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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.

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning

, and ending

Name of foundation MORGENS WEST FOUNDATION		A Employer identification number 31-6090957
Number and street (or P.O. box number if mail is not delivered to street address) 3562 KNOLLWOOD DRIVE	Room/suite	B Telephone number 4043640967
City or town, state or province, country, and ZIP or foreign postal code ATLANTA, GA 30305-1022		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) \$ 15,571,524.	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)
Revenue	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	2,268.	2,268.		STATEMENT 1
	4 Dividends and interest from securities	511,890.	511,890.		STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	1,421,002.			
	b Gross sales price for all assets on line 6a	12,283,044.			
	7 Capital gain net income (from Part IV, line 2)		1,421,002.		
	8 Net short-term capital gain				
Operating and Administrative Expenses	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	63,960.	63,960.		STATEMENT 3
	12 Total. Add lines 1 through 11	1,999,120.	1,999,120.		
	13 Compensation of officers, directors, trustees, etc	40,500.	0.		40,500.
	14 Other employee salaries and wages	3,310.	0.		3,310.
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 4	6,925.	0.		0.
	c Other professional fees				
	17 Interest	1,428.	1,428.		0.
	18 Taxes STMT 5	34,162.	10,237.		3,351.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
22 Printing and publications					
23 Other expenses STMT 6	115,044.	115,028.		0.	
24 Total operating and administrative expenses. Add lines 13 through 23	201,369.	126,693.		47,161.	
25 Contributions, gifts, grants paid	804,950.			804,950.	
26 Total expenses and disbursements. Add lines 24 and 25	1,006,319.	126,693.		852,111.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	992,801.				
b Net investment income (if negative, enter -0-)		1,872,427.			
c Adjusted net income (if negative, enter -0-)			N/A		

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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	321,058.	456,961.	456,961.
	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			
	7 Other notes and loans receivable ▶ 61,279.			
	Less: allowance for doubtful accounts ▶ 0.	0.	61,279.	0.
	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	4,233.	3,419.	229,547.
	c Investments - corporate bonds			
	Liabilities	11 Investments - land, buildings, and equipment basis ▶		
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 8		14,075,086.	14,516,285.	14,835,016.
14 Land, buildings, and equipment: basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶ CHARIS COMMUNITY)		50,000.	50,000.	50,000.
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		14,450,377.	15,087,944.	15,571,524.
17 Accounts payable and accrued expenses				
18 Grants payable				
Net Assets or Fund Balances	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.		
Foundations that follow SFAS 117, check here ▶ ☐	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒			
	27 Capital stock, trust principal, or current funds	2,995,245.	2,995,245.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	29 Retained earnings, accumulated income, endowment, or other funds	11,455,132.	12,092,699.	
	30 Total net assets or fund balances	14,450,377.	15,087,944.	
31 Total liabilities and net assets/fund balances	14,450,377.	15,087,944.		

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	14,450,377.
2 Enter amount from Part I, line 27a	2	992,801.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	15,443,178.
5 Decreases not included in line 2 (itemize) ▶ PRIOR PERIOD ADJUSTMENT	5	355,234.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	15,087,944.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b SEE ATTACHED STATEMENT				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b				
c				
d				
e 12,283,044.		10,862,042.	1,421,002.	
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				
b				
c				
d				
e			1,421,002.	
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 1,421,002.
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		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		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))
2013	727,934.	14,300,786.	.050902
2012	506,196.	13,947,860.	.036292
2011	480,984.	13,728,834.	.035035
2010	503,952.	12,966,776.	.038865
2009	727,230.	10,570,582.	.068798
2 Total of line 1, column (d)			2 .229892
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 .045978
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4 15,473,970.
5 Multiply line 4 by line 3			5 711,462.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 18,724.
7 Add lines 5 and 6			7 730,186.
8 Enter qualifying distributions from Part XII, line 4			8 852,111.

