Form **990-PF**

Department of the Treasury
Internal Revenue Service

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.**
▶ **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
JAMES STARR MOORE MEMORIAL
FOUNDATION

A Employer identification number
58-6033190

Number and street (or P O box number if mail is not delivered to street address)
3290 NORTHSIDE PKWY STE 390

Room/suite

B Telephone number (see instructions)
(404) 233-0560

City or town, state or province, country, and ZIP or foreign postal code
ATLANTA, GA 30327

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 13,454,798

J Accounting method ☑ Cash ☐ Accrual ☐ Other (specify) *(Part I, column (d) must be on cash basis.)*

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) (see instructions))*

	Line	Description	(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	16,692	16,692		
	4	Dividends and interest from securities	291,399	291,399		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	650,145			
	b	Gross sales price for all assets on line 6a 2,520,187				
	7	Capital gain net income (from Part IV, line 2)		650,145		
	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)	1,102			
	12	**Total.** Add lines 1 through 11	959,338	958,236		
Operating and Administrative Expenses	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)	7,225			7,225
	c	Other professional fees (attach schedule)	61,128	61,128		
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	18,766	9,088		
	19	Depreciation (attach schedule) and depletion	309			
	20	Occupancy	11,811			11,811
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	20,202	16,666		3,536
	24	**Total operating and administrative expenses.** Add lines 13 through 23	119,441	86,882		22,572
	25	Contributions, gifts, grants paid	1,631,000			1,631,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,750,441	86,882		1,653,572
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-791,103			
	b	**Net investment income** (if negative, enter -0-)		871,354		
	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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets			
1 Cash—non-interest-bearing	931,696	1,257,858	1,257,858
2 Savings and temporary cash investments			
3 Accounts receivable ▶ 16,388			
Less allowance for doubtful accounts ▶	20,480	16,388	16,388
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)	8,466		
b Investments—corporate stock (attach schedule)	7,810,536	7,051,374	11,090,557
c Investments—corporate bonds (attach schedule)	1,140,573	981,490	653,041
11 Investments—land, buildings, and equipment basis ▶			
Less accumulated depreciation (attach schedule) ▶			
12 Investments—mortgage loans			
13 Investments—other (attach schedule)	552,378	366,212	431,954
14 Land, buildings, and equipment basis ▶ 30,788			
Less accumulated depreciation (attach schedule) ▶ 30,788	309		5,000
15 Other assets (describe ▶)			
16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	10,464,438	9,673,322	13,454,798
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	
Net Assets or Fund Balances			
Foundations that follow SFAS 117, check here ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
24 Unrestricted			
25 Temporarily restricted			
26 Permanently restricted			
Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
27 Capital stock, trust principal, or current funds			
28 Paid-in or capital surplus, or land, bldg , and equipment fund			
29 Retained earnings, accumulated income, endowment, or other funds	10,464,438	9,673,322	
30 **Total net assets or fund balances** (see instructions)	10,464,438	9,673,322	
31 **Total liabilities and net assets/fund balances** (see instructions)	10,464,438	9,673,322	

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	10,464,438
2	Enter amount from Part I, line 27a	2	-791,103
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	9,673,335
5	Decreases not included in line 2 (itemize) ▶	5	13
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	9,673,322

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

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

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
a	See Additional Data Table			
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	650,145
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	78,444

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	630,739	13,482,642	0 046782
2012	628,276	12,650,643	0 049664
2011	606,650	12,757,547	0 047552
2010	492,401	12,192,474	0 040386
2009	578,574	10,998,363	0 052605

2	**Total** of line 1, column (d).	2	0 236989
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 047398
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	13,365,233
5	Multiply line 4 by line 3.	5	633,485
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	8,714
7	Add lines 5 and 6.	7	642,199
8	Enter qualifying distributions from Part XII, line 4.	8	1,653,572

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 ▶ ☐ 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	8,714
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	
3	Add lines 1 and 2	3	8,714
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	8,714
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — 6a: 6,600		
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	6,600
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	2,114
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?	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.*			
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 ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
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? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
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) ▶ 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*	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)? *If "Yes," complete 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

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

			Yes	No
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 ▶N/A

14 The books are in care of ▶CHECKS BALANCES INC Telephone no ▶(404) 233-0560

Located at ▶3290 NORTHSIDE PKWY STE 375 ATLANTA GA ZIP+4 ▶30327

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 |

			Yes	No
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?	16		No
	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 ▶			

