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

OMB No. 1545-0052

2014

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

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

Open to Public Inspection

For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation

ELLA RAE RUPP PARKS MEMORIAL FUND

A Employer identification number

62-1638744

Number and street (or P.O. box number if mail is not delivered to street address)

PO BOX 150502

Room/suite

B Telephone number (see instructions)

(615) 297-9049

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

NASHVILLE TN 37215

G Check all that apply:

Initial return

Initial return of a former public charity

Final return

Amended return

Address change

Name change

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundationI Fair market value of all assets at end of
year (from Part II, col. (c), line 16)

\$ 158,478

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify)

(Part I, column (d) must be on cash basis.)

C If exemption application is pending,
check here

D 1. Foreign organizations, check here

2. Foreign organizations meeting the 85%
test, check here and attach computationE If private foundation status was
terminated under section
507(b)(1)(A), check hereF 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).)

	(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 temp. cash investments				
4 Dividends and interest from securities	8,374	8,374		
5a Gross rents				
b Net rental income or (loss)				
6a Net gain/(loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		0		
8 Net short-term capital gain			0	
9 Income modifications			0	
10a Gross sales less returns, & allowances	0			
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)			0	
12 Total. Add lines 1 through 11	8,374	8,374		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	1,375	688		687
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule) #1	1,525	1,525		
c Other professional fees (attach schedule) #2	907	907		
17 Interest				
18 Taxes (attach schedule) (see instructions) #3	85			
19 Depreciation (attach sch.) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
24 Total operating and administrative expenses. Add lines 13 through 23	3,892	3,120	0	687
25 Contributions, gifts, grants paid	7,150			7,150
26 Total exp. & disbursements. Add lines 24 and 25	11,042	3,120	0	7,837
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-2,668			
b Net investment income (if neg., enter -0-)		5,254		
c Adjusted net income (if neg., enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2014)

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only. (See inst.)

		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	34,401	21,735	21,735
	3 Accounts receivable ▶			
	Less allowance for doubtful accts. ▶			
	4 Pledges receivable ▶			
	Less allowance for doubtful accts. ▶			
	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 gov't. obligations (attach schedule)			
	b Investments -- corporate stock (attach schedule)#4..	72,398	82,396	136,743
	c Investments -- corporate bonds (attach schedule)			
	Liabilities	11 Investments -- land, buildings, and equipment basis		
Less accumulated depreciation (attach schedule)				
12 Investments -- mortgage loans				
13 Investments -- other (attach schedule)				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation (attach schedule)				
15 Other assets (describe ▶				
16 Total assets (to be completed by all filers -- see the instructions. Also, see page 1, item I)		106,799	104,131	158,478
17 Accounts payable and accrued expenses				
18 Grants payable				
19 Deferred revenue				
20 Loans from officers, directors, trustees, and other disqualified persons				
21 Mortgages and other notes payable (attach schedule)				
22 Other liabilities (describe ▶				
23 Total liabilities (add lines 17 through 22) ..	0	0		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here..... ☐			
	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	106,799	104,131	
29 Retained earnings, accumulated income, endowment, or other funds . .				
30 Total net assets or fund balances (see instructions)	106,799	104,131		
31 Total liabilities and net assets/fund balances (see instructions)	106,799	104,131		

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	106,799
2 Enter amount from Part I, line 27a	2	-2,668
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	104,131
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	104,131

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

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

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

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	0
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	0

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2013	7,177	153,756	0.046678
2012	6,875	148,724	0.046227
2011	5,842	127,655	0.045764
2010	6,177	127,655	0.048388
2009	5,793	115,652	0.050090

2 Total of line 1, column (d)	2	0.237147
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	0.047429
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	154,841
5 Multiply line 4 by line 3	5	7,344
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	53
7 Add lines 5 and 6	7	7,397
8 Enter qualifying distributions from Part XII, line 4	8	7,837

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 -- see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary -- see inst.)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	53
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3 Add lines 1 and 2		3	53
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	53
6 Credits/Payments			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a		
b Exempt foreign organizations -- tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c		
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7		0
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		53
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be: Credited to 2015 estimated tax ☐ Refunded ☐	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?		X
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?		N/A
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ... \$ 0 (2) On foundation managers ... \$ 0		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ... \$ 0		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
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: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the yr.? If "Yes," complete Part II, col (c), & Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ 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		N/A
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		N/A
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	13	X	
14	The books are in care of ▶ SEE ATTACHMENT #5 Telephone no. ▶ Located at ▶ ZIP+4 ▶			
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 the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "yes," enter the name of the foreign country ▶	16	Yes	No
				X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	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	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).		
a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No If "Yes," list the years . . . ▶ 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	X
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.) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:

- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

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

Organizations relying on a current notice regarding disaster assistance check here ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ N/A ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ 6b ☒ X

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ N/A ☒ 7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and avg. hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred comp.	(e) Expense account, other allowances
SEE ATTACHMENT #6				