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 18,724.
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 18,724.
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 18,724.
6 Credits/Payments:		
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	
b Exempt foreign organizations - tax withheld at source	6b	
c Tax paid with application for extension of time to file (Form 8868)	6c	13,500.
d Backup withholding erroneously withheld	6d	
7 Total credits and payments. Add lines 6a through 6d	7	13,500.
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	288.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed SEE STATEMENT 9	9	5,512.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11 Enter the amount of line 10 to be: Credited to 2015 estimated tax Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		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?	X	
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 2014 or the taxable year beginning in 2014 (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

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)		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)		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	X	

Website address ► **N/A**

14 The books are in care of ► **JIM MORGENS** Telephone no. ► **404-364-0967**
 Located at ► **SAME ADDRESS AS PAGE 1, ATLANTA, GA** ZIP+4 ► **30305**

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 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?
 See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ►

16	Yes	No
		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	
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 2014?		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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?	☐ 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	
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 2014 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 2014)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		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 2014?		X

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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 4945(d)(4)(A)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

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

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
JAMES MORGENS	AVAILABLE UPON REQUEST			
	25.00	0.	0.	0.
S. F. MORGENS	AVAILABLE UPON REQUEST			
	0.00	0.	0.	0.
E. H. MORGENS	AVAILABLE UPON REQUEST			
	0.00	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

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

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

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

0

Part IX-A Summary of Direct Charitable Activities

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

Expenses

1 AVAILABLE UPON REQUEST	
	0.
2	
3	
4	

Part IX-B Summary of Program-Related Investments

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

Amount

1 AVAILABLE UPON REQUEST	
	0.
2	
All other program-related investments. See instructions.	
3 NONE	
	0.
	0.
Total. Add lines 1 through 3	0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	14,814,432.
b	Average of monthly cash balances	1b	640,621.
c	Fair market value of all other assets	1c	254,561.
d	Total (add lines 1a, b, and c)	1d	15,709,614.
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	15,709,614.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	235,644.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	15,473,970.
6	Minimum investment return. Enter 5% of line 5	6	773,699.

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	773,699.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	18,724.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	900.
c	Add lines 2a and 2b	2c	19,624.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	754,075.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	754,075.
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	754,075.

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	852,111.
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	852,111.
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	18,724.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	833,387.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				754,075.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	199,483.			
b From 2010				
c From 2011				
d From 2012				
e From 2013	46,451.			
f Total of lines 3a through e	245,934.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$ 852,111.				
a Applied to 2013, 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 2014 distributable amount				754,075.
e Remaining amount distributed out of corpus	98,036.			
5 Excess distributions carryover applied to 2014 (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:	343,970.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
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 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	199,483.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	144,487.			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013	46,451.			
e Excess from 2014	98,036.			

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				
ACSS-AEC	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
AMERICAN RED CROSS ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
ATLANTA BOTANICAL GARDENS ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	64,000.
ATLANTA CHILDRENS' SHELTER ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
ATLANTA COMMUNITY FOODBANK ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
Total SEE CONTINUATION SHEET(S) 3a				804,950.
b Approved for future payment				
NONE				
Total 3b				0.

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 |
| | 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.

Signature of officer or trustee

Date _____

Title

May the IRS discuss this return with the preparer shown below (see instr. 12)

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ self-employed

PTIN

DAVID J. SCHUCHMANN

Firm's name ▶ CBIZ MHM, LLC

Firm's address ▶ 3625 CUMBERLAND BLVD SE SUITE 800
ATLANTA, GA 30339

Firm's EIN ▶ 34-1851358

Phone no. 770-858-4500

Form **990-PF** (2014)

MORGENS WEST FOUNDATION

CONTINUATION FOR 990-PF, PART IV
31-6090957 PAGE 1 OF 1**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	COMMON SENSE K-1	P		
b	COMMON SENSE K-1	P		
c	COMMON SENSE 1256 ST	P		
d	COMMON SENSE 1256 LT	P		
e	COMMON SENSE 1231 GAIN	P		
f	PROECTER & GAMBLE	P		08/26/14
g	BALENTINE 2066 - SEE ATTACHMENT	P	VARIOUS	
h	BALENTINE 2066 - SEE ATTACHMENT	P	VARIOUS	
i	BALENTINE 2066 - SEE ATTACHMENT	P	VARIOUS	
j	COMMON SENSE - REDEMPTION	P		
k	CAPITAL GAINS DIVIDENDS			
l				
m				
n				
o				