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

			Yes	No
	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)			
	(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)?	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 2014?	1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 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 ▶ 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		
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
STARR MOORE 3290 NORTHSIDE PKWY STE 390 ATLANTA, GA 30327	CHAIRMAN/TRU 0 50	0	0	0
BARBARA M STEWART 3290 NORTHSIDE PKWY STE 390 ATLANTA, GA 30327	SECR/TRUSTEE 1 00	0	0	0
RICK FLINN 3290 NORTHSIDE PKWY STE 390 ATLANTA, GA 30327	TRUSTEE 0 50	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				

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

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** ***(continued)***

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

(a) Name and address of each person paid more than $50,000	**(b)** Type of service	**(c)** Compensation
NONE		
Total number of others receiving over $50,000 for professional services. . . . . ▶		

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	

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	12,611,885
b	Average of monthly cash balances	1b	933,445
c	Fair market value of all other assets (see instructions)	1c	23,434
d	**Total** (add lines 1a, b, and c)	1d	13,568,764
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	13,568,764
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	203,531
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	13,365,233
6	**Minimum investment return.** Enter 5% of line 5	6	668,262

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	668,262
2a	Tax on investment income for 2014 from Part VI, line 5	2a	8,714		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	8,714
3	Distributable amount before adjustments Subtract line 2c from line 1			3	659,548
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	659,548
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	659,548

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	1,653,572
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	1,653,572
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	8,714
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	1,644,858

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				659,548
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			644,218	
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 ▶ $ 1,653,572				
a Applied to 2013, but not more than line 2a			644,218	
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.				659,548
e Remaining amount distributed out of corpus	349,806			
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	349,806			
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				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)				
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	349,806			
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. . . . 349,806				

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)

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

Part XV Supplementary Information (Complete this part only if the 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

JAMES STARR MOORE FOUNDATION
3290 NORTHSIDE PKWY STE 390
ATLANTA,GA 30327
(404) 233-0560

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

FORM OF APPLICATION GRANT REQUEST LETTER REQUIRED APPLICATION MATERIALS 501(C)(3) LETTER

c Any submission deadlines

SEPTEMBER 30TH

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

NONE

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* See Additional Data Table				
Total . . . . ▶ **3a**				1,631,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	16,692	
4 Dividends and interest from securities			14	291,399	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	650,145	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a TIMBERVEST K-1			14	1,102	
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				959,338	

13 **Total.** Add line 12, columns (b), (d), and (e) . . . 13 959,338

(See worksheet in line 13 instructions to verify calculations)

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

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)

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		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

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

(a) Line No	**(b)** Amount involved	**(c)** Name of noncharitable exempt organization	**(d)** Description of transfers, transactions, and sharing arrangements

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

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

******	2015-05-08	******
Signature of officer or trustee	Date	Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
ANDREW W TALLANT		2015-05-08		P00037521

Firm's name ▶ TALLANT & ASSOCIATES LLC — Firm's EIN ▶ 58-2116488

Firm's address ▶ 6015 ATLANTIC BLVD SUITE G NORCROSS, GA 30071 — Phone no (770) 447-9500

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

(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)
TIMBERVEST PARTNERS LP-1231 GAIN	P		
15 FNMA PL 520694	P	2000-02-10	2014-03-25
2450 APPLE COMPUTER	P	2013-09-17	2014-06-19
205 FNMA PL 520694	P	2000-02-10	2014-10-28
LITIGATION SETTLEMENTS	P		
22 FNMA PL 684601	P	2003-03-10	2014-03-25
11700 POWERSHS EXCH TRAD FD	P	2008-04-11	2014-06-19
261 FNMA PL 684601	P	2003-03-10	2014-06-25
5000 ISHARES S&P US PFD FUND	P	2008-11-03	2014-01-10
1 FNMA PL 190308	P	2001-10-11	2014-04-25

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

(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)
14,442			14,442
15		13	2
225,495		160,113	65,382
		180	-180
960			960
22		23	-1
453,876		297,804	156,072
261		271	-10
189,147		146,309	42,838
1		1	

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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	
			14,442
			2
			65,382
			-180
			960
			-1
			156,072
			-10
			42,838

