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Form 990-PF

## 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. By law, the IRS cannot redact the information on the form.
- Information about Form 990-PF and its instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

2013

Open to Public  
Inspection

For calendar year 2013, or tax year beginning 01-01-2013, and ending 12-31-2013

|  |  |   |                           |                         |   |
|--|--|---|---------------------------|-------------------------|---|
| Name of foundation<br>TEJA & LEANORA JOUHAL INC  |  | A Employer identification number<br>63-1189195  |                           |                         |   |
| Number and street (or P O box number if mail is not delivered to street address)<br>1600 LINDA VISTA LANE  |  | B Telephone number (see instructions)   |                           |                         |   |
| City or town, state or province, country, and ZIP or foreign postal code<br>BIRMINGHAM, AL 35226   |  | C If exemption application is pending, check here ► <input type="checkbox"/>  |                           |                         |   |
| G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity<br><input type="checkbox"/> Final return <input type="checkbox"/> Amended return<br><input type="checkbox"/> Address change <input type="checkbox"/> Name change |  | D 1. Foreign organizations, check here ► <input type="checkbox"/><br>2. Foreign organizations meeting the 85% test, check here and attach computation |                           |                         |   |
| H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation<br><input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation   |  | E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/>                                       |                           |                         |   |
| I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 658,225  |  | F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <input type="checkbox"/>                                    |                           |                         |   |
| <b>Part I Analysis of Revenue and Expenses</b> (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. . . . .  |  | 10,621  | 10,621                    | 10,621                  |   |
| 5a Gross rents . . . . .   |  |   |                           |                         |   |
| b Net rental income or (loss) _____  |  |   |                           |                         |   |
| 6a Net gain or (loss) from sale of assets not on line 10   |  | 48,722  |                           |                         |   |
| b Gross sales price for all assets on line 6a<br>280,995   |  |   |                           |                         |   |
| 7 Capital gain net income (from Part IV, line 2) . . . . .   |  |   | 48,722                    |                         |   |
| 8 Net short-term capital gain . . . . .  |  |   |                           | 15,896                  |   |
| 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) . . . . .  |  | 82  | -401                      | -401                    | -401  |
| 12 <b>Total.</b> Add lines 1 through 11 . . . . .  |  | 58,942  | 58,942                    | 26,116                  |   |
| 13 Compensation of officers, directors, trustees, etc  |  |   |                           |                         |   |
| 14 Other employee salaries and wages . . . . .   |  |   |                           |                         |   |
| 15 Pension plans, employee benefits . . . . .  |  |   |                           |                         |   |
| 16a Legal fees (attach schedule) . . . . .   |  |   |                           |                         |   |
| b Accounting fees (attach schedule) . . . . .  |  | 82  | 795                       |                         |   |
| c Other professional fees (attach schedule) . . . . .  |  | 82  | 575                       |                         |   |
| 17 Interest . . . . .  |  |   |                           |                         |   |
| 18 Taxes (attach schedule) (see instructions)  |  | 82  | 181                       |                         |   |
| 19 Depreciation (attach schedule) and depletion . . . . .  |  | 82  | 196                       |                         | 196   |
| 20 Occupancy . . . . .   |  |   |                           |                         |   |
| 21 Travel, conferences, and meetings . . . . .   |  |   | 5,938                     |                         |   |
| 22 Printing and publications . . . . .   |  |   |                           |                         |   |
| 23 Other expenses (attach schedule) . . . . .  |  | 82  | 328                       |                         |   |
| 24 <b>Total operating and administrative expenses.</b>   |  |   |                           |                         |   |
| Add lines 13 through 23 . . . . .  |  | 8,013   | 0                         | 196                     | 0   |
| 25 Contributions, gifts, grants paid . . . . .   |  | 30,750  |                           |                         | 30,750  |
| 26 <b>Total expenses and disbursements.</b> Add lines 24 and 25  |  | 38,763  | 0                         | 196                     | 30,750  |
| 27 Subtract line 26 from line 12   |  |   |                           |                         |   |
| a <b>Excess of revenue over expenses and disbursements</b>   |  | 20,179  |                           |                         |   |
| b <b>Net investment income</b> (if negative, enter -0-) . . . . .  |  |   | 58,942                    |                         |   |
| c <b>Adjusted net income</b> (if negative, enter -0-) . . . . .  |  |   |                           | 25,920                  |   |

