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Form

990-PF

Department of the Treasury
Internal Revenue Service

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 instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014 , and ending 12-31-2014

Name of foundation CHRISTIAN MISSION CONCERNS OF TENNE TENNESSEE INC		A Employer identification number 58-2021971	
Number and street (or P O box number if mail is not delivered to street address) 3125 TUCKER RANCH ROAD		B Telephone number (see instructions) (307) 733-8112	
City or town, state or province, country, and ZIP or foreign postal code WILSON, WY 830149703		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) \$ 5,682,710		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	8,450	8,450		
	4 Dividends and interest from securities.				
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-6,089,122			
	b Gross sales price for all assets on line 6a 1,000,000				
	7 Capital gain net income (from Part IV, line 2) . . .				
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	-212,022	-462,341	-212,022	
	12 Total. Add lines 1 through 11	-6,292,694	-453,891	-212,022	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	106,667	53,333		53,334
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	40,002	40,002		
	b Accounting fees (attach schedule)	47,508	23,754		23,754
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	230	230		
	19 Depreciation (attach schedule) and depletion . .	33,961		33,961	
	20 Occupancy				
	21 Travel, conferences, and meetings	27,530	13,765		13,765
	22 Printing and publications				
	23 Other expenses (attach schedule)	7,345	4,331		3,014
	24 Total operating and administrative expenses. Add lines 13 through 23	263,243	135,415	33,961	93,867
	25 Contributions, gifts, grants paid	347,351			347,351
	26 Total expenses and disbursements. Add lines 24 and 25	610,594	135,415	33,961	441,218
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-6,903,288			
	b Net investment income (if negative, enter -0-)		0		
	c Adjusted net income (if negative, enter -0-)				

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			
	2	Savings and temporary cash investments	17,558	295,706	295,706
	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) ▶ 1,715,834 Less allowance for doubtful accounts ▶ _____	8,199,032	1,715,834	1,715,834
	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)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____	3,100,111		
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ 1,358,436 Less accumulated depreciation (attach schedule) ▶ 646,007	746,390	712,429	
15	Other assets (describe ▶ _____)	5,900,834	5,991,983	3,671,170	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	17,963,925	8,715,952	5,682,710	
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)	1,750,000		
	22	Other liabilities (describe ▶ _____)	622,044	27,359	
	23	Total liabilities (add lines 17 through 22)	2,372,044	27,359	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted	-2,482,800	-6,903,288	
	25	Temporarily restricted			
	26	Permanently restricted	18,074,681	15,591,881	
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	15,591,881	8,688,593	
	31	Total liabilities and net assets/fund balances (see instructions)	17,963,925	8,715,952	

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1 15,591,881
2	Enter amount from Part I, line 27a	2 -6,903,288
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 8,688,593
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 8,688,593

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)
1 a	NON-BUSINESS BAD DEBTS	P	2009-01-01	2014-03-01
b	SALE OF SRSC LAND	P	2007-01-01	2014-06-11
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		3,983,999	-3,983,999
b	1,000,000	3,105,123	-2,105,123
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			-3,983,999
b			-2,105,123
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	-6,089,122
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 }		3	

Part V

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see 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	669,366	8,833,755	0 075774
2012	910,031	16,170,139	0 056278
2011	1,236,847	17,433,147	0 070948
2010	1,266,814	22,793,181	0 055579
2009	1,191,278	23,896,964	0 049851

2	Total of line 1, column (d).	2	0 308430
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 061686
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	3,487,477
5	Multiply line 4 by line 3.	5	215,129
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	
7	Add lines 5 and 6.	7	215,129
8	Enter qualifying distributions from Part XII, line 4.	8	441,218

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 VIExcise 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 ☐ and enter "N/A" on line 1

Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)

1

Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b

2

All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)

3

Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

4

Add lines 1 and 2.

5

Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

6

Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-

7

Credits/Payments

a

2014 estimated tax payments and 2013 overpayment credited to 2014

6a

19,720

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

8

Total credits and payments. Add lines 6a through 6d.