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

(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)
2500 POWERSHS EXCH TRAD FD	P	2008-09-17	2014-06-19
21 FNMA PL 684601	P	2003-03-10	2014-07-25
2000 ISHARES S&P US PFD FUND	P	2010-05-06	2014-01-10
15 FNMA PL 520694	P	2000-02-10	2014-04-25
1 FNMA PL 190308	P	2001-10-11	2014-06-25
21 FNMA PL 684601	P	2003-03-10	2014-08-25
1000 ISHARES S&P US PFD FUND	P	2010-07-01	2014-01-10
461 FNMA PL 684601	P	2003-03-10	2014-04-25
2 FNMA PL 190308	P	2001-10-11	2014-07-25
25 FNMA PL 684601	P	2003-03-10	2014-09-25

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

(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)
96,982		51,084	45,898
21		22	-1
75,659		68,009	7,650
15		13	2
1		1	
21		22	-1
37,829		36,642	1,187
461		477	-16
2		2	
25		26	-1

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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	
			45,898
			-1
			7,650
			2
			-1
			1,187
			-16
			-1

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

(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)
1000 ISHARES TR BARCLAYS TIPS BOND F	P	2009-03-04	2014-01-22
4 FNMA PL 190308	P	2001-10-11	2014-05-25
2 FNMA PL 190308	P	2001-10-11	2014-08-25
21 FNMA PL 684601	P	2003-03-10	2014-10-25
2860 ISHARES TR BARCLAYS TIPS BOND F	P	2009-12-04	2014-01-25
15 FNMA PL 520694	P	2000-02-10	2014-05-25
1 FNMA PL 190308	P	2001-10-11	2014-09-25
22 FNMA PL 684601	P	2003-03-10	2014-11-25
1 FNMA PL 190308	P	2001-10-11	2014-01-25
22 FNMA PL 684601	P	2003-03-10	2014-05-25

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

(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)
111,123		96,836	14,287
4		4	
2		2	
21		22	-1
317,813		299,441	18,372
15		13	2
1		1	
22		23	-1
1		1	
22		22	

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** 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	
			14,287
			-1
			18,372
			2
			-1

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

(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 FNMA PL 190308	P	2001-10-11	2014-10-25
22 FNMA PL 684601	P	2003-03-10	2014-12-25
15 FNMA PL 520694	P	2000-02-10	2014-01-25
150 APPLE COMPUTER	P	2011-11-17	2014-06-02
1 FNMA PL 190308	P	2001-10-11	2014-11-25
ADJ FOR ROC POWERSHS MORNINGSTAR	P	2008-01-04	2014-01-01
23 FNMA PL 684601	P	2003-03-10	2014-01-25
50 APPLE COMPUTER	P	2012-12-10	2014-06-02
4 FNMA PL 190308	P	2001-10-11	2014-12-25
1 FNMA PL 190308	P	2001-10-11	2014-02-25

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

(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)
2		2	
22		22	
15		13	2
94,207		56,557	37,650
1		1	
1,002			1,002
23		24	-1
31,402		26,509	4,893
22		23	-1
1		1	

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** 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	
			2
			37,650
			1,002
			-1
			4,893
			-1

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

(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)
2500 JOHNSON & JOHNSON	P	2008-01-09	2014-06-18
16 FNMA PL 520694	P	2000-02-10	2014-06-25
15 FNMA PL 520694	P	2000-02-10	2014-02-25
1400 OCCIDENTAL PETE CORP	P	2012-12-21	2014-06-18
9 FNMA PL 520694	P	2000-02-10	2014-07-25
355 FNMA PL 684601	P	2003-03-10	2014-02-25
700 AMERICAN TOWER CORP	P	2013-08-15	2014-06-19
9 FNMA PL 520694	P	2000-02-10	2014-08-25
20000 JP MORGAN CHASE	P	2009-03-23	2014-03-15
1400 APPLE COMPUTER	P	2012-12-21	2014-06-19

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

(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)
256,550		169,597	86,953
16		14	2
15		13	2
143,958		108,867	35,091
9		8	1
355		367	-12
61,730		48,668	13,062
9		8	1
20,000		20,000	
128,853		102,496	26,357

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** 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	
			86,953
			2
			2
			35,091
			1
			-12
			13,062
			1
			26,357