|                             | Part II Balance Sheets  | Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions ) | Beginning of year | End of year    |                       |
|-----------------------------|---|---|-------------------|----------------|-----------------------|
|                             |   |   | (a) Book Value    | (b) Book Value | (c) Fair Market Value |
| Assets                      | 1 Cash—non-interest-bearing . . . . .   |   | 73,150            | 44,262         | 44,262                |
|                             | 2 Savings and temporary cash investments . . . . .  |   |                   |                |                       |
|                             | 3 Accounts receivable ►   |   |                   |                |                       |
|                             | Less allowance for doubtful accounts ►  |   |                   |                |                       |
|                             | 4 Pledges receivable ►  |   |                   |                |                       |
|                             | Less allowance for doubtful accounts ►  |   |                   |                |                       |
|                             | 5 Grants receivable . . . . .   |   |                   |                |                       |
|                             | 6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . . |   |                   |                |                       |
|                             | 7 Other notes and loans receivable (attach schedule) ►  |   |                   |                |                       |
|                             | Less allowance for doubtful accounts ►  |   |                   |                |                       |
|                             | 8 Inventories for sale or use . . . . .   |   |                   |                |                       |
|                             | 9 Prepaid expenses and deferred charges . . . . .   |   |                   |                |                       |
|                             | 10a Investments—U S and state government obligations (attach schedule)  |   |                   |                |                       |
|                             | b Investments—corporate stock (attach schedule) . . . . .   | 662,148   | 711,411           | 613,863        |                       |
|                             | c Investments—corporate bonds (attach schedule) . . . . .   |   |                   |                |                       |
|                             | 11 Investments—land, buildings, and equipment basis ►   |   |                   |                |                       |
|                             | Less accumulated depreciation (attach schedule) ►   |   |                   |                |                       |
|                             | 12 Investments—mortgage loans . . . . .   |   |                   |                |                       |
|                             | 13 Investments—other (attach schedule) . . . . .  |   |                   |                |                       |
|                             | 14 Land, buildings, and equipment basis ►   | 2,602   |                   |                |                       |
|                             | Less accumulated depreciation (attach schedule) ►   | 2,502   |                   |                |                       |
|                             |   |   | 296               | 100            | 100                   |
|                             | 15 Other assets (describe ►) . . . . .  |   |                   |                |                       |
|                             | 16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)                                       |   | 735,594           | 755,773        | 658,225               |
| 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 ► <input type="checkbox"/>   |   |                   |                |                       |
|                             | 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 ► <input checked="" 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   |   | 735,594           | 755,773        |                       |
|                             | 30 Total net assets or fund balances (see page 17 of the instructions) . . . . .  |   | 735,594           | 755,773        |                       |
|                             | 31 Total liabilities and net assets/fund balances (see page 17 of the instructions) . . . . .                                       |   | 735,594           | 755,773        |                       |

## 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 | 735,594 |
| 2 | Enter amount from Part I, line 27a . . . . .   | 2 | 20,179  |
| 3 | Other increases not included in line 2 (itemize) ►   | 3 |         |
| 4 | Add lines 1, 2, and 3 . . . . .  | 4 | 755,773 |
| 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 | 755,773 |

**Part IV Capital Gains and Losses for Tax on Investment Income**

|  |   |   |   |
|--|---|---|---|
| <b>(a)</b> 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>(b)</b> How acquired<br>P—Purchase<br>D—Donation | <b>(c)</b> Date acquired<br>(mo., day, yr.) | <b>(d)</b> Date sold<br>(mo., day, yr.) |
|--|---|---|---|

|                                     |  |  |  |
|-------------------------------------|--|--|--|
| <b>1a</b> See Additional Data Table |  |  |  |
| <b>b</b>                            |  |  |  |
| <b>c</b>                            |  |  |  |
| <b>d</b>                            |  |  |  |
| <b>e</b>                            |  |  |  |

| <b>(e)</b> Gross sales price       | <b>(f)</b> Depreciation allowed (or allowable) | <b>(g)</b> Cost or other basis plus expense of sale | <b>(h)</b> Gain or (loss)<br>(e) plus (f) minus (g) |
|------------------------------------|--|---|---|
| <b>a</b> See Additional Data Table |  |   |   |
| <b>b</b>                           |  |   |   |
| <b>c</b>                           |  |   |   |
| <b>d</b>                           |  |   |   |
| <b>e</b>                           |  |   |   |

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

|                               |  |   |   |
|-------------------------------|--|---|---|
| <b>(i)</b> FMV as of 12/31/69 | <b>(j)</b> Adjusted basis as of 12/31/69 | <b>(k)</b> Excess of col (i) over col (j), if any | <b>(l)</b> Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h)) |
|-------------------------------|--|---|---|

|                                    |  |  |  |
|------------------------------------|--|--|--|
| <b>a</b> See Additional Data Table |  |  |  |
| <b>b</b>                           |  |  |  |
| <b>c</b>                           |  |  |  |
| <b>d</b>                           |  |  |  |
| <b>e</b>                           |  |  |  |

|   |   |          |        |
|---|---|----------|--------|
| <b>2</b> Capital gain net income or (net capital loss)                                | <b>(i)</b> If gain, also enter in Part I, line 7<br><b>(j)</b> If (loss), enter -0- in Part I, line 7 | <b>2</b> | 48,722 |
| <b>3</b> Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) |   | <b>3</b> | 15,896 |

|   |   |          |        |
|---|---|----------|--------|
| <b>3</b> 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 | <b>3</b> | 15,896 |
|---|---|----------|--------|

