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Form 990-PF

Return of Private Foundation

OMB No 1545-0052

Department of the Treasury
Internal Revenue Service

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 separate instructions is at www.irs.gov/form990pf.

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning MAR 1, 2014, and ending FEB 28, 2015

Name of foundation
NELSON FAMILY FOUNDATION

Number and street (or P O box number if mail is not delivered to street address) Room/suite
9 MISTY RIDGE MANOR NW

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

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 foundation

I Fair market value of all assets at end of year (from Part II, col (c), line 16) J Accounting method. ☒ Cash ☐ Accrual
☐ Other (specify) _____
\$ **1,459,206.** (Part I, column (d) must be on cash basis)

A Employer identification number
23-3064865

B Telephone number
(404) 256-9114

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 computation ☐

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

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	296.			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	7.	7.	7.	STATEMENT 1
	4 Dividends and interest from securities	34,084.	34,084.	34,084.	STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	24,170.			
	b Gross sales price for all assets on line 6a	1,222,947.			
	7 Capital gain net income (from Part IV, line 2)		24,170.		
	8 Net short-term capital gain			N/A	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less Cost of goods sold					
c Gross profit or (loss)					
11 Other income					
12 Total. Add lines 1 through 11	58,557.	58,261.	34,091.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 3	1,576.	0.	0.	0.
	c Other professional fees STMT 4	12,354.	12,354.	0.	0.
	17 Interest				
	18 Taxes STMT 5	3,645.	0.	0.	0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses STMT 6	<11,717.>	0.	0.	0.
	24 Total operating and administrative expenses. Add lines 13 through 23	5,858.	12,354.	0.	0.
	25 Contributions, gifts, grants paid	73,229.			73,229.
26 Total expenses and disbursements. Add lines 24 and 25	79,087.	12,354.	0.	73,229.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	<20,530.>				
b Net investment income (if negative, enter -0-)		45,907.			
c Adjusted net income (if negative, enter -0-)			34,091.		

423501 11-24-14 LHA For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets		Beginning of year		End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value	
Assets	1 Cash - non-interest-bearing	45,562.	46,449.	46,449.	
	2 Savings and temporary cash investments				
	3 Accounts receivable ▶ 1,499.		1,499.		
	Less: allowance for doubtful accounts ▶				
	4 Pledges receivable ▶				
	Less: allowance for doubtful accounts ▶				
	5 Grants receivable				
	6 Receivables due from officers, directors, trustees, and other disqualified persons				
	7 Other notes and loans receivable ▶				
	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				
	b Investments - corporate stock STMT 7	1,345,969.	1,323,053.	1,412,757.	
	c Investments - corporate bonds				
	Liabilities	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶					
12 Investments - mortgage loans					
13 Investments - other					
14 Land, buildings, and equipment, basis ▶					
Less: accumulated depreciation ▶					
15 Other assets (describe ▶)					
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		1,391,531.	1,371,001.	1,459,206.	
17 Accounts payable and accrued expenses					
18 Grants payable					
Net Assets or Fund Balances	19 Deferred revenue				
	20 Loans from officers, directors, trustees and other disqualified persons				
	21 Mortgages and other notes payable				
	22 Other liabilities (describe ▶)				
23 Total liabilities (add lines 17 through 22)	0.	0.			
Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>	24 Unrestricted				
	25 Temporarily restricted				
	26 Permanently restricted				
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>				
	27 Capital stock, trust principal, or current funds	0.	0.		
	28 Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.		
	29 Retained earnings, accumulated income, endowment, or other funds	1,391,531.	1,371,001.		
	30 Total net assets or fund balances	1,391,531.	1,371,001.		
31 Total liabilities and net assets/fund balances	1,391,531.	1,371,001.			

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	1,391,531.
2 Enter amount from Part I, line 27a	2	<20,530.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,371,001.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,371,001.

Part IV Capital Gains and Losses for Tax on Investment Income

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

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e 1,222,947.		1,198,777.	24,170.

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			24,170.

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	24,170.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8		3	12,280.