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

(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)
9 FNMA PL 520694	P	2000-02-10	2014-09-25
1 FNMA PL 190308	P	2001-10-11	2014-03-25
2800 APPLE COMPUTER	P	2013-02-22	2014-06-19
18 FNMA PL 520694	P	2000-02-10	2014-10-25

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

(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)
9		8	1
1		1	
257,707		179,450	78,257
19		16	3

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			**(l)** 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	
			1
			78,257
			3

Form 990PF Part XV Line 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*				
A SAFE PLACE 24 AMELIA DR NANTUCKET,MA 02554	N/A	PC	GENERAL OPERATIONS	2,500
ACTORS EXPRESS 887 W MARIETTA ST ATLANTA,GA 30318	N/A	PC	GENERAL OPERATIONS	15,000
AID ATLANTA INC 1605 PEACHTREE ST ATLANTA,GA 30309	N/A	PC	GENERAL OPERATIONS	1,000
ANIMAL RESCUE FOUNDATION PO BOX 1032 MILLEDGEVILLE,GA 31059	N/A	PC	GENERAL OPERATIONS	1,000
ANSLEY PARK BEAUTIF FND PO BOX 7787 STATION C ATLANTA,GA 30357	N/A	PC	GENERAL OPERATIONS	1,000
APPALSHOP INC 91 MADISON AVE WHITESBURG,KY 41858	N/A	PC	GENERAL OPERATIONS	500
ARTS CRITIC ATL INC 61 PALISADES RD NE ATLANTA,GA 30309	N/A	PC	GENERAL OPERATIONS	1,000
ATLANTA BOTANICAL GARDENS 1345 PIEDMONT AVE ATLANTA,GA 30309	N/A	PC	GENERAL OPERATIONS	1,000
ATLANTA CHILDREN'S SHELTER 607 PEACHTREE ST ATLANTA,GA 30308	N/A	PC	GENERAL OPERATIONS	2,000
ATLANTA FULTON PUBLIC LIB 1 MARGARET MITCHELL SQ ATLANTA,GA 30303	N/A	PC	GENERAL OPERATIONS	1,000
ATLANTA FULTON ZOO 800 CHEROKEE AVE ATLANTA,GA 30315	N/A	PC	GENERAL OPERATIONS	3,000
ATLANTA GIRLS SCHOOL 3254 NORTHSIDE PKWY ATLANTA,GA 30327	N/A	PC	GENERAL OPERATIONS	50,000
ATLANTA LYRIC THEATRE 2221 PEACHTREE RD STE D-655 ATLANTA,GA 30309	N/A	PC	GENERAL OPERATIONS	10,000
AUDITORY-VERBAL CENTER 1901 CENTURY BLVD STE 20 ATLANTA,GA 30345	N/A	PC	GENERAL OPERATIONS	5,000
BENJAMIN FRANKLIN ACADEMY INC 1585 CLIFTON RD ATLANTA,GA 30329	N/A	PC	GENERAL OPERATIONS	5,000
Total . . . . ▶ **3a**				1,631,000