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

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

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

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

 Yes  No

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

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

| <b>(a)</b><br>Base period years<br>Calendar year<br>(or tax year beginning in) | <b>(b)</b><br>Adjusted qualifying distributions | <b>(c)</b><br>Net value of noncharitable-use assets | <b>(d)</b><br>Distribution ratio<br>(col (b) divided by col (c)) |
|--|---|---|--|
| 2012   | 27,500  | 539,153   | 0 051006   |
| 2011   | 26,000  | 570,591   | 0 045567   |
| 2010   | 24,200  | 558,315   | 0 043345   |
| 2009   | 24,000  | 496,538   | 0 048335   |
| 2008   | 48,974  | 587,789   | 0 083319   |

|   |          |          |
|---|----------|----------|
| <b>2</b> <b>Total</b> of line 1, column (d).  | <b>2</b> | 0 271571 |
| <b>3</b> 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 | <b>3</b> | 0 054314 |
| <b>4</b> Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.  | <b>4</b> | 611,386  |
| <b>5</b> Multiply line 4 by line 3.   | <b>5</b> | 33,207   |
| <b>6</b> Enter 1% of net investment income (1% of Part I, line 27b).  | <b>6</b> | 589      |
| <b>7</b> Add lines 5 and 6.   | <b>7</b> | 33,796   |
| <b>8</b> Enter qualifying distributions from Part XII, line 4.  | <b>8</b> | 30,750   |

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 page 18 of the instructions)**

|    |   |    |       |
|----|---|----|-------|
| 1a | Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1                               |    |       |
| b  | Date of ruling or determination letter _____ <b>(attach copy of letter if necessary—see instructions)</b>   | 1  | 1,179 |
| c  | Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . . | 2  | 0     |
| c  | All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col. (b)                                    | 3  | 1,179 |
| 2  | Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . . . .  | 4  | 0     |
| 3  | Add lines 1 and 2. . . . .  | 5  | 1,179 |
| 4  | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) . . . . .                                      |    |       |
| 5  | <b>Tax based on investment income.</b> Subtract line 4 from line 3 If zero or less, enter -0- . . . . .   |    |       |
| 6  | Credits/Payments  |    |       |
| a  | 2013 estimated tax payments and 2012 overpayment credited to 2013   | 6a |       |
| b  | Exempt foreign organizations—tax withheld at source . . . . .   | 6b |       |
| c  | Tax paid with application for extension of time to file (Form 8868)   | 6c |       |
| d  | Backup withholding erroneously withheld . . . . .   | 6d |       |
| 7  | Total credits and payments Add lines 6a through 6d. . . . .   | 7  |       |
| 8  | Enter any <b>penalty</b> for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached                                   | 8  |       |
| 9  | <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .   | 9  | 1,179 |
| 10 | <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .   | 10 |       |
| 11 | Enter the amount of line 10 to be <b>Credited to 2014 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>                 | 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? . . . . .  | <b>Yes</b> | <b>No</b> |
| 1b | Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . .   | <b>Yes</b> | <b>No</b> |
| 1c | <i>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.</i>  |            |           |
| c  | Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .   |            |           |
| d  | Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year<br><b>(1) On the foundation</b> <input type="checkbox"/> \$ _____ <b>(2) On foundation managers</b> <input type="checkbox"/> \$ _____   |            |           |
| e  | Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____  |            |           |
| 2  | Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . .<br><i>If "Yes," attach a detailed description of the activities.</i>  | <b>Yes</b> | <b>No</b> |
| 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? <i>If "Yes," attach a conformed copy of the changes</i>   | <b>Yes</b> | <b>No</b> |
| 4a | Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .   | <b>Yes</b> | <b>No</b> |
| b  | If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .   |            |           |
| 5  | Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . .<br><i>If "Yes," attach the statement required by General Instruction T.</i>  | <b>Yes</b> | <b>No</b> |
| 6  | Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either<br>● By language in the governing instrument, or<br>● 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? . . . . . | <b>Yes</b> |           |
| 7  | Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>   | <b>Yes</b> |           |
| 8a | Enter the states to which the foundation reports or with which it is registered (see instructions)<br><input type="checkbox"/> AL   |            |           |
| 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? <i>If "No," attach explanation.</i>   | <b>Yes</b> |           |
| 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)?<br><i>If "Yes," complete Part XIV</i>  | <b>Yes</b> | <b>No</b> |
| 10 | Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>  | <b>Yes</b> | <b>No</b> |

**Part VII-A Statements Regarding Activities (continued)**

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

Website address ► \_\_\_\_\_

14 The books are in care of ► TEJA JAUHAL Telephone no ► (205) 863-5200  
 Located at ► 1600 LINDA VISTA LANE BIRMINGHAM AL ZIP +4 ► 35226

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here . . . . . ► **15** and enter the amount of tax-exempt interest received or accrued during the year . . . . . ►

16 At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . ► **16** Yes No  
 See instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes", enter the name of the foreign country ► \_\_\_\_\_

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

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

|    |  |   |     |    |
|----|--|---|-----|----|
| 1a | During the year did the foundation (either directly or indirectly)   |   | Yes | No |
|    | (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 type="checkbox"/> Yes <input checked="" 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 <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? . . . . .   |   | 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? . . . . .  |   | 1c  | No |
| 2  | Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))  |   |     |    |
| a  | At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? . . . . .  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |     |    |
|    | If "Yes," list the years ► 20____, 20____, 20____, 20____  |   |     |    |
| b  | Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see instructions) . . . . .   |   | 2b  |    |
| c  | If the provisions of section 4942(a)(2) are being applied to <b>any</b> 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) . . . . . |   | 3b  |    |
| 4a | Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? . . . . .  |   | 4a  | No |
| b  | Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013? . . . . .  |   | 4b  | No |

