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Form **990-PF**

Return of Private Foundation

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

OMB No 1545-0052

2014Department of the Treasury
Internal Revenue Service

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► 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 , and ending

Name of foundation WILLIAM B. & SARMEL CROOKS FOUNDATION		A Employer identification number 64-0907797
Number and street (or P O box number if mail is not delivered to street address) 1701 LAKELAND DRIVE	Room/suite	B Telephone number (see instructions) 601-208-5862
City or town, state or province, country, and ZIP or foreign postal code JACKSON MS 39216		C If exemption application is pending, check here ☐
G Check all that apply. ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ► \$ 3,933,702	J Accounting method. ☐ Cash ☐ Accrual ☒ Other (specify) MODIFIED CASH	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))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)	59,612			
2	Check ☒ if the foundation is not required to attach Sch B				
3	Interest on savings and temporary cash investments	10,849	10,399		
4	Dividends and interest from securities	80,324	80,324		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10	308,256			
b	Gross sales price for all assets on line 6a 1,032,293				
7	Capital gain net income (from Part IV, line 2)		308,256		
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) STMT 1	655			
12	Total. Add lines 1 through 11	459,696	398,979	0	
13	Compensation of officers, directors, trustees, etc	0			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) STMT 2	350	175		175
c	Other professional fees (attach schedule) STMT 3	39,759	39,759		
17	Interest				
18	Taxes (attach schedule) (see instructions) STMT 4	2,304	2,304		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications				
23	Other expenses (att sch)				
24	Total operating and administrative expenses. Add lines 13 through 23	42,413	42,238	0	175
25	Contributions, gifts, grants paid SEE STATEMENT 5	151,600			151,600
26	Total expenses and disbursements. Add lines 24 and 25	194,013	42,238	0	151,775
27	Subtract line 26 from line 12:				
a	Excess of revenue over expenses and disbursements	265,683			
b	Net investment income (if negative, enter -0-)		356,741		
c	Adjusted net income (if negative, enter -0-)			0	

For Paperwork Reduction Act Notice, see instructions.

DAA

Form 990-PF (2014)

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value		
Assets	1	Cash – non-interest-bearing		8		
	2	Savings and temporary cash investments		81,841	78,407	78,407
	3	Accounts receivable ▶				
		Less allowance for doubtful accounts ▶				
	4	Pledges receivable ▶				
		Less allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)				
	7	Other notes and loans receivable (attach schedule) ▶				
		Less: allowance for doubtful accounts ▶	0			
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges				
	10a	Investments – U S and state government obligations (attach schedule) STMT 6		575,000	550,000	550,328
	b	Investments – corporate stock (attach schedule) SEE STMT 7		2,056,301	1,092,368	2,015,484
	c	Investments – corporate bonds (attach schedule) SEE STMT 8			721,339	720,359
	11	Investments – land, buildings, and equipment basis ▶				
	Less accumulated depreciation (attach sch) ▶					
12	Investments – mortgage loans					
13	Investments – other (attach schedule) SEE STATEMENT 9			542,197	569,124	
14	Land, buildings, and equipment basis ▶					
	Less accumulated depreciation (attach sch) ▶					
15	Other assets (describe ▶)					
16	Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)		2,713,150	2,984,311	3,933,702	
Liabilities	17	Accounts payable and accrued expenses				
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe ▶)				
	23	Total liabilities (add lines 17 through 22)		0	0	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here 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		2,713,150	2,984,311	
	30	Total net assets or fund balances (see instructions)		2,713,150	2,984,311	
	31	Total liabilities and net assets/fund balances (see instructions)		2,713,150	2,984,311	

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	2,713,150
2	Enter amount from Part I, line 27a	2	265,683
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 10	3	5,478
4	Add lines 1, 2, and 3	4	2,984,311
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	2,984,311

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 WORKSHEET				
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) FMV 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	308,256
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	If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8	3	5,442

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	179,425	3,525,390	0.050895
2012	175,090	3,346,875	0.052314
2011	166,566	3,353,266	0.049673
2010	171,070	3,229,119	0.052977
2009	178,830	3,011,011	0.059392

2 Total of line 1, column (d)	2	0.265251
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	0.053050
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	3,810,752
5 Multiply line 4 by line 3	5	202,160
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	3,567
7 Add lines 5 and 6	7	205,727
8 Enter qualifying distributions from Part XII, line 4 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.	8	151,775