(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 9,711.			9,711.
b 24,409.			24,409.
c <578.>			<578.>
d <866.>			<866.>
e <34.>			<34.>
f 50,121.		814.	49,307.
g 4,810,758.		4,484,829.	325,929.
h 5,151,329.		4,518,721.	632,608.
i 111,399.		85,790.	25,609.
j 1,941,380.		1,771,888.	169,492.
k 185,415.			185,415.
l			
m			
n			
o			

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) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			9,711.
b			24,409.
c			<578.>
d			<866.>
e			<34.>
f			49,307.
g			325,929.
h			632,608.
i			25,609.
j			169,492.
k			185,415.
l			
m			
n			
o			

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	1,421,002.
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 XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
ATLANTA HISTORY CENTER ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	26,700.
ATLANTA POLICE FOUNDATION ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
ATLANTA SYMPHONY ORCHESTRA ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
BELTLINE ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	101,000.
BREVARD MUSIC CENTER	N/A	PC	CONTRIBUTION TO GENERAL FUND	2,350.
CAMP TWIN LAKES RUTLEDGE, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
CARLOS MUSEUM ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	122,000.
CHASTAIN PARK CONSERVANCY ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
CHATTAHOOCHEE NATURE CENTER	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
CHATTOWAH OPEN LAND TRUST ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
Total from continuation sheets				700,950.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
CORNELL UNIVERSITY NEW YORK, NY	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
EMORY UNIVERSITY - ALZHEIMER'S DIS. RES. CTR.	N/A	PC	CONTRIBUTION TO GENERAL FUND	5,000.
ENTREPRENEURSHIP BOOTCAMP FOR VETS	N/A	PC	CONTRIBUTION TO GENERAL FUND	5,000.
FCS URBAN MINISTRIES ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
FERNBANK MUSEUM OF NATURAL HISTORY	N/A	PC	CONTRIBUTION TO GENERAL FUND	40,000.
FIRST PRESBYTERIAN CHURCH ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	20,000.
FOLDS OF HONOR FDN	N/A	PC	CONTRIBUTION TO GENERAL FUND	5,000.
GA CONSERVANCY	N/A	PC	CONTRIBUTION TO GENERAL FUND	7,500.
HARVARD BUSINESS SCHOOL CAMBRIDGE, MA	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
HIGH MUSEUM OF ART ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	59,500.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
LAKE TOXAWAY CHARITIES	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
LAND TRUST ALLIANCE	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
MACEDONIAN MINISTRY FDN.	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
MIDTOWN ASSISTANCE CENTER	N/A	PC	CONTRIBUTION TO GENERAL FUND	20,000.
MOVING IN THE SPIRIT	N/A	PC	CONTRIBUTION TO GENERAL FUND	2,500.
NATURE CONSERVANCY	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
OAKLAND CEMETERY ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
ODYSSEY	N/A	PC	CONTRIBUTION TO GENERAL FUND	15,000.
PANTHER TOWN, INC.	N/A	PC	CONTRIBUTION TO GENERAL FUND	500.
PARK PRIDE	N/A	PC	CONTRIBUTION TO GENERAL FUND	14,700.
Total from continuation sheets				

MORGENS WEST FOUNDATION

31-6090957

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
PATH FOUNDATION	N/A	PC	CONTRIBUTION TO GENERAL FUND	5,000.
PIEDMONT PARK CONSERVANCY	N/A	PC	CONTRIBUTION TO GENERAL FUND	2,500.
PUBLIC BROADCASTING/WABE/NPR ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
SALVATION ARMY	N/A	PC	CONTRIBUTION TO GENERAL FUND	5,000.
STANFORD UNIVERSITY	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
TEACH FOR AMERICA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
TREES ATLANTA	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
TRUST FOR PUBLIC LAND	N/A	PC	CONTRIBUTION TO GENERAL FUND	37,200.
UNITED WAY	N/A	PC	CONTRIBUTION TO GENERAL FUND	65,000.
UNITED WAY - TRANSYLVANIA COUNTY	N/A	PC	CONTRIBUTION TO GENERAL FUND	5,000.
Total from continuation sheets				