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

|     |  |   |    |    |
|-----|--|---|----|----|
| 5a  | During the year did the foundation pay or incur any amount to  |   |    |    |
| (1) | Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?  | <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 <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? . . . . . |   | 5b |    |
| c   | Organizations relying on a current notice regarding disaster assistance check here. . . . .  | <input checked="" type="checkbox"/>                                 |    |    |
|     | 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? . . . . .   | <input type="checkbox"/> Yes <input type="checkbox"/> No            |    |    |
|     | <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>  |   |    |    |
| 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? . . . . .   |   | 6b | No |
|     | <i>If "Yes" to 6b, file Form 8870.</i>   |   |    |    |
| 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? . . . . .  |   | 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<br><b>(If not paid, enter -0-)</b> | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account, other allowances |
|---|---|---|---|---------------------------------------|
| TEJA JAULAL<br>1600 LINDA VISTA LANE<br>BIRMINGHAM, AL 35226      | DIRECTOR<br>3 00  | 0   | 0   | 0                                     |
| LEANORA JAULAL<br>1600 LINDA VISTA LANE<br>BIRMINGHAM, AL 35226   | DIRECTOR<br>3 00  | 0   | 0   | 0                                     |
| JAMES J FILLER<br>2964 SHOOK HILL PARKWAY<br>BIRMINGHAM, AL 35223 | DIRECTOR<br>1 00  | 0   | 0   | 0                                     |

**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  |   |                  |   |                                       |
|   |   |                  |   |                                       |
|   |   |                  |   |                                       |
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|   |   |                  |   |                                       |
| <b>Total number of other employees paid over \$50,000.</b>    |   |                  |   | 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  |                     |                  |
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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. . . . .   | <b>1a</b> 528,313 |
| b | Average of monthly cash balances. . . . .  | <b>1b</b> 92,383  |
| c | Fair market value of all other assets (see instructions). . . . .  | <b>1c</b> 0       |
| d | <b>Total</b> (add lines 1a, b, and c). . . . .   | <b>1d</b> 620,696 |
| e | Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . . | <b>1e</b>         |
| 2 | Acquisition indebtedness applicable to line 1 assets. . . . .  | <b>2</b> 0        |
| 3 | Subtract line 2 from line 1d. . . . .  | <b>3</b> 620,696  |
| 4 | Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .  | <b>4</b> 9,310    |
| 5 | <b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4         | <b>5</b> 611,386  |
| 6 | <b>Minimum investment return.</b> Enter 5% of line 5. . . . .  | <b>6</b> 30,569   |

**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. . . . .   | <b>1</b> 30,569 |
| 2a | Tax on investment income for 2013 from Part VI, line 5. . . . .  | <b>2a</b> 1,179 |
| b  | Income tax for 2013 (This does not include the tax from Part VI ). . . . .                                       | <b>2b</b>       |
| c  | Add lines 2a and 2b. . . . .   | <b>2c</b> 1,179 |
| 3  | Distributable amount before adjustments Subtract line 2c from line 1. . . . .                                    | <b>3</b> 29,390 |
| 4  | Recoveries of amounts treated as qualifying distributions. . . . .   | <b>4</b>        |
| 5  | Add lines 3 and 4. . . . .   | <b>5</b> 29,390 |
| 6  | Deduction from distributable amount (see instructions). . . . .  | <b>6</b>        |
| 7  | <b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . . | <b>7</b> 29,390 |

**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. . . . .   | <b>1a</b> 30,750 |
| b | Program-related investments—total from Part IX-B. . . . .  | <b>1b</b>        |
| 2 | Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .   | <b>2</b>         |
| 3 | Amounts set aside for specific charitable projects that satisfy the  |                  |
| a | Suitability test (prior IRS approval required). . . . .  | <b>3a</b>        |
| b | Cash distribution test (attach the required schedule). . . . .   | <b>3b</b>        |
| 4 | <b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4   | <b>4</b> 30,750  |
| 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). . . . . | <b>5</b>         |
| 6 | <b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .   | <b>6</b> 30,750  |