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 avg. hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE ATTACHMENT #7				

Total number of other employees paid over \$50,000 ☐ 0

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

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
SEE ATTACHMENT #8		

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	
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	153,609
b	Average of monthly cash balances	1b	3,590
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	157,199
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	157,199
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	2,358
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	154,841
6	Minimum investment return. Enter 5% of line 5	6	7,742

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	7,742
2a	Tax on investment income for 2014 from Part VI, line 5	2a	53
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	53
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	7,689
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	7,689
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	7,689

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	7,837
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	7,837
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	53
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	7,784

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.				7,689
2 Undistributed income, if any, as of the end of 2014.				
a Enter amount for 2013 only			7,137	
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.	0			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 7,837				
a Applied to 2013, but not more than line 2a			7,137	
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.				700
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				6,989
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 foundation is a private operating foundation described in section		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					0
c Qualifying distributions from Part XII, line 4 for each year listed					0
d Amounts included in line 2c not used directly for active conduct exempt act.					0
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					0
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test -- enter.					
(1) Value of all assets					0
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0
b "Endowment" alternative test -- enter 2/3 of min. investment return shown in Part X, line 6 for each year listed					0
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)					0
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0
(3) Largest amount of support from an exempt organization					0
(4) Gross investment income					0

Part XV Supplementary Information (Complete this part only if the foundation 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).)

NONE

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a** The name, address, and telephone number or e-mail of the person to whom applications should be addressed.

SEE ATTACHMENT # 9

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

- c** Any submission deadlines:

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

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 ATTACHMENT #10				
Total			▶ 3a	7,150
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) Excl. code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees & contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments . .					
4 Dividends and interest from securities			14	8,374	
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					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory . .					
11 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
12 Subtotal. Add columns (b), (d), and (e)		0		8,374	0
13 Total. Add line 12, columns (b), (d), and (e)			13	8,374	8,374

(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		X
(2) Other assets		X
b Other transactions:		
(1) Sales of assets to a noncharitable exempt organization		X
(2) Purchases of assets from a noncharitable exempt organization		X
(3) Rental of facilities, equipment, or other assets		X
(4) Reimbursement arrangements		X
(5) Loans or loan guarantees		X
(6) Performance of services or membership or fundraising solicitations		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees		X
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.		

(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.			
	Signature of officer or trustee <u>Norman R. Parks</u>		Date <u>18-14-15</u>	Title <u>PRESIDENT</u>
Paid Preparer Use Only	Print/Type preparer's name <u>Joyce Harper</u>	Preparer's signature <u>JOYCE HARPER</u>	Date <u>08-11-2015</u>	Check ☐ if self-employed ☒ PTIN <u>P00013611</u>
	Firm's name <u>HRB TAX GROUP INC</u>		Firm's EIN <u>431871840</u>	
	Firm's address <u>9175 CAROTHERS PKWY</u>		Phone no. <u>6157719521</u>	

ATTACHMENT 1: PAGE 1 - 990-PF PAGE 1, PART I, LINE 16B

For calendar year 2014, or tax period beginning

, and ending

Employer Identification Number

ELLA RAE RUPP PARKS MEMORIAL FUND

62-1638744

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ATTACHMENT 2: PAGE 1 - 990-PF PAGE 1, PART I, LINE 16C

INSPECTION

For calendar year 2014, or tax period beginning

, and ending

Employer Identification Number

62-1638744

Total:

ATTACHMENT 3: PAGE 1 - 990- PF PAGE 1, PART I, LINE 18

INSPECTION

, and ending

Employer Identification Number

62-1638744

Total:

ATTACHMENT 4: PAGE 1 - 990-PF PAGE 2, PART II, LINE 10B

INSPECTION

, and ending

Employer Identification Number

62-1638744

Total:

2014 FORM 990 BOOKS ARE IN CARE OF

ATTACHMENT 5 - 990-PF PAGE 5, PART VII-A, LINE 14

OPEN TO PUBLIC

INSPECTION

For calendar year 2014, or tax period beginning

, and ending

Name of Organization

ELLA RAE RUPP PARKS MEMORIAL FUND

Employer Identification Number

62-1638744

Part VII-A - Line 14

Individual Name NORMAN RANDOLPH PARKS

or

Business Name

Street Address 1606 18TH AVE S APT 20

U.S. Address

Zip code 37215

City NASHVILLE

State TN

or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (615) 297-9049

Fax Number

2014 FORM 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 6: PAGE 1 - 990-PF PAGE 6, PART VIII

OPEN TO PUBLIC INSPECTION	For calendar year 2014, or tax period beginning _____, and ending _____
Name of Organization ELLA RAE RUPP PARKS MEMORIAL FUND	Employer Identification Number 62-1638744