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

1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter. (attach copy of letter if necessary—see instructions)	1	7,135
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		
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	7,135
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	7,135
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	
8 Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached	8	161
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	7,296
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11 Enter the amount of line 10 to be Credited to 2015 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ _____ (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		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ MS		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

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 ► TRUSTMARK NATIONAL BANK 1701 LAKE LAND DRIVE Located at ► JACKSON MS ZIP+4 ► 39216 Telephone no ► 601-208-7865			
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)? Organizations relying on a current notice regarding disaster assistance check here	N/A	1b
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?	N/A	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? If "Yes," list the years ► 20 , 20 , 20 , 20	☐ Yes	☒ No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement – see instructions)	N/A	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)	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** ☒

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 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
SARAMEL R. EVANS 1701 LAKE LAND DRIVE JACKSON MS 39216	PRESIDENT/DI 0.50	0	0	0
JOHN A. EVANS, III 1701 LAKE LAND DRIVE JACKSON MS 39216	TREASURER/DI 0.50	0	0	0
SARAMEL R. CROOKS EVANS 1701 LAKE LAND DRIVE JACKSON MS 39216	SECRETARY/DI 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**0**

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

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

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 N/A	
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	3,793,001
b	Average of monthly cash balances	1b	75,783
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	3,868,784
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	3,868,784
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	58,032
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	3,810,752
6	Minimum investment return. Enter 5% of line 5	6	190,538

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	190,538
2a	Tax on investment income for 2014 from Part VI, line 5	2a	7,135
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	7,135
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	183,403
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	183,403
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	183,403

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	151,775
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	151,775
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	151,775

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				183,403
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only				
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	59,248			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 151,775				
a Applied to 2013, but not more than line 2a				
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				151,775
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).)	31,628			31,628
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	27,620			
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	27,620			
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 XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year SEE STATEMENT 12				151,600
Total			▶ 3a	151,600
b Approved for future payment N/A				
Total			▶ 3b	

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

- 1** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
- a** Transfers from the reporting foundation to a noncharitable exempt organization of.
- (1) Cash
- (2) Other assets
- b** Other transactions
- (1) Sales of assets to a noncharitable exempt organization
- (2) Purchases of assets from a noncharitable exempt organization
- (3) Rental of facilities, equipment, or other assets
- (4) Reimbursement arrangements
- (5) Loans or loan guarantees
- (6) Performance of services or membership or fundraising solicitations
- c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees
- d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

- b** If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

**Sign
Here**

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes

☒ Yes ☐ No

nnType preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

**Paid
Preparer
Use Only**

CLIFFORD P. STEWART, CPA

CP Shw, CPA

4-28-15

Firm's name ▶ **WATKINS, WARD AND STAFFORD, PLLC**

PTIN P01066218

Firm's address ▶ PO BOX 13093
JACKSON, MS 39236

Firm's EIN ▶	64-0394922
Phone no	601-982-0010

Form **990-PF** (2014)

Form 990-PF	Capital Gains and Losses for Tax on Investment Income	2014
For calendar year 2014, or tax year beginning , and ending		

Name WILLIAM B. & SARMEL CROOKS FOUNDATION	Employer Identification Number 64-0907797
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(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) COMPUTER SCIENCES CORP	P	02/07/14	12/05/14
(2) APOLLO EDUCATION GROUP INC	P	02/06/13	02/07/14
(3) SEAGATE TECHNOLOGY	P	08/22/12	02/07/14
(4) MYLAN, INC.	P	01/31/13	03/07/14
(5) GAP INC.	P	07/09/12	03/18/14
(6) APOLLO EDUCATION GROUP INC	P	02/06/13	07/16/14
(7) VERITIV CORP	P	08/20/12	07/16/14
(8) INTEL CORP	P	01/21/11	07/29/14
(9) VANGUARD REIT ETF	P	02/08/12	07/29/14
(10) VERITIV CORP	P	08/20/12	08/07/14
(11) BRISTOL MYERS SQUIBB CO	P	12/22/10	02/07/14
(12) GENERAL ELECTRIC COMPANY	P	07/01/89	02/07/14
(13) TORCHMARK CORP	P	07/01/89	02/07/14
(14) UNITED TECHNOLOGIES	P	05/19/93	02/07/14
(15) RANKIN CNTY MS SCH DIST NOTES	P	02/04/04	03/01/14