**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)<br>Corpus | (b)<br>Years prior to 2012 | (c)<br>2012 | (d)<br>2013 |
|--|---------------|----------------------------|-------------|-------------|
| <b>1</b> Distributable amount for 2013 from Part XI, line 7  |               |                            |             | 29,390      |
| <b>2</b> Undistributed income, if any, as of the end of 2013   |               |                            |             |             |
| <b>a</b> Enter amount for 2012 only. . . . .   |               |                            |             |             |
| <b>b</b> Total for prior years 20____, 20____, 20____  |               |                            |             |             |
| <b>3</b> Excess distributions carryover, if any, to 2013   |               |                            |             |             |
| <b>a</b> From 2008. . . . .  | 2,903         |                            |             |             |
| <b>b</b> From 2009. . . . .  | 2,079         |                            |             |             |
| <b>c</b> From 2010. . . . .  | 2,031         |                            |             |             |
| <b>d</b> From 2011. . . . .  | 2,311         |                            |             |             |
| <b>e</b> From 2012. . . . .  | 723           |                            |             |             |
| <b>f Total of lines 3a through e. . . . .</b>  | 10,047        |                            |             |             |
| <b>4</b> Qualifying distributions for 2013 from Part XII, line 4 ► \$ _____ 30,750   |               |                            |             |             |
| <b>a</b> Applied to 2012, but not more than line 2a  |               |                            |             |             |
| <b>b</b> Applied to undistributed income of prior years (Election required—see instructions). . . . .  |               |                            |             |             |
| <b>c</b> Treated as distributions out of corpus (Election required—see instructions). . . . .  |               |                            |             |             |
| <b>d</b> Applied to 2013 distributable amount. . . . .   |               |                            |             | 29,390      |
| <b>e</b> Remaining amount distributed out of corpus  | 1,360         |                            |             |             |
| <b>5</b> Excess distributions carryover applied to 2013<br>(If an amount appears in column (d), the same amount must be shown in column (a).)  |               |                            |             |             |
| <b>6</b> Enter the net total of each column as indicated below:  | 11,407        |                            |             |             |
| <b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5   |               |                            |             |             |
| <b>b</b> Prior years' undistributed income Subtract line 4b from line 2b. . . . .  |               |                            |             |             |
| <b>c</b> 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. . . . . |               |                            |             |             |
| <b>d</b> Subtract line 6c from line 6b Taxable amount—see instructions . . . . .   |               |                            |             |             |
| <b>e</b> Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions . . . . .   |               |                            |             |             |
| <b>f</b> Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014. . . . .  |               |                            |             | 0           |
| <b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions). . . . .                                  |               |                            |             |             |
| <b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions) . . . . .   | 2,903         |                            |             |             |
| <b>9</b> Excess distributions carryover to 2014.<br>Subtract lines 7 and 8 from line 6a . . . . .  | 8,504         |                            |             |             |
| <b>10</b> Analysis of line 9   |               |                            |             |             |
| <b>a</b> Excess from 2009. . . . .   | 2,079         |                            |             |             |
| <b>b</b> Excess from 2010. . . . .   | 2,031         |                            |             |             |
| <b>c</b> Excess from 2011. . . . .   | 2,311         |                            |             |             |
| <b>d</b> Excess from 2012. . . . .   | 723           |                            |             |             |
| <b>e</b> Excess from 2013. . . . .   | 1,360         |                            |             |             |

**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 organization is a private operating foundation described in section <input checked="" 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<br>(1) Value of all assets . . . . .<br>(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<br>(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties). . . . .<br>(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(III). . . . .<br>(3) Largest amount of support from an exempt organization<br>(4) Gross investment income |  |  |  |

**Part XV Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)****1 Information Regarding Foundation Managers:**

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) )

TEJA S JAUHAL

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

NONE

**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

TEJA S JOUHAL  
1600 LINDA VISTA LANE  
BIRMINGHAM, AL 35226  
(205) 823-5200

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

NO SPECIFIC FORM

c Any submission deadlines

NONE

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

GIFTS AND GRANTS ARE LIMITED TO SEC 501(C)(3) ORGANIZATIONS AND NO GIFTS, GRANTS ARE ALLOCATED TO RELATED PARTIES

**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)                        |   |                                |                                  |        |
| <b>a Paid during the year</b><br>See Additional Data Table |   |                                |                                  |        |
| <b>Total</b> . . . . .                                     |   |                                | ► 3a                             | 30,750 |
| <b>b Approved for future payment</b>                       |   |                                |                                  |        |
| <b>Total</b> . . . . .                                     |   |                                | ► 3b                             | 0      |

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)<br>Related or exempt<br>function income<br>(See<br>instructions ) |
|---|--|---------------------------|---------------|--------------------------------------|---------------|---|
|   |  | (a)<br>Business<br>code   | (b)<br>Amount | (c)<br>Exclusion code                | (d)<br>Amount |   |
| <b>1</b> Program service revenue  |  |                           |               |                                      |               |   |
| a   |  |                           |               |                                      |               |   |
| b   |  |                           |               |                                      |               |   |
| c   |  |                           |               |                                      |               |   |
| d   |  |                           |               |                                      |               |   |
| e   |  |                           |               |                                      |               |   |
| f   |  |                           |               |                                      |               |   |
| <b>g</b> Fees and contracts from government agencies                        |  |                           |               |                                      |               |   |
| <b>2</b> Membership dues and assessments. . . . .                           |  |                           |               |                                      |               |   |
| <b>3</b> Interest on savings and temporary cash investments . . . . .       |  |                           |               |                                      |               |   |
| <b>4</b> Dividends and interest from securities. . . . .                    |  |                           |               |                                      |               |   |
| <b>5</b> Net rental income or (loss) from real estate                       |  |                           |               |                                      |               |   |
| a Debt-financed property. . . . .   |  |                           |               |                                      |               |   |
| b Not debt-financed property. . . . .                                       |  |                           |               |                                      |               |   |
| <b>6</b> Net rental income or (loss) from personal property. . . . .        |  |                           |               |                                      |               |   |
| <b>7</b> Other investment income. . . . .                                   |  |                           |               |                                      |               |   |
| <b>8</b> Gain or (loss) from sales of assets other than inventory . . . . . |  |                           |               |                                      |               |   |
| <b>9</b> Net income or (loss) from special events                           |  |                           |               |                                      |               |   |
| <b>10</b> Gross profit or (loss) from sales of inventory. . . . .           |  |                           |               |                                      |               |   |
| <b>11</b> Other revenue a <u>K-1 EIN 26-2928860</u>                         |  |                           |               |                                      |               |   |
| b   |  |                           |               |                                      |               |   |
| c   |  |                           |               |                                      |               |   |
| d   |  |                           |               |                                      |               |   |
| e   |  |                           |               |                                      |               |   |
| <b>12</b> Subtotal Add columns (b), (d), and (e). . . . .                   |  |                           |               |                                      |               |   |
| <b>13</b> <b>Total.</b> Add line 12, columns (b), (d), and (e). . . . .     |  |                           |               |                                      |               |   |
| (See worksheet in line 13 instructions to verify calculations.)             |  |                           |               |                                      |               |   |