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	70,418.	1,429,855.	.049248
2012	78,265.	1,387,825.	.056394
2011	84,008.	1,429,056.	.058786
2010	155,908.	1,422,924.	.109569
2009	141,789.	1,319,864.	.107427

2 Total of line 1, column (d)	2	.381424
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	.076285
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	1,455,104.
5 Multiply line 4 by line 3	5	111,003.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	459.
7 Add lines 5 and 6	7	111,462.
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	73,229.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)1a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1.

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

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

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-)

3 Add lines 1 and 2

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

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

6 Credits/Payments.

a 2014 estimated tax payments and 2013 overpayment credited to 2014

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

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

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

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

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

11 Enter the amount of line 10 to be. Credited to 2015 estimated tax

82. Refunded

Part VII-A Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?

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

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

d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year:

(1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.

e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.

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

If "Yes," attach a detailed description of the activities

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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

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

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?

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

8a Enter the states to which the foundation reports or with which it is registered (see instructions)

PA

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

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

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

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Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	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 ► KENT C. NELSON Telephone no. ► 404-256-9114 Located at ► 9 MISTY RIDGE MANOR NW, 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 N/A			
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ►	16	Yes	No X

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

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

	Yes	No
1a During the year did the foundation (either directly or indirectly)		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?		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? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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

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

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)

☐ Yes ☒ No

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

☐ Yes ☒ No

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

N/A

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

6b

X

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

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

7b

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

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

1 List all officers, directors, trustees, foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
KENT C. NELSON	TRUSTEE			
9 MISTY RIDGE MANOR				
ATLANTA, GA 30327	2.00	0.	0.	0.
ANN STARR	TRUSTEE			
9 MISTY RIDGE MANOR				
ATLANTA, GA 30327	2.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

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

0

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Part 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	1,412,796.
b	Average of monthly cash balances	1b	64,467.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,477,263.
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	1,477,263.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	22,159.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,455,104.
6	Minimum investment return. Enter 5% of line 5	6	72,755.

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	72,755.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	918.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	918.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	71,837.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	71,837.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	71,837.

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	73,229.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	73,229.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	73,229.

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

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Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				71,837.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	141,867.			
b From 2010	156,906.			
c From 2011	84,008.			
d From 2012	10,186.			
e From 2013	2,098.			
f Total of lines 3a through e	395,065.			
4 Qualifying distributions for 2014 from Part XII, line 4. ► \$	73,229.			
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2014 distributable amount				71,837.
e Remaining amount distributed out of corpus	1,392.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d) the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:	396,457.			
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	141,867.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	254,590.			
10 Analysis of line 9:				
a Excess from 2010	156,906.			
b Excess from 2011	84,008.			
c Excess from 2012	10,186.			
d Excess from 2013	2,098.			
e Excess from 2014	1,392.			

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

- 1 a 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)

- 2 a** 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.

- 3 Subtract line 2d from line 2c
Complete 3a, b, or c for the
alternative test relied upon

- (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 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).)

KENT C. NELSON

- 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 address of the person to whom applications should be addressed.

SEE STATEMENT 8

- 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 ATTACHED SCHEDULE		PUBLIC	GENERAL	73,229.
Total			3a	73,229.
b Approved for future payment				
NONE				
Total			3b	0.

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

- | | | | |
|----------|--|--------------|------------|
| 1 | Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | Yes |
| a | Transfers from the reporting foundation to a noncharitable exempt organization of: | | |
| | (1) Cash | 1a(1) | |
| | (2) Other assets | 1a(2) | |
| b | Other transactions | | |
| | (1) Sales of assets to a noncharitable exempt organization | 1b(1) | |
| | (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | |
| | (3) Rental of facilities, equipment, or other assets | 1b(3) | |
| | (4) Reimbursement arrangements | 1b(4) | |
| | (5) Loans or loan guarantees | 1b(5) | |
| | (6) Performance of services or membership or fundraising solicitations | 1b(6) | |
| c | Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | |
| 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		

**Sign
Here**

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

Signature of officer or trustee

Date _____

Title

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

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☒ self-employed

PTIN

JEFFREY D. HUNTER

Firm's name ► HUNTERS CPA, LLC

Firm's address ► 365 NEWINGTON COURT
JOHNS CREEK, GA 30022

P00160445

Firm's EIN ▶ 26-4419383

Phone no. 770-619-3258

NELSON FAMILY FOUNDATION

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 UBS STATEMENT ATTACHED	P		
b	SEE UBS STATEMENT ATTACHED	P		
c	SEE UBS STATEMENT ATTACHED	P		
d	SEE UBS STATEMENT ATTACHED	P		
e	GREENHAVEN CONTINUOUS COMMODITY INDEX	P	10/15/14	12/31/14
f	CAPITAL GAINS DIVIDENDS			
g				
h				
i				
j				
k				
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 748,071.		736,537.	11,534.
b 384,164.		383,084.	1,080.
c 34,885.		34,139.	746.
d 41,531.		40,591.	940.
e		4,426.	<4,426.>
f 14,296.			14,296.
g			
h			
i			
j			
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			** 11,534.
b			** 1,080.
c			** 746.
d			** 940.
e			** <4,426.>
f			14,296.
g			
h			
i			
j			
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	24,170.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	7,854.



Realized gains and losses

Estimated 2014 gains and losses for transactions with trade dates through 12/31/14 have been incorporated into this statement. Please note that gain or loss recognized on the sale or redemption of certain Structured Products, like Contingent Debt Securities, may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order.

See Important information about your statement on the last page of this statement for more information. We may not adjust gains and losses for all capital changes. Cost basis for coupon tax-exempt municipal securities, include securities subject to AMT, has been adjusted for mandatory amortization of bond premium. Estimates in the Unclassified section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
ALLIANCEBERNSTEIN GLOBAL BOND FUND INC FD CL A	FIFO	4,990 976	Jun 14, 13	Mar 28, 14	41,824 38	42,373 39		-549.01	
	FIFO	3 001	Jun 28, 13	Mar 28, 14	25 15	25 09			0 06
	FIFO	10 483	Jul 31, 13	Mar 28, 14	87 85	87 32			0 53
	FIFO	10 829	Aug 30, 13	Mar 28, 14	90 74	88 80			1 94
	FIFO	8 925	Sep 30, 13	Mar 28, 14	74 80	73 72			1 08
	FIFO	10 714	Oct 31, 13	Mar 28, 14	89 78	89 14			0 64
	FIFO	69 234	Nov 22, 13	Mar 28, 14	580 18	573 95			6 23
	FIFO	10 623	Nov 29, 13	Mar 28, 14	89 02	88 17			0 85
	FIFO	10 742	Dec 31, 13	Mar 28, 14	90 02	88 51			1 51
	FIFO	12 276	Jan 31, 14	Mar 28, 14	102 87	102 38			0 49
ANGEL OAK MULTI-STRATEGY INCOME CLASS INSTL	FIFO	10 797	Feb 28, 14	Mar 28, 14	90 48	90 59		-0 11	
	Adjustment	174 719	Mar 28, 14	Oct 15, 14	2,122 83	2,128 58	-1 24	-5 75	
	FIFO	39 949	Mar 28, 14	Dec 09, 14	483 38	483 96	-3 02	-0 58	
ASTON/MONTAG & CALDWELL GROWTH FUND CLASS N	FIFO	4,783 963	Jun 14, 13	Mar 28, 14	131,941 70	129,119 17			2,822 53
	FIFO	27 996	Dec 30, 13	Mar 28, 14	772 13	786 97		-14 84	
	FIFO	8 509	Dec 30, 13	Mar 28, 14	234 68	239 20		-4 52	
	FIFO	325 602	Dec 30, 13	Mar 28, 14	8,980 10	9,152 68		-172 58	
BLACKROCK EMERGING MARKETS LONG/SHORT EQUITY FUND A	FIFO	3,969 306	Jun 14, 13	Mar 28, 14	39,931 22	42,034 96		-2,103 74	
	FIFO	8 599	Dec 26, 13	Mar 28, 14	86 51	89 77		-3 26	
	FIFO	10 912	Dec 26, 13	Mar 28, 14	109 77	113 92		-4 15	

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Portfolio Management Program

Account name: NELSON FAMILY FOUNDATION
Friendly account name: GC
Account number: AX 66136 GL