Form 990PF Part XV Line 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*				
CAMP KUDZU INC 5885 GLENRIDGE DR STE 160 ATLANTA, GA 30328	N/A	PC	GENERAL OPERATIONS	2,000
CAPE COD HEALTHCARE INC PO BOX 370 HYANNIS, MA 02601	N/A	PC	GENERAL OPERATIONS	2,500
COMPASSION AND CHOICES OF COLORADO PO BOX 101824 DENVER, CO 80250	N/A	PC	GENERAL OPERATIONS	10,000
CREATE YOUR DREAMS INC 887 W MARIETTA ST STUDIO T-108 ATLANTA, GA 30318	N/A	PC	GENERAL OPERATIONS	1,000
DRAMA LEAGUE OF NEW YORK INC 520 8TH AVE STE 320 NEW YORK, NY 10018	N/A	PC	GENERAL OPERATIONS	1,000
EARTH UNIVERSITY FOUNDATION 3525 PIEDMONT RD STE 520 ATLANTA, GA 30305	N/A	PC	GENERAL OPERATIONS	5,000
EAST CAROLINA UNIVERSITY FINE ARTS - 201 IRWIN GREENVILLE, NC 27853	N/A	PC	GENERAL OPERATIONS	5,000
FEMINIST WOMENS HEAL 1924 CLIFF VALLEY WAY ATLANTA, GA 30329	N/A	PC	GENERAL OPERATIONS	3,000
GA COURT APPTD SPECIAL ADVOCATES 1776 PEACHTREE ST STE 219S ATLANTA, GA 30309	N/A	PC	GENERAL OPERATIONS	1,000
GEORGIA SHAKESPEARE FESTIVAL 4484 PEACHTREE RD ATLANTA, GA 30319	N/A	PC	GENERAL OPERATIONS	5,000
GEORGIA TRUST FOR HISTORIC PRESERV 1516 PEACHTREE ST ATLANTA, GA 30309	N/A	PC	GENERAL OPERATIONS	500
GOOD SAMARITAN HEALTH CENTER INC 1015 DONALD LEE HOLLOWELL ATLANTA, GA 30318	N/A	PC	GENERAL OPERATIONS	2,500
GRADY HEALTH FOUNDATION 50 HURT PLAZA STE 803 ATLANTA, GA 30303	N/A	PC	GENERAL OPERATIONS	10,000
GROUP 1 ACTING COMPANY INC PO BOX 898 NEW YORK, NY 10108	N/A	PC	GENERAL OPERATIONS	20,000
HEALTH IMPERATIVES INC 20 VESPER LN 3 NANTUCKET, MA 02554	N/A	PC	GENERAL OPERATIONS	5,000
Total . . . . ▶ **3a**				1,631,000

Form 990PF Part XV Line 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*				
HOLLINS UNIVERSITY CORP PO BOX 9629 ROANOKE,VA 24020	N/A	PC	GENERAL OPERATIONS	2,500
INT'L PLANNED PARENTHOOD 125 MAIDEN LN 9TH FLOOR NEW YORK,NY 10038	N/A	PC	GENERAL OPERATIONS	2,500
INT'L RESCUE COMMITTEE INC 2305 PARKLANE DR STE 100 ATLANTA,GA 30345	N/A	PC	GENERAL OPERATIONS	5,000
LEE HARPER & DANCERS 238 15TH ST UNIT 8 ATLANTA,GA 30309	N/A	PC	GENERAL OPERATIONS	1,000
LITERACY ACTION 100 EDGEWOOD AVE STE 650 ATLANTA,GA 30303	N/A	PC	GENERAL OPERATIONS	5,000
LOVETT SCHOOL 4075 PACES FERRY RD ATLANTA,GA 30327	N/A	PC	GENERAL OPERATIONS	5,000
MEHER FUND INC 420 DALRYMPLE RD ATLANTA,GA 30328	N/A	PC	GENERAL OPERATIONS	20,000
MIDTOWN ASSISTANCE CENTER 30 PORTER PLACE ATLANTA,GA 30308	N/A	PC	GENERAL OPERATIONS	20,000
NORTH BENNET ST SCHOOL 39 N BENNET ST BOSTON,MA 02113	N/A	PC	GENERAL OPERATIONS	25,000
PALLIATIVE & SUPPORTIVE CARE OF NKT 57 PROSPECT ST NANTUCKET,MA 02554	N/A	PC	GENERAL OPERATIONS	1,000
PARK PRIDE ATLANTA INC 233 PEACHTREE ST STE 1600 ATLANTA,GA 30303	N/A	PC	GENERAL OPERATIONS	2,500
PIEDMONT HEALTHCARE FOUNDATION 2001 PEACHTREE RD STE 400 ATLANTA,GA 30309	N/A	PC	GENERAL OPERATIONS	30,000
PIEDMONT HOSP WOMEN 1968 PEACHTREE RD ATLANTA,GA 30309	N/A	PC	GENERAL OPERATIONS	10,000
PIEDMONT PARK CONS PO BOX 7795 ATLANTA,GA 30357	N/A	PC	GENERAL OPERATIONS	1,500
PLANNED PARENTHOOD FED AM INC 75 PIEDMONT AVE STE 800 ATLANTA,GA 30303	N/A	PC	GENERAL OPERATIONS	70,500
Total . . . . ▶ **3a**				1,631,000

Form 990PF Part XV Line 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*				
PLANNED PARENTHOOD OF SE 75 PIEDMONT AVE STE 800 ATLANTA, GA 30303	N/A	PC	GENERAL OPERATIONS	20,000
PLANNED PARENTHOOD S FL TC INC 2300 N FL MANGO RD W PALM BEACH, FL 33409	N/A	PC	GENERAL OPERATIONS	101,000
PROJECT OPEN HAND 176 OTTLEY DR ATLANTA, GA 30324	N/A	PC	GENERAL OPERATIONS	11,000
ROBT WOODRUFF ARTS 1280 PEACHTREE ST ATLANTA, GA 30309	N/A	PC	GENERAL OPERATIONS	1,040,000
SENIOR CITIZEN SERVICES 1705 COMMERCE DR ATLANTA, GA 30318	N/A	PC	GENERAL OPERATIONS	5,000
STUDY HALL INC PO BOX 6717 ATLANTA, GA 30315	N/A	PC	GENERAL OPERATIONS	5,000
THE ANIMAL MEDICAL CENTER INC 110 E 42ND ST NEW YORK, NY 10168	N/A	PC	GENERAL OPERATIONS	500
THEATRE COMMUNICATIONS GROUP 520 EIGHTH AVE 24TH FL NEW YORK, NY 10018	N/A	PC	GENERAL OPERATIONS	2,000
TREES ATLANTA 225 CHESTER AVE ATLANTA, GA 30316	N/A	PC	GENERAL OPERATIONS	2,000
VISITING NURSE HEALTH SYSTEM 5775 GLENRIDGE DR E200 ATLANTA, GA 30328	N/A	PC	GENERAL OPERATIONS	60,000
YOUNG WOMEN CHRISTIAN ASSN OF ATL 957 N HIGHLAND AVE ATLANTA, GA 30306	N/A	PC	GENERAL OPERATIONS	10,500
Total . . . . ▶ **3a**				1,631,000

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No 1545-0172

2014

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
JAMES STARR MOORE MEMORIAL FOUNDATION	INDIRECT DEPRECIATION	58-6033190

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	500,000
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	2,000,000
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 2013 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 2015 Add lines 9 and 10, less line 12 ▶	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	309

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 2014	17	
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 2014 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 2014 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	309
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 aircraft, 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) Type of property (list vehicles first)	**(b)** Date placed in service	**(c)** Business/ investment use percentage	**(d)** Cost or other basis	**(e)** Basis for depreciation (business/investment use only)	**(f)** Recovery period	**(g)** Method/ Convention	**(h)** Depreciation/ deduction	**(i)** 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**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				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

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

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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 . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 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.*

Part VI **Amortization**

(a) Description of costs	**(b)** Date amortization begins	**(c)** Amortizable amount	**(d)** Code section	**(e)** Amortization period or percentage	**(f)** Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions)					

43 Amortization of costs that began before your 2014 tax year **43**

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

TY 2014 Accounting Fees Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING SERVICES	7,225			7,225

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

TY 2014 Depreciation Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

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
FURNITURE & FIXTURES	2005-06-30	27,714	27,714	S/L	7 0000				
IMPROVEMENTS	2004-12-29	3,074	2,765	S/L	10 0000	309			

TY 2014 Investments Corporate Bonds Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Name of Bond	End of Year Book Value	End of Year Fair Market Value
CHARLES SCHWAB	122,496	168,698
CHARLES SCHWAB-BOND FUNDS	858,994	484,343

TY 2014 Investments Corporate Stock Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CHARLES SCHWAB	7,051,374	11,090,557

TY 2014 Investments - Other Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
TIMBERVEST	AT COST	366,212	431,954

TY 2014 Land, Etc. Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
	30,788	30,788		5,000

TY 2014 Other Decreases Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Description	Amount
NON DEDUCTIBLE K-1 EXPENSES	13

TY 2014 Other Expenses Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
INDEMNIFICATION INSURANCE	2,258			2,258
STATE AND LOCAL FILING FEES	30			30
OFFICE EXPENSES	1,248			1,248
BANK CHARGES	30	30		
TIMBERVEST PARTNER K1 ORDINAR	16,636	16,636		

TY 2014 Other Income Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
TIMBERVEST K-1	1,102		

TY 2014 Other Professional Fees Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT SERVICES	61,128	61,128		

TY 2014 Taxes Schedule

Name: JAMES STARR MOORE MEMORIAL FOUNDATION

EIN: 58-6033190

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	9,678			
FOREIGN TAXES	9,088	9,088		