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

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

**1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

|              | Yes | No |
|--------------|-----|----|
| <b>1a(1)</b> |     | No |
| <b>1a(2)</b> |     | No |
| <b>1b(1)</b> |     | No |
| <b>1b(2)</b> |     | No |
| <b>1b(3)</b> |     | No |
| <b>1b(4)</b> |     | No |
| <b>1b(5)</b> |     | No |
| <b>1b(6)</b> |     | No |
| <b>1c</b>    |     | No |

**a Transfers from the reporting foundation to a noncharitable exempt organization or**

## **b** Other transactions

- (1) Sales of assets to a noncharitable exempt organization. . . . .
- (2) Purchases of assets from a noncharitable exempt organization. . . . .
- (3) Rental of facilities, equipment, or other assets. . . . .
- (4) Reimbursement arrangements. . . . .
- (5) Loans or loan guarantees. . . . .
- (6) Performance of services or membership or fundraising solicitations. . . . .

**c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.**

**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.

**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

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

\* \* \* \* \*

2014-03-08

\* \* \* \* \*

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

---

**Signature of officer or trustee**

---

Date \_\_\_\_\_

---

**Title**

|                            |                      |                    |  |                  |
|----------------------------|----------------------|--------------------|--|------------------|
| Print/Type preparer's name | Preparer's Signature | Date<br>2014-08-12 | Check if self-employed <input checked="" type="checkbox"/> | PTIN<br>P0075532 |
|----------------------------|----------------------|--------------------|--|------------------|

|                 |   |            |                         |           |
|-----------------|---|------------|-------------------------|-----------|
| DILIP K KAPADIA |   | 2014-08-12 | employed                | PO0755320 |
| Firm's name     | DILIP K KAPADIA CPA PC                        |            | Firm's EIN ► 20-2428704 |           |
| Firm's address  | TWO CHASE CORPORATE DR STE 5 HOOVER, AL 35244 |            | Phone no (205)444-4101  |           |

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

| <b>(a)</b> 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>(b)</b> How acquired<br>P—Purchase<br>D—Donation | <b>(c)</b> Date acquired<br>(mo, day, yr) | <b>(d)</b> Date sold<br>(mo, day, yr) |
|--|---|---|---------------------------------------|
| 600 SHS FCX  | P   | 2012-12-07                                | 2013-01-22                            |
| 400 SHS HIG  | P   | 2012-02-17                                | 2013-01-24                            |
| 2000 SHS EWJ   | P   | 2013-01-25                                | 2013-07-25                            |
| 300 SHS PG   | P   | 2012-03-08                                | 2013-02-04                            |
| 300 SHS QCOM   | P   | 2012-12-31                                | 2013-09-10                            |
| 400 SHS SE   | P   | 2013-03-08                                | 2013-06-28                            |
| 600 SHS SYSCO  | P   | 2013-10-17                                | 2013-12-09                            |
| 500 SHS GLW  | P   | 2012-08-31                                | 2013-10-23                            |
| 500 SHS FITB   | P   | 2011-02-11                                | 2013-08-06                            |
| 400 SHS HIG  | P   | 2012-02-17                                | 2013-03-28                            |
| 400 SHS JPM  | P   | 2010-01-04                                | 2013-02-15                            |
| 500 SHS MET  | P   | 2012-04-24                                | 2013-05-03                            |
| 1000 SHS MU  | P   | 2009-04-01                                | 2013-05-28                            |
| 500 SHS PFE  | P   | 2009-11-11                                | 2013-04-30                            |
| 300 SHS PG   | P   | 2012-03-08                                | 2013-05-28                            |
| 592 SHS EUO  | P   | 2011-09-19                                | 2013-08-06                            |
| 1000 SHS RF  | P   | 2012-02-13                                | 2013-05-28                            |
| 1000 SHS RF  | P   | 2012-02-13                                | 2013-08-06                            |

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

| (e) Gross sales price | (f) Depreciation allowed<br>(or allowable) | (g) Cost or other basis<br>plus expense of sale | (h) Gain or (loss)<br>(e) plus (f) minus (g) |
|-----------------------|--|---|--|
| 20,903                |  | 19,440  | 1,463  |
| 9,647                 |  | 8,607   | 1,040  |
| 23,035                |  | 19,945  | 3,090  |
| 22,460                |  | 20,175  | 2,285  |
| 20,807                |  | 18,651  | 2,156  |
| 13,627                |  | 11,776  | 1,851  |
| 23,482                |  | 19,471  | 4,011  |
| 8,519                 |  | 6,143   | 2,376  |
| 9,456                 |  | 7,863   | 1,593  |
| 10,051                |  | 8,607   | 1,444  |
| 19,339                |  | 17,283  | 2,056  |
| 20,200                |  | 18,145  | 2,055  |
| 11,526                |  | 4,238   | 7,288  |
| 14,375                |  | 8,916   | 5,459  |
| 24,071                |  | 20,175  | 3,896  |
| 10,676                |  | 11,246  | -570   |
| 9,006                 |  | 5,796   | 3,210  |
| 9,815                 |  | 5,796   | 4,019  |

