	1,000 00
10587	12/26/13	ECONOMIC OPPORTUNITY AUTHORITY	1000	500 00
10539	09/26/13	EMORY UNIVERSITY	1000	1,250 00
10532	08/08/13	EXCHANGE CLUB OF SAVH	1000	1,000.00
10563	12/09/13	FELLOWSHIP OF CHRISTIAN ATHLETES	1000	3,500 00
10549	12/09/13	FIRST BAPTIST CHURCH ~ SAVANNAH	1000	3,700 00
10560	12/09/13	FIRST BAPTIST CHURCH ~ SAVANNAH	1000	1,000 00
10567	12/17/13	FIRST BAPTIST CHURCH ~ SAVANNAH	1000	10,000.00
10575	12/26/13	FIRST BAPTIST CHURCH ~ SAVANNAH	1000	10,000.00
10507	07/09/13	FLANNERY O'CONNOR HOME FOUNDATION INC	1000	1,000 00
10519	07/26/13	FOOD FOR THE POOR INC	1000	2,500 00
10597	12/29/13	FOREST LANDOWNER FOUNDATION	1000	1,000 00
10518	07/26/13	FRANK CALLEN BOYS & GIRLS CLUBS	1000	1,000 00
10498	04/21/13	FRESH AIR HOME	1000	2,000.00
10525	08/08/13	GEORGIA HISTORICAL SOCIETY	1000	1,000 00
10529	08/08/13	GEORGIA SOUTHERN UNIVERSITY FOUNDATION	1000	1,000 00
10586	12/26/13	GIRL SCOUTS OF THE USA	1000	500.00
10569	12/18/13	GOODWILL INDUSTRIES OF THE	1000	1,000.00
10531	08/08/13	GREENBRIAR CHILDREN'S CENTER INC	1000	500.00
10594	12/29/13	GSU CTR WILDLIFE EDUCATION & LAMAR Q	1000	500.00
10506	07/09/13	HISTORIC SAVANNAH FOUNDATION	1000	10,000 00
10530	08/08/13	HISTORIC SAVANNAH FOUNDATION	1000	1,000 00
10508	07/11/13	HOSPICE SAVANNAH FOUNDATION INC	1000	10,000.00
10494	03/26/13	INDEPENDENT PRESBYTERIAN CHURCH	1000	5,000.00
10510	07/22/13	INDEPENDENT PRESBYTERIAN CHURCH	1000	10,000 00
10541	10/15/13	INDEPENDENT PRESBYTERIAN CHURCH	1000	5,000 00
10598	12/29/13	INTERNATIONAL FELLOWSHIP OF	1000	1,750 00
10564	12/17/13	ISLE OF HOPE UNITED METHODIST CHURCH	1000	20,000.00
10565	12/17/13	ISLE OF HOPE UNITED METHODIST CHURCH	1000	10,000 00
10566	12/17/13	ISLE OF HOPE UNITED METHODIST CHURCH	1000	10,000 00
10526	08/08/13	JUNIOR ACHIEVEMENT OF GEORGIA	1000	2,500 00
10517	07/22/13	LEUKEMIA & LYMPHOMA SOCIETY	1000	1,000 00
10538	09/25/13	LEUKEMIA & LYMPHOMA SOCIETY	1000	1,000 00
10557	12/09/13	MEDICAL COLLEGE OF GA FOUNDATION INC	1000	1,000.00
1040	03/13/13	MEMORIAL HEALTH FOUNDATION	1020	100,000 00
1043	11/09/13	MERCER UNIVERSITY	1020	200,000 00