Your Financial Advisor:
G2 WEALTH MANAGEMENT
404-760-3000/800-234-9928

Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment(\$)	Loss (\$)	Gain (\$)
BLACKROCK EQUITY DIVIDEND FUND A	FIFO	4,694.059	Jun 14, 13	Mar 28, 14	114,488.10	103,363.17			11,124.93
	FIFO	19.721	Jul 18, 13	Mar 28, 14	481.00	446.09			34.91
	FIFO	25.269	Oct 17, 13	Mar 28, 14	616.31	577.40			38.91
	FIFO	20.405	Dec 13, 13	Mar 28, 14	497.68	474.42			23.26
	FIFO	4.427	Dec 13, 13	Mar 28, 14	107.97	102.93			5.04
BLACKROCK STRATEGIC INCOME I	Adjustment	1,541.382	Mar 28, 14	Oct 15, 14	15,737.51	15,828.90	-1.09	-91.39	
	FIFO	74.823	Mar 28, 14	Dec 09, 14	770.68	768.44			2.24
DELAWARE DIVERSIFIED INCOME FUND CLASS A	FIFO	21.188	Apr 22, 13	Mar 28, 14	191.12	197.28		-6.16	
	FIFO	21.279	May 22, 13	Mar 28, 14	191.93	196.79		-4.86	
	FIFO	578.531	Jun 14, 13	Mar 28, 14	5,218.35	5,229.18		-10.83	
	FIFO	24.911	Jun 21, 13	Mar 28, 14	224.70	220.40			4.30
	FIFO	23.911	Jul 22, 13	Mar 28, 14	215.68	213.66			2.02
	FIFO	25.051	Aug 22, 13	Mar 28, 14	225.96	218.79			7.17
	FIFO	25.043	Sep 20, 13	Mar 28, 14	225.89	221.44			4.45
	FIFO	22.564	Oct 22, 13	Mar 28, 14	203.52	202.40			1.12
	FIFO	16.780	Nov 22, 13	Mar 28, 14	151.36	149.51			1.85
	FIFO	25.067	Dec 20, 13	Mar 28, 14	226.11	223.10			3.01
DIAMOND HILL LONG-SHORT FUND CLASS A	FIFO	26.292	Jan 22, 14	Mar 28, 14	237.15	235.05			2.10
	FIFO	26.787	Feb 21, 14	Mar 28, 14	241.62	241.08			0.54
	FIFO	24.264	Mar 21, 14	Mar 28, 14	218.86	218.38			0.48
	FIFO	18.144	Jun 14, 13	Mar 28, 14	408.24	372.50			35.74
FRANKLIN/TEMPLETON GLOBAL BOND FUND CLASS A	FIFO	3,267.250	Jun 14, 13	Mar 28, 14	42,670.28	42,961.81	-2.52	-291.53	
GOLDMAN SACHS STRATEGIC INCOME CL I	FIFO	5,358.752	Mar 28, 14	Oct 15, 14	55,516.67	57,124.30		-1,607.63	
	FIFO	9.548	Apr 30, 14	Oct 15, 14	98.92	101.21		-2.29	
	FIFO	10.359	May 30, 14	Oct 15, 14	107.31	109.70		-2.39	

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Portfolio Management Program

Account name: NELSON FAMILY FOUNDATION
Friendly account name: GC
Account number: AX 66136 GL

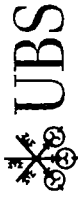
Your Financial Advisor:
G2 WEALTH MANAGEMENT
404-760-3000/800-234-9928

Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
	FIFO	9 758	Jun 30, 14	Oct 15, 14	101 10	103 04		-1 94	
	FIFO	6 526	Jul 31, 14	Oct 15, 14	67 61	69 37		-1 76	
	FIFO	3 695	Aug 01, 14	Oct 15, 14	38 28	39 28		-1 00	
	FIFO	10 934	Aug 29, 14	Oct 15, 14	113 27	115 14		-1 87	
	FIFO	9 103	Sep 30, 14	Oct 15, 14	94 31	96 40		-2 09	
HENDERSON GLOBAL EQUITY INCOME CLASS A	FIFO	242 011	Jun 14, 13	Mar 28, 14	2,006 27	1,878 01			128 26
ISHARES MSCI EAFE SMALL CAP ETF	FIFO	61 000	Oct 15, 14	Dec 09, 14	2,892 56	2,727 92			164 64
ISHARES TRUST CORE S&P 500 ETF	FIFO	319 000	Mar 28, 14	Oct 15, 14	59,012 51	59,487 12		-474 61	
	FIFO	107 000	Mar 28, 14	Dec 09, 14	22,041 40	19,953 36			2,088 04
ISHARES TRUST CORE S&P MID-CAP ETF	FIFO	122 000	Mar 28, 14	Dec 09, 14	17,392 37	16,531 00			861 37
NEUBERGER BERMAN EQUITY INCOME FUND CLASS A	FIFO	1,378 574	Jun 14, 13	Mar 28, 14	17,121 89	16,832 39			289 50
OSTERWEIS STRATEGIC INCOME	FIFO	28 265	Mar 28, 14	Dec 09, 14	328 16	328 16	-10 17		
PIONEER BOND FUND CL A	FIFO	3,018 830	Jun 14, 13	Mar 28, 14	29,463 78	29,642 32	-2 59	-178 54	
SPDR GOLD TRUST	FIFO	211 000	Jun 14, 13	Mar 28, 14	26,290 02	28,268 66		-1,978 64	
	FIFO	24 000	Nov 22, 13	Mar 28, 14	2,990 33	2,877 81			112 52
TCW TOTAL RETURN BOND FUND	FIFO	5,305 721	Jun 14, 13	Mar 28, 14	55,391 73	55,571 88		-180 15	
	FIFO	19 482	Jun 28, 13	Mar 28, 14	203 39	200 05			3 34
	FIFO	18 338	Jul 31, 13	Mar 28, 14	191 45	187 61			3 84
	FIFO	18 508	Aug 30, 13	Mar 28, 14	193 23	188 49			4 74
	FIFO	18 392	Sep 30, 13	Mar 28, 14	192 01	189 38			2 63
	FIFO	18 242	Nov 01, 13	Mar 28, 14	190 44	190 70	0 44	-0 26	
	FIFO	15 558	Nov 29, 13	Mar 28, 14	162 43	162 33	0 37		0 10
	FIFO	15 694	Dec 30, 13	Mar 28, 14	163 84	162 43			1 41

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Portfolio Management Program

Account name: NELSON FAMILY FOUNDATION
Friendly account name: GC
Account number: AX 66136 GL

Your Financial Advisor:
G2 WEALTH MANAGEMENT
404-760-3000/800-234-9928

Realized gains and losses (continued)

Short-term capital gains and losses (continued)

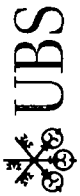
Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
VANGUARD INDEX FUNDS									
VANGUARD VALUE ETF	FIFO	12 978	Jan 31, 14	Mar 28, 14	135 50	135 75		-0 25	
	FIFO	10 397	Feb 28, 14	Mar 28, 14	108 54	108 86		-0 32	
VANGUARD INDEX FUNDS									
VANGUARD VALUE ETF	FIFO	29 000	Oct 15, 14	Dec 09, 14	2,438 85	2,196 17			242 68
VANGUARD INDEX FUNDS									
VANGUARD GROWTH ETF	FIFO	42 000	Oct 15, 14	Dec 09, 14	4,353 20	3,897 12			456 08
WFEVGM EMERGING MKTS EQUITY FUND CLASS A	FIFO	1,813 893	Jun 14, 13	Mar 28, 14	37,311 78	36,568 09			743 69
Total					\$748,070.76	\$736,537.04		-\$7,697.05	\$19,230.77

Net short-term capital gains and losses

Long-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
DELAWARE DIVERSIFIED INCOME FUND CLASS A									
	FIFO	7,031 119	Nov 27, 12	Mar 28, 14	63,420 70	65,800 48		-2,379 78	
	FIFO	11 183	Dec 21, 12	Mar 28, 14	100 87	103 94	0 40	-3 07	
	FIFO	39 948	Dec 21, 12	Mar 28, 14	360 33	371 28	1 45	-10 95	
	FIFO	27 888