(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)
(1) 68,934		63,492	5,442
(2) 67,181		40,298	26,883
(3) 39,672		28,145	11,527
(4) 32,697		16,937	15,760
(5) 16,844		11,198	5,646
(6) 72,200		50,373	21,827
(7) 1,230		793	437
(8) 23,891		14,637	9,254
(9) 45,695		37,627	8,068
(10) 18		12	6
(11) 24,815		13,225	11,590
(12) 18,698		5,270	13,428
(13) 29,743		786	28,957
(14) 22,180		8,433	13,747
(15) 25,000		25,000	

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))
(1)			5,442
(2)			26,883
(3)			11,527
(4)			15,760
(5)			5,646
(6)			21,827
(7)			437
(8)			9,254
(9)			8,068
(10)			6
(11)			11,590
(12)			13,428
(13)			28,957
(14)			13,747
(15)			

Capital Gains and Losses for Tax on Investment IncomeForm **990-PF****2014**

For calendar year 2014, or tax year beginning

, and ending

Name

**WILLIAM B. & SARMEL CROOKS
FOUNDATION**

Employer Identification Number

64-0907797

(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) CENTURYLINK INC	P	11/13/09	03/03/14
(2) KRAFT FOODS GROUP INC	P	04/01/93	03/03/14
(3) REGIONS FINANCIAL CORP	P	VARIOUS	03/07/14
(4) COCA-COLA CO	P	02/09/82	03/18/14
(5) EXXON MOBIL CORP	P	05/16/03	03/18/14
(6) JOHNSON AND JOHNSON	P	VARIOUS	03/18/14
(7) PEPSICO INC	P	07/01/89	03/18/14
(8) SOUTHERN CO	P	03/11/02	03/18/14
(9) CHEVRON CORP	P	03/15/04	07/29/14
(10) ISHARES MSCI EAFE ETF	P	VARIOUS	07/29/14
(11) MICROSOFT CORP	P	08/26/08	07/29/14
(12) MONDELEZ INTERNATIONAL INC	P	04/01/93	07/29/14
(13) ISHARES MSCI EAFE ETF	P	VARIOUS	08/19/14
(14) MYLAN, INC.	P	01/31/13	10/31/14
(15)			

(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)
(1) 43,330		48,510	-5,180
(2) 25,272		3,746	21,526
(3) 10,489		31,668	-21,179
(4) 7,666		244	7,422
(5) 9,493		2,149	7,344
(6) 18,696		19,878	-1,182
(7) 16,362		9,570	6,792
(8) 13,050		7,842	5,208
(9) 13,245		4,540	8,705
(10) 115,173		121,725	-6,552
(11) 17,560		10,944	6,616
(12) 52,522		6,934	45,588
(13) 119,877		97,719	22,158
(14) 80,760		42,342	38,418
(15)			

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))
(1)			-5,180
(2)			21,526
(3)			-21,179
(4)			7,422
(5)			7,344
(6)			-1,182
(7)			6,792
(8)			5,208
(9)			8,705
(10)			-6,552
(11)			6,616
(12)			45,588
(13)			22,158
(14)			38,418
(15)			

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
WEIDMANN'S SQUARE K-1	\$ 655	\$	\$
TOTAL	\$ 655	\$ 0	\$ 0

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
TRUSTMARK ACCOUNTING FEES	\$ 350	\$ 175	\$	\$ 175
TOTAL	\$ 350	\$ 175	\$ 0	\$ 175

Statement 3 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
TAX PREPARATION FEES	\$ 12,180	\$ 12,180	\$	\$
AGENCY FEES	27,579	27,579		
TOTAL	\$ 39,759	\$ 39,759	\$ 0	\$ 0

Statement 4 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
990PF TAXES	\$ 1,357	\$ 1,357	\$	\$
FOREIGN TAXES PAID	947	947		
TOTAL	\$ 2,304	\$ 2,304	\$ 0	\$ 0

Federal Statements

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Statement 5 - Form 990-PF, Part I, Line 25 - Noncash Contributions, Gifts, Grants

Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
10,000					3/03/14
7,600					6/04/14
6,000					6/04/14
2,500					6/04/14
50,000					6/04/14
15,000					6/04/14
18,000					6/05/14
15,000					8/05/14
15,000					8/05/14
2,500					9/10/14
10,000					10/31/14

Statement 6 - Form 990-PF, Part II, Line 10a - US and State Government Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
RANKIN CNTY MS SCH DIST NOTES	\$ 25,000	\$ 550,000	COST	\$ 550,328
FEDERAL BANK DTD	\$ 550,000	\$ 550,000		\$ 550,328
TOTAL	\$ 575,000	\$ 550,000		\$ 550,328

Statement 7 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CORP. STOCK - TRUSTMARK #1036004358	\$ 2,056,301	\$ 1,092,368	COST	\$ 2,015,484
TOTAL	\$ 2,056,301	\$ 1,092,368		\$ 2,015,484

Federal Statements

Statement 8 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CORPORATE BOND ETFs	\$	\$ 721,339	COST	\$ 720,359
TOTAL	\$ 0	\$ 721,339		\$ 720,359

Statement 9 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
EQUITY ETFs	\$	\$ 542,197	COST	\$ 569,124
TOTAL	\$ 0	\$ 542,197		\$ 569,124

Federal Statements**Statement 10 - Form 990-PF, Part III, Line 3 - Other Increases**

<u>Description</u>	<u>Amount</u>
ACCOUNT ADJUSTMENT	\$ <u>5,478</u>
TOTAL	\$ <u><u>5,478</u></u>

Statement 11 - Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

<u>Name of Manager</u>	<u>Amount</u>
SARAMEL R. EVANS	\$
JOHN A. EVANS, III	
SARAMEL R. CROOKS EVANS	
TOTAL	\$ <u><u>0</u></u>

80418 William B. & Saramel Crooks
64-0907797
FYE: 12/31/2014

Federal Statements

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Statement 12 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name		Address		Relationship	Status	Purpose	Amount
Address							
NEW ORLEANS JAZZ & HERITAGE NEW ORLEANS LA 70116	NONE	1205 N. RAMPART STREET PC				MUSIC EDU./CONSERV./N.O., LA MUSIC	10,000
NEW ORLEANS MUSICIANS ASSISTANCE NEW ORLEANS LA 70115	NONE	1525 LOUISIANA AVENUE PC				MUSIC EDUCATION & CONSERVATION	7,600
CENTER FOR THE STUDY OF SOUTHERN UNIVERSITY MS 38677	NONE	BARNARD OBSERVATORY SCHOOL				EDUCATE & DOCUMENT AMERICAN SOUTH	6,000
MAGIC CITY BLUES SOCIETY BIRMINGHAM AL 35255	NONE	PO BOX 55895 PC				MUSIC EDUCATION & PRESERVATION	2,500
MUSIC MAKERS RELIEF FOUNDATION HILLSBOROUGH NC 27278	NONE	224 WEST CORBIN STREET PC				MUSIC EDUCATION & PRESERVATION	50,000
LITTLE LIGHT HOUSE OF CENTRAL MS JACKSON MS 39211	NONE	620 BRIARWOOD DRIVE PC				SPECIAL NEEDS CHILDREN TUITION & EDU	15,000
YOKNAPATAWPHA ARTS COUNCIL OXFORD MS 38655	NONE	413 SOUTH 14TH STREET PC				ART EDUCATION	18,000
SOUTHERN FOODWAY ALLIANCE UNIVERSITY MS 38677	NONE	PO BOX 1848 PC				SOUTHERN FOOD CULTURE PRESERVATION	15,000
HOGS FOR THE CAUSE NEW ORLEANS LA 70130	NONE	760 MAGAZINE STREET PC				RELIEF - CHILDREN WITH BRAIN CANCER	15,000
CRAIG NOONE ROCK IT OUT MEMORIAL FLOWOOD MS 39232	NONE	130 RIVERVIEW DRIVE SCHOLARSHIP				COMMUN. AID THROUGH CULINARY SCHOOLS	2,500
NORTH MS HILL COUNTRY PICNIC WATERFORD MS 38685	NONE	CORNER OF HWY 7 AND 310 PC				EDUCATE/APPRECIATION- NORTH MS BLUES	10,000
TOTAL							<u>151,600</u>