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
UPPER CHATTAHOOCHEE RIVERKEEPER	N/A	PC	CONTRIBUTION TO GENERAL FUND	2,000.
WESTMINSTER SCHOOLS ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	2,500.
YEAR UP	N/A	PC	CONTRIBUTION TO GENERAL FUND	15,000.
ZOO ATLANTA ATLANTA, GA	N/A	PC	CONTRIBUTION TO GENERAL FUND	10,000.
SOUTHEASTERN HORTICULTURAL SOCIETY	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,500.
SHERBORN ACADEMY	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,500.
LADIES OF THE LAKE	N/A	PC	CONTRIBUTION TO GENERAL FUND	1,000.
GA CAMP FOR ADOL PREGNANCY PREVENTION	N/A	PC	CONTRIBUTION TO GENERAL FUND	2,000.
Total from continuation sheets				

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
CHARIS COMMUNITY COMMON SENSE K-1	2,250. 18.	2,250. 18.	
TOTAL TO PART I, LINE 3	2,268.	2,268.	

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
BALENTINE 2066 COMMON SENSE FIDELITY	689,377. 395. 7,533.	185,415. 0. 0.	503,962. 395. 7,533.	503,962. 395. 7,533.	
TO PART I, LINE 4	697,305.	185,415.	511,890.	511,890.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
OTHER INCOME - COMMON SENSE	63,960.	63,960.	
TOTAL TO FORM 990-PF, PART I, LINE 11	63,960.	63,960.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
ACCOUNTING FEES	6,925.	0.		0.	
TO FORM 990-PF, PG 1, LN 16B	6,925.	0.		0.	

FORM 990-PF	TAXES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN TAXES - BALENTINE 2066	10,092.	10,092.		0.	
FOREIGN TAXES - COMMON SENSE	145.	145.		0.	
PAYROLL TAXES	3,351.	0.		3,351.	
2013 GA FORM 600-T	4,705.	0.		0.	
OTHER	15,869.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	34,162.	10,237.		3,351.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
BALENTINE -2066 INVESTMENT EXPENSES	88,675.	88,675.		0.	
POSTAGE	16.	0.		0.	
BALENTINE - 1210 - INVESTMENT EXPENSES	23,703.	23,703.		0.	
COMMON SENSE - OTHER EXPENSES	2,650.	2,650.		0.	
TO FORM 990-PF, PG 1, LN 23	115,044.	115,028.		0.	

FORM 990-PF	CORPORATE STOCK	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
PROCTER & GAMBLE	3,419.	229,547.
TOTAL TO FORM 990-PF, PART II, LINE 10B	3,419.	229,547.

FORM 990-PF	OTHER INVESTMENTS	STATEMENT	8
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DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
COMMON SENSE LP	COST	0.	0.
BALENTINE ACCOUNT #1210	COST	0.	0.
BALENTINE ACCOUNT #2066	COST	14,462,466.	14,781,197.
FEG INVESTORS	COST	53,819.	53,819.
TOTAL TO FORM 990-PF, PART II, LINE 13		14,516,285.	14,835,016.

FORM 990-PF	INTEREST AND PENALTIES	STATEMENT	9
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TAX DUE FROM FORM 990-PF, PART VI	5,224.
UNDERPAYMENT PENALTY	288.
LATE PAYMENT INTEREST	80.
LATE PAYMENT PENALTY	157.
TOTAL AMOUNT DUE	5,749.

FORM 990-PF	LATE PAYMENT PENALTY	STATEMENT	10
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DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	05/15/15	18,724.	18,724.		
EXTENSION PAYMENT	05/15/15	<13,500.>	5,224.	6	157.
DATE FILED	11/15/15		5,224.		
TOTAL LATE PAYMENT PENALTY					157.

FORM 990-PF

LATE PAYMENT INTEREST

STATEMENT 11

DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	05/15/15	18,724.	18,724.	.0300		
EXTENSION PAYMENT	05/15/15	<13,500.>	5,224.	.0300	184	80.
DATE FILED	11/15/15		5,304.			
TOTAL LATE PAYMENT INTEREST						80.