7

19,720

9

Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached

8

10

Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

9

11

Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.

10

19,720

12

Enter the amount of line 10 to be Credited to 2015 estimated tax 19,720 Refunded

11

Part VII-AStatements Regarding Activities

1a

During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

1a

No

b

Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?

1b

No

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.

1c

No

c

Did the foundation file Form 1120-POL for this year?

1c

No

d

Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$

2

Has the foundation engaged in any activities that have not previously been reported to the IRS?

2

No

e

Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$

3

Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes

3

No

4a

Did the foundation have unrelated business gross income of \$1,000 or more during the year?

4a

No

b

If "Yes," has it filed a tax return on Form 990-T for this year?

4b

5

Was there a liquidation, termination, dissolution, or substantial contraction during the year?

5

No

If "Yes," attach the statement required by General Instruction T.

6

Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either

6

No

7

Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV.

7

Yes

8a

Enter the states to which the foundation reports or with which it is registered (see instructions)

8a

TN

b

If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .

8b

Yes

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)?

9

No

10

Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses.

10

No

Form 990-PF (2014)

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	Yes	
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? Website address N/A	13	Yes	
14	The books are in care of PAUL P PIPER JR Located at 3125 TUCKER RANCH RD JACKSON WY ZIP+4 83014	Telephone no (307) 733-8112		
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		
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 instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country	16	Yes	No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			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.	1b		No
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?.	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 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 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.).	3b		No
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 2014?	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))?	☐ 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)?	5b		
	Organizations relying on a current notice regarding disaster assistance check here.	☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☐ 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		No
	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?	7b		

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
PAUL PIPER	PRESIDENT	0	0	0
3125 TUCKER RANCH RD JACKSON, WY 83014	16 00			
RONALD K PIPER	VICE PRESIDE	106,667	0	4,111
3125 TUCKER RANCH RD JACKSON, WY 83014	16 00			
LYNN PIPER	DIRECTOR	0	0	0
3125 TUCKER RANCH RD JACKSON, WY 83014	8 00			
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

NONE

Total number of others receiving over \$50,000 for professional services. 1

Part IX-A

1

2

3

4

Part IX-B

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

Amount

1 N/A

2

All other program-related investments See instructions

3

Total. Add lines 1 through 3

Part XMinimum 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	0
b	Average of monthly cash balances.	1b	435,250
c	Fair market value of all other assets (see instructions).	1c	3,105,336
d	Total (add lines 1a, b, and c).	1d	3,540,586
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	3,540,586
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	53,109
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,487,477
6	Minimum investment return. Enter 5% of line 5.	6	174,374

Part XIDistributable 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	174,374
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	174,374
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	174,374
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . .	7	174,374

Part XIQualifying 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	441,218
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	441,218
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	441,218

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

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				174,374
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			347,351	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 441,218				
a Applied to 2013, but not more than line 2a			347,351	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2014 distributable amount.				93,867
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				80,507
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).				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010.				
b Excess from 2011.				
c Excess from 2012.				
d Excess from 2013.				
e Excess from 2014.				

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 2014, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 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	Tax year	Prior 3 years			(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XV

Supplementary Information (Complete this part only if the 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))

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

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

PAUL P PIPER JR
3125 TUCKER RANCH RD
JACKSON,WY 83014
(307) 733-8112

b

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

CONCEPT LETTER NOT TO EXCEED 3 PAGES

c

Any submission deadlines

N/A

d

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

CHRISTIAN PROGRAMS AND PROJECTS

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	347,351
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

(See worksheet in line 13 instructions to verify calculations)

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

Form **990-PF** (2014)

Part XVII

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)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

[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

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.

Sign Here	*****	2015-11-02	*****	May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No
	Signature of officer or trustee	Date	Title	

Paid Preparer Use Only	Print/Type preparer's name ANTONIO LEMUS CPA	Preparer's Signature	Date 2015-11-03	Check if self-employed ☒	PTIN P00150978
	Firm's name ☒ ANTONIO LEMUS CPA PA			Firm's EIN ☒ 59-2918272	
	Firm's address ☒ 108 MARCIA DR ALTAMONTE SPRINGS, FL 32714			Phone no (407) 869-6366	

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)				
a <i>Paid during the year</i>				
COMMUNITY FOUNDATION OF JACKSON HOL 255 E SIMPSON AVENUE JACKSON,WY 83001		PUBLIC CHARI	COMMUNITY OUTREACH	500
CYSTIC FIBROSIS FOUNDATION 6931 ARLINGTON ROAD 200 BETHESDA,MD 20814		PUBLIC CHARI	GREAT STRIDES WALK, CARTER & CO	1,000
SNAKE RIVER FUND PO BOX 7033 JACKSON,WY 83002		PUBLIC CHARI	COMMUNITY OUTREACH	1,000
CARE 151 ELLIS STREET NE ATLANTA,GA 30303		PUBLIC CHARI	CONTRIBUTION	1,000
HABITAT FOR HUMANITY TETON 854 WBROADWAY JACKSON,WY 83001		PUBLIC CHARI	COMMUNITY OUTREACH	5,000
NATHANIEL'S HOPE 2300 JETPORT DRIVE ORLANDO,FL 32809		PUBLIC CHARI	COMMUNITY OUTREACH	5,000
BIVOCATIONAL SMALL CHURCH LEADERSHI 4930 NOLENSVILLE PIKE NASHVILLE,TN 37211		NOT A FDTN	RELIGIOUS	95,000
THE MISSION SOCIETY 6234 CROOKED CREEK RD NORCROSS,GA 30092		NOT A FDTN	RELIGIOUS	65,000
FAMILIES MATTER 2595 CENTRAL AVENUE MEMPHIS,TN 38104		NOT A FDTN	RELIGIOUS	107,000
JACKSON CUPBOARD 170 N GLENWOOD STREET JACKSON,WY 83001		NOT A FDTN	COMMUNITY OUTREACH	4,851
PRESBYTERIAN CHURCH OF JACKSON HOLE 1251 S PARK LOOP RD JACKSON,WY 83001		NOT A FDTN	RELIGIOUS	50,000
STUDENT MINISTRRY ESSENTIALS 3616 HARDEN BLVD LAKELAND,FL 33803		NOT A FDTN	RELIGIOUS	12,000
Total  3a				347,351

TY 2014 Accounting Fees Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC
EIN: 58-2021971

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OUTSIDE SERVICE- ACCOUNTING	47,508	23,754		23,754

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

TY 2014 Depreciation Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC

EIN: 58-2021971

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
BUILDING			33,961			33,961		33,961	

TY 2014 Investments - Land Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC
EIN: 58-2021971

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
LAND				

TY 2014 Land, Etc. Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC
EIN: 58-2021971

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDINGS	1,358,436	646,007	712,429	

TY 2014 Legal Fees Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC
EIN: 58-2021971

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OUTSIDE SERVICE-LEGAL FEES	40,002	40,002		

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC
EIN: 58-2021971
Total Mortgage Amount:

Item No.	4
Lender's Name	FELLOWSHIP OF COWBOY CHURCHES
Lender's Title	
Relationship to Insider	
Original Amount of Loan	300,000
Balance Due	
Date of Note	2013-12
Maturity Date	
Repayment Terms	
Interest Rate	
Security Provided by Borrower	
Purpose of Loan	
Description of Lender Consideration	
Consideration FMV	

TY 2014 Other Assets Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE

TENNESSEE INC

EIN: 58-2021971

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
INV - VERTICAL SOLUTIONS 33 33%			
INV - REFUSE LEASING 100% D/E 2012	1,110,582	877,309	877,309
INV - NEW WYOMING VENTURES 25%	2,281,856	2,281,856	
INVESTMENT - NWV OUTSIDE BASIS	38,957	38,957	
INV - AURAMIST (CMC VENT 2014)	27,697	27,697	
AURAMIST - ASSIGN TO CMCV		-27,697	
INV - CORR-JENSEN (CMC VENT 2014)	1,379,738	1,379,738	
CORR-JENSEN - ASSIGN TO CMCV		-1,379,738	
INV - FLOWTEC HOLDINGS (CMC VENT 201	1,063,026	1,063,026	
FLOWTEC - ASSIGN TO CMCV		-1,063,026	
INV - GLOOMERS (CMC VENT 2014)	-1,022	-1,022	
GLOOMERS - ASSIGN TO CMCV		1,022	
INV - HIGH POINTE		1,185,615	1,185,615
INV - EVERGREEN TENNIS		1,463,055	1,463,055
INV - CMC VENTURES		145,191	145,191

TY 2014 Other Expenses Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC

EIN: 58-2021971

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
INSURANCE-GEN'L BUS CASUALTY	626	626		
TELEPHONE-BASIC SERVICE	4,441	2,220		2,221
OFFICE SUPPLIES	1,416	708		708
MISCELLANEOUS	777	777		
BANK SERVICE CHARGES	85			85

TY 2014 Other Income Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC

EIN: 58-2021971

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
CHILD CARE INCOME	250,319		250,319
INCOME - REFUSE LEASING - D/E	-365,293	-365,293	-365,293
INCOME - EVERGREEN TENNIS CTR	-69,971	-69,971	-69,971
K-1 INCOME - HIGH POINTE ON P	-14,460	-14,460	-14,460
K- I INCOME - CMC VENTURES LL	-12,617	-12,617	-12,617

TY 2014 Other Liabilities Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC

EIN: 58-2021971

Description	Beginning of Year - Book Value	End of Year - Book Value
PAYABLE - KINDERCARE	55,451	27,359
DUE TO FAITH COMES BY HEARING	165,978	165,978
FAITH COMES BY HEARING - ASSIGN TO C		-165,978
DUE TO MISSION ARLINGTON	165,978	165,978
MISSION ARLINGTON - ASSIGN TO CMCV		-165,978
DUE TO COOPERATIVE BAPTIST	125,507	125,507
COOPERATIVE BAPTIST - ASSIGN TO CMCV		-125,507
DUE TO FELLOWSHIP OF COWBOY CHURCHES	109,130	109,130
COWBOY CHURCHES - ASSIGN TO CMCV		-109,130

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TY 2014 Other Notes/Loans
Receivable Long Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC
EIN: 58-2021971

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
AMERICAN GUARANTY FORECLOSED 2014		5,200,000		2009-01	2014-01	AT LIQUIDATION	6 00 %	NONE	COMMERCIAL REAL ESTATE IN DENVER	CMC GAVE AMERICAN GUARANTY LOAN	
AMERICAN GUARANTY ES-FORECOSED 2014		2,362,000		2009-01	2014-01	AT LIQUIDATION	6 00 %	EVERGREEN SPORTS CTR - EVERGREEN, C	COMMERCIAL REAL ESTATE IN DENVER	CMC GAVE AM GUARANTY A LOAN	
GEORGIA CAPITAL		1,000,000	590,834	2007-12	2008-12	AT LIQUIDATION OF HOLDINGS	13 00 %	HARBISON PROPERTIES REAL ESTATE	NONE	LOAN	590,834
M KLAESS		125,000	125,000	2014-03	2022-04	MONTHLY FO 96 MONTHS	6 00 %	NONE	SHORTFALL FROM DEED IN LIEU OF FORE	SHORTFALL FROM DEED IN LIEU OF F	125,000
CYGNUS SRSC		1,000,000	1,000,000	2014-06	2019-06	5 YEAR BALLOON OR CONVERSI	0 %	LOTS 40 & 43 SNAKE RIVER SPORTING C	MORTGAGE	LAND	1,000,000

TY 2014 Taxes Schedule

Name: CHRISTIAN MISSION CONCERNS OF TENNE
TENNESSEE INC
EIN: 58-2021971

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAXES-PROPERTY & OTHERS	230	230		