(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (If not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def. Comp.	(E) Expense Account & Other Allowances
NORMAN RANDOLPH PARKS 1606 18 TH AVE S APT 20 NASHVILLE, TN 37212	PRESIDENT 1.50	1,375		
JUDITH ELAINE PARKS 1109 GRAYBAR LANE NASHVILLE, TN 37204	SECRETARY TREASURER			

2014 FORM 990 COMPENSATION OF THE FIVE HIGHEST PAID EMPLOYEES

ATTACHMENT 7: PAGE 1 990-PF PAGE 6, PART VIII, LINE 1

OPEN TO PUBLIC
INSPECTION For calendar year 2014, or tax period beginning , and ending

Name of Organization
ELLA RAE RUPP PARKS MEMORIAL FUND
Employer Identification Number
62-1638744

Part VIII Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees				
(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 Empl. Benefit Plans & Deferred Compensation	(e) Expense Account and Other Allowances
NONE				

**2014 FORM 990 COMPENSATION OF THE FIVE HIGHEST PAID
INDEPENDENT CONTRACTORS FOR PROFESSIONAL SERVICES**

ATTACHMENT 8: PAGE 1 990-PF PAGE 6, PART VIII, LINE 2

OPEN TO PUBLIC

INSPECTION

For calendar year 2014, or tax period beginning

, and ending

Name of Organization

Employer Identification Number

ELLA RAE RUPP PARKS MEMORIAL FUND

62-1638744

Part VIII Compensation of the Five Highest Paid Independent Contractors for Professional Services

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

990 SCHEDULE OF INVESTMENTS - CORPORATE STOCKS

ATTACHMENT 2: PAGE 1 - 990-PF PAGE 2, PART II, LINE 10B

OPEN TO PUBLIC

INSPECTION

For calendar year 2013, or tax period beginning

, and ending

Name of Organization

CARRIE WILSON TRUST

Employer Identification Number

59-6219246

Description of Property	Cost	FMV at Year End	Book Value	Fair Market Value
4443 AT&T ✓	X		48,084	149240 156,216
11 ALCATEL LUCENT ✓	X		713	39 48
3660 CSX ✓	X		2,054	132602 105,298
20 FAIRPOINT COMMUNICATIONS ✓ Bankrupt	X		0	0
2 LSI Sold 5-6-14 22 12-22-05	X			22
400 MERRILL LYNCH CA ✓	X		10,004	10320 10,064
700 NHI ✓	X		18,422	48972 39,270
1238 1088 VERIZON ✓ 150 2-24-14 Spin off	X	21517	= 7217 + 14,300	57914 53,464
312 573 VODAFONE ✓ 1255 261 Reverse split 6 for 11	X		825	10661 22,525
261 FRONTIER ✓ 1255 500	X		793	1741 1,214
635 255 ISHARES US PFD + 380 5-7-14	X		24959 9,942	25041 9,392
340 PRUDENTIAL GOVT Sold	X		3,317	3,182
1037 Powershrs Exch Trd 5-7-14			15004	15244
346 Wells Fargo ✓ 5-7-14			15009	15148
800 DWS PREEF Real Estate Pending				
Schwab Cash 106165 Bank 15357 122522 Cash adjusted for outstanding checks + expenses, paid from other accounts 48636 73886				
Checks 33125 Officer fee 6775 Tax Prep 1250 Penalty 3247 3738 44897 48636				
Investment expense				
Total:			108,454	400,695

2014 FORM 990 APPLICATION SUBMISSION INFORMATION

ATTACHMENT 9: PAGE 1 990-PF PAGE 10, PART XV, LINE 2

OPEN TO PUBLIC

For Calendar year 2014, or tax year period beginning

and ending

Name of Organization		Employer Identification Number	
ELLA RAE RUPP PARKS MEMORIAL FUND		62-1638744	
Name	Phone Number or E-mail	Info and Materials Included	Submission Deadlines
NORMAN RANDOLPH PARK PO BOX 150502 NASHVILLE TN 37215	615-297-9049	NO SPECIFICATIONS	NO DEADLINES
			Restrictions on Awards
			CHARITABLE AND RELIGI ACTIVITIES OF CHURCHE OF CHRIST

2014 FORM 990 GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

ATTACHMENT 10: PAGE 1 990-PF PAGE 11, PART XV LINE 3A

OPEN TO PUBLIC

INSPECTION For calendar year 2014, or tax period beginning

, and ending

Name of Organization

Employer Identification Number

ELLA RAE RUPP PARKS MEMORIAL FUND

62-1638744

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)				
KING'S DAUGHTERS CHILD CENTER 590 NORTH DUPONT AVE MADISON TN 37115	NONE	5 - PCTO	TO PROVIDE CHILDCARE AND EDUCATIONAL PROGRAMS FOR CHILDREN IN NEED	5,530
ACKLEN AVE CHURCH OF CHRIST 900 ACKLEN AVE NASHVILLE TN 37203	NONE	1 - NC	ASSISTANCE FOR THOSE IN NEED	1,620
Total:				7,150