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Check #	Date	Payee	Cash Account	Amount
10558	12/09/13	MERCER UNIVERSITY	1000	2,500.00
10490	01/23/13	MIGHTY EIGHTY AIR FORCE MUSEUM	1000	10,000.00
10550	12/09/13	MIGHTY EIGHTY AIR FORCE MUSEUM	1000	1,000.00
10585	12/26/13	MIGHTY EIGHTY AIR FORCE MUSEUM	1000	15,000.00
10595	12/29/13	NATIONAL MARINE SANCTUARY FOUNDATION	1000	500.00
10522	07/26/13	NORTH CAROLINA BAPTIST HOSPITAL	1000	1,000.00
10499	04/22/13	OLD SAVANNAH CITY MISSION INC	1000	10,000.00
10590	12/29/13	OSSABAW ISLAND FOUNDATION	1000	1,500.00
10486	01/09/13	PARENTS AND FRIENDS OF HANCOCK INC	1000	10,000.00
10599	12/30/13	PARK PLACE OUTREACH INC	1000	1,000.00
10579	12/26/13	PAUL ANDERSON YOUTH HOME INC	1000	500.00
10570	12/18/13	RALPH MARK GILBERT CIVIL RIGHTS MUSEUM	1000	500.00
10578	12/26/13	REED HOUSE INC	1000	500.00
10584	12/26/13	RONALD McDONALD HOUSE CHARITIES	1000	25,000.00
10583	12/26/13	ROYCE LEARNING CENTER	1000	1,000.00
10582	12/26/13	SAVANNAH AREA FAMILY EMERGENCY	1000	1,000.00
10505	07/03/13	SAVANNAH ASSOCIATION FOR THE BLIND INC	1000	2,500.00
10509	07/11/13	SAVANNAH BAPTIST CENTER	1000	5,000.00
10551	12/09/13	SAVANNAH BAPTIST CENTER	1000	2,000.00
10589	12/27/13	SAVANNAH BAPTIST CENTER	1000	1,000.00
10581	12/26/13	SAVANNAH BLACK HERITAGE FESTIVAL	1000	1,000.00
10487	01/11/13	SAVANNAH COLLEGE OF ART & DESIGN INC	1000	12,500.00
10562	12/09/13	SAVANNAH COMMUNITY FOUNDATION INC	1000	1,000.00
10493	03/26/13	SAVANNAH COUNTRY DAY SCHOOL	1000	2,500.00
10534	08/08/13	SAVANNAH COUNTRY DAY SCHOOL	1000	2,000.00
10535	08/08/13	SAVANNAH COUNTRY DAY SCHOOL	1000	25,000.00
10537	09/03/13	SAVANNAH COUNTRY DAY SCHOOL	1000	3,000.00
10596	12/29/13	SAVANNAH RIVERKEEPER	1000	500.00
10555	12/09/13	SAVANNAH TECHNICAL COLLEGE FOUNDATION	1000	1,000.00
10521	07/26/13	SAVANNAH TREE FOUNDATION	1000	500.00
10514	07/22/13	SENIOR CITIZENS INC	1000	1,000.00
10552	12/09/13	SKIDAWAY ISLAND BAPTIST CHURCH	1000	10,000.00
10513	07/22/13	SOCIAL APOSTOLATE	1000	4,000.00
10553	12/09/13	ST JAMES UNITED METHODIST CHURCH	1000	3,000.00
10485	01/09/13	ST. VINCENT'S ACADEMY	1000	10,000.00
10520	07/26/13	STEP UP SAVANNAH INC	1000	1,000.00
10591	12/29/13	THE CARETTA RESEARCH PROJECT	1000	1,750.00
10512	07/22/13	THE LIVING VINE INC	1000	750.00
10527	08/08/13	THE METROPOLITAN OPERA FUND	1000	5,000.00
10511	07/22/13	THE SALVATION ARMY	1000	1,000.00
10580	12/26/13	TYBEE POST THEATER	1000	500.00
10556	12/09/13	UGA FOUNDATION INC	1000	1,000.00
10601	12/31/13	UGA FOUNDATION INC	1000	5,000.00
10500	05/01/13	UMAA FOUNDATION	1000	5,000.00
10574	12/26/13	UMAA FOUNDATION	1000	4,000.00
1039	01/14/13	UNION MISSION INC	1020	50,000.00
10524	08/08/13	UNION MISSION INC	1000	1,000.00
10554	12/09/13	UNITED WAY OF THE COASTAL EMPIRE	1000	30,000.00
10559	12/09/13	WAKE FOREST UNIVERSITY	1000	2,500.00
10577	12/26/13	WEST BROAD STREET Y	1000	1,000.00
10544	11/22/13	WOMEN'S BOARD OF BETHESDA	1000	500.00
10561	12/09/13	WOODBERRY FOREST SCHOOL	1000	1,000.00
10492	03/07/13	YMCA OF COASTAL GEORGIA	1000	1,000.00
10600	12/30/13	YOUNG AMERICA'S FOUNDATION	1000	1,500.00
10516	07/22/13	YOUNG LIFE SAVANNAH	1000	1,000.00

J. C. Lewis Foundation, Inc.
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Form 990-PF, Part XV
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Check #	Date	Payee	Cash Account	Amount
10545	11/27/13	YOUNG LIFE SAVANNAH	1000	1,500.00
Total				770,950.00

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
MORGAN STANLEY	26,750.	26,750.	
SUNTRUST BANK	7,873.	7,873.	
TOTAL TO PART I, LINE 3	34,623.	34,623.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
MORGAN STANLEY					
SMITH BARNEY					
HOLDINGS LLC	329,134.	1,849.	327,285.	327,285.	
TO PART I, LINE 4	329,134.	1,849.	327,285.	327,285.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	1,845.	1,107.		738.
TO FORM 990-PF, PG 1, LN 16B	1,845.	1,107.		738.

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
INVESTMENT MANAGEMENT	38,659.	23,195.		15,464.	
TO FORM 990-PF, PG 1, LN 16C	38,659.	23,195.		15,464.	

FORM 990-PF	TAXES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL EXCISE TAX	10,291.	0.		0.	
FOREIGN TAXES WITHHELD	2,103.	2,103.		0.	
TO FORM 990-PF, PG 1, LN 18	12,394.	2,103.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
STATE REGISTRATION	50.	30.		20.	
BANK SERVICE CHARGES	24.	14.		10.	
INSURANCE	1,560.	936.		624.	
TO FORM 990-PF, PG 1, LN 23	1,634.	980.		654.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	7
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE		
COMMON STOCKS - MS ACCT #1	0.	0.		
COMMON STOCKS - MS ACCT #2	2,809,858.	7,410,773.		
COMMON STOCKS - MS ACCT #3	5,344,766.	3,202,765.		
TOTAL TO FORM 990-PF, PART II, LINE 10B	8,154,624.	10,613,538.		

FORM 990-PF	CORPORATE BONDS	STATEMENT	8
DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE	
BOND FUNDS - MS #3	492,257.	493,908.	
TOTAL TO FORM 990-PF, PART II, LINE 10C	492,257.	493,908.	

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	9
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
201 TELEVISION CIRCLE, SAVANNAH, GA	COST	350,000.	225,000.
ETF/CEF - MS #2	COST	808,049.	1,041,139.
ETF/CEF - MS #3	COST	1,000,873.	816,640.
MUTUAL FUNDS - MS #3	COST	1,000,000.	934,783.
TOTAL TO FORM 990-PF, PART II, LINE 13		3,158,922.	3,017,562.

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MRS. J. C. LEWIS, JR. 9505 ABERCORN STREET SAVANNAH, GA 31406	CHAIRMAN & PRESIDENT 2.00	0.	0.	0.
J. C. LEWIS, III 9505 ABERCORN STREET SAVANNAH, GA 31406	SECRETARY & VICE PRESIDENT 1.00	0.	0.	0.
CHARLES E. IZLAR 9505 ABERCORN STREET SAVANNAH, GA 31406	TREASURER & VICE PRESIDENT 1.00	0.	0.	0.
NANCY V. LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VICE PRESIDENT 1.00	0.	0.	0.
WALTER N. LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VICE PRESIDENT 1.00	0.	0.	0.
S. WISTAR LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VICE PRESIDENT 1.00	0.	0.	0.
D. SCOTT LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VICE PRESIDENT 1.00	0.	0.	0.
J. CHRISTIAN LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VICE PRESIDENT 1.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.