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

**Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment**

| Recipient  | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount |
|--|---|--------------------------------|----------------------------------|--------|
| Name and address (home or business)  |   |                                |                                  |        |
| <b>a Paid during the year</b>  |   |                                |                                  |        |
| BIG OAK RANCH PO BOX 507<br>SPRINGVILLE, AL 35146                                    | NONE  | PC                             | GENERAL USE                      | 1,000  |
| RAINBOW OMEGA PO BOX 740<br>Eastaboga, AL 36260                                      | NONE  | PC                             | GENERAL USE                      | 4,750  |
| THE HINDU TEMPLE AND<br>CULTURAL 200 N CHANDALAR<br>PELHAM, AL 35124                 | NONE  | PC                             | GENERAL USE                      | 1,000  |
| UNITED WAY OF C ALABAMA 3600<br>8TH AVENUE S<br>BIRMINGHAM, AL 35203                 | NONE  | PC                             | GENERAL USE                      | 1,000  |
| JANDIALA LOK BHALAI MANCH V<br>PO JANDIALA<br>JALABDHAR<br>IN                        | NONE  | PC                             | GENERAL USE                      | 20,000 |
| SIKH TEMPLE OF ALABAMA 3335<br>MORGAN ROAD<br>BESSEMER, AL 35022                     | NONE  | PC                             | GENERAL USE                      | 1,000  |
| BIRMINGHAM SOUTHERN COLLEGE<br>900 ARKADELPHIA ROAD<br>BIRMINGHAM, AL 35254          | NONE  | PC                             | SCHOLARSHIP                      | 1,000  |
| BIRMINGHAM MUSIUM OF ART<br>2000 REV ABRAHAM WOODS JR<br>BLV<br>BIRMINGHAM, AL 35203 | NONE  | PC                             | GENERAL USE                      | 1,000  |
| <b>Total . . . . .</b>   |   |                                |                                  | 30,750 |
|  |   |                                | ► 3a                             |        |

Form 4562

Department of the Treasury  
Internal Revenue Service (99)Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2013

Attachment  
Sequence No 179

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

|  |   |                                  |
|--|---|----------------------------------|
| Name(s) shown on return<br>TEJA & LEANORA JOUHAL INC | Business or activity to which this form relates<br>FORM 990PF - 1 | Identifying number<br>63-1189195 |
|--|---|----------------------------------|

**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 |
| 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 |
| 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 . . . . .                                   | 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 |

**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 | 196 |
| 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 |
| 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 |

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

| (a)<br>Type of property (list vehicles first) | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation/deduction | (i)<br>Elected section 179 cost |
|---|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
|   |                               |   |                            |  |                        |                          |                               |                                 |

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

|  |   |  |  |  |  |  |  |  |
|--|---|--|--|--|--|--|--|--|
|  | % |  |  |  |  |  |  |  |
|  | % |  |  |  |  |  |  |  |
|  | % |  |  |  |  |  |  |  |

|  |   |  |  |       |  |  |  |  |
|--|---|--|--|-------|--|--|--|--|
|  | % |  |  | S/L - |  |  |  |  |
|  | % |  |  | S/L - |  |  |  |  |
|  | % |  |  | S/L - |  |  |  |  |

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) | (a) Vehicle 1 |    | (b) Vehicle 2 |    | (c) Vehicle 3 |    | (d) Vehicle 4 |    | (e) Vehicle 5 |    | (f) Vehicle 6 |    |
|---|---------------|----|---------------|----|---------------|----|---------------|----|---------------|----|---------------|----|
|   | Yes           | No |
| <b>31</b> Total commuting miles driven during the year  |               |    |               |    |               |    |               |    |               |    |               |    |
| <b>32</b> Total other personal (noncommuting) miles driven  |               |    |               |    |               |    |               |    |               |    |               |    |
| <b>33</b> Total miles driven during the year Add lines 30 through 32                              |               |    |               |    |               |    |               |    |               |    |               |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours?                       |               |    |               |    |               |    |               |    |               |    |               |    |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?               |               |    |               |    |               |    |               |    |               |    |               |    |
| <b>36</b> Is another vehicle available for personal use?  |               |    |               |    |               |    |               |    |               |    |               |    |

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

|  |  |  |  |  |  |  |  |  |  |  |  |  |            |           |
|--|--|--|--|--|--|--|--|--|--|--|--|--|------------|-----------|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?  |  |  |  |  |  |  |  |  |  |  |  |  | <b>Yes</b> | <b>No</b> |
|  |  |  |  |  |  |  |  |  |  |  |  |  |            |           |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners |  |  |  |  |  |  |  |  |  |  |  |  |            |           |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?   |  |  |  |  |  |  |  |  |  |  |  |  |            |           |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?   |  |  |  |  |  |  |  |  |  |  |  |  |            |           |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)   |  |  |  |  |  |  |  |  |  |  |  |  |            |           |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

| (a)<br>Description of costs | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|-----------------------------|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
|                             |                                 |                           |                     |  |                                   |

**42** Amortization of costs that begins during your 2013 tax year (see instructions)

**43** Amortization of costs that began before your 2013 tax year **43**

**44 Total.** Add amounts in column (f) See the instructions for where to report **44**

## TY 2013 Accounting Fees Schedule

**Name:** TEJA & LEANORA JOUHAL INC

**EIN:** 63-1189195

| Category                       | Amount | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|--------------------------------|--------|-----------------------|---------------------|---------------------------------------|
| ACCOUNTING/TAX PREPARATION FEE | 795    | 0                     | 0                   | 0                                     |

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

## TY 2013 Depreciation Schedule

**Name:** TEJA & LEANORA JOUHAL INC

**EIN:** 63-1189195

| Description of Property | Date Acquired | Cost or Other Basis | Prior Years' Depreciation | Computation Method | Rate / Life (# of years) | Current Year's Depreciation Expense | Net Investment Income | Adjusted Net Income | Cost of Goods Sold Not Included |
|-------------------------|---------------|---------------------|---------------------------|--------------------|--------------------------|-------------------------------------|-----------------------|---------------------|---------------------------------|
| DESK & CHAIR            | 2007-06-15    | 2,200               | 1,905                     | M                  | 7                        | 196                                 | 0                     | 196                 |                                 |
| FAXCOPY MACHINE         | 2007-06-15    | 402                 | 401                       | M                  | 5                        | 0                                   | 0                     | 0                   |                                 |

## TY 2013 Investments Corporate Stock Schedule

**Name:** TEJA & LEANORA JOUHAL INC

**EIN:** 63-1189195

| Name of Stock         | End of Year Book Value | End of Year Fair Market Value |
|-----------------------|------------------------|-------------------------------|
| CORPORATE STOCK       | 711,411                | 613,863                       |
| INVESTMENT - PROSHARE | 0                      | 0                             |

## TY 2013 Other Expenses Schedule

**Name:** TEJA & LEANORA JOUHAL INC

**EIN:** 63-1189195

| Description     | Revenue and Expenses<br>per Books | Net Investment<br>Income | Adjusted Net Income | Disbursements for<br>Charitable Purposes |
|-----------------|-----------------------------------|--------------------------|---------------------|--|
| OFFICE EXPENSES | 328                               | 0                        | 0                   | 0  |

## TY 2013 Other Income Schedule

**Name:** TEJA & LEANORA JOUHAL INC**EIN:** 63-1189195

| Description        | Revenue And Expenses Per Books | Net Investment Income | Adjusted Net Income |
|--------------------|--------------------------------|-----------------------|---------------------|
| K-1 EIN 26-2928860 | -331                           | -331                  | -331                |
| K-1 EIN 26-2928860 | -70                            | -70                   | -70                 |

## TY 2013 Other Professional Fees Schedule

**Name:** TEJA & LEANORA JOUHAL INC**EIN:** 63-1189195

| Category   | Amount | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|------------|--------|-----------------------|---------------------|---------------------------------------|
| WEB DESIGN | 575    | 0                     | 0                   | 0                                     |

## TY 2013 Taxes Schedule

**Name:** TEJA & LEANORA JOUHAL INC**EIN:** 63-1189195

| Category    | Amount | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|-------------|--------|-----------------------|---------------------|---------------------------------------|
| FEDERAL TAX | 181    | 0                     | 0                   | 0                                     |

# AFFIDAVIT OF PUBLICATION

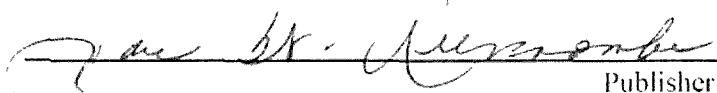
## STATE OF ALABAMA JEFFERSON COUNTY

Before me, the undersigned authority in and for said County, in said State, personally appeared KAREN W ABERCROMBIE, who, by me duly sworn, deposes and says that she is the PUBLISHER OF ALABAMA MESSENGER, a semi-weekly newspaper of GENERAL CIRCULATION, PUBLISHED and PRINTED in Jefferson County, Alabama, and which has been in CONTINUOUS WEEKLY PUBLICATION SINCE 1918, and that there was published in said newspaper in the issues of

August 9, 2014

a legal notice, a copy of which is hereto attached.

NOTICE  
The Annual Return Form 990-PF for the year ended December 2013 is available for public inspection at 1600 Linda Vista Lane, Birmingham, Alabama 35226, during regular business hours by any citizen on request made within 180 days of the date of publication of this notice. The Foundation's principal manager is Feja S. Joghari  
Ms. August 9, 2014

  
Karen W. Abercrombie  
Publisher

Sworn and subscribed to on this the 11th day of  
August, 2014.

  
Notary Public

Amount \$25.00

The sum charged by the Newspaper for said publication is the actual lowest regular price for legal advertising notices as determined by Ala. Code § 6-8-64(a). There are no agreements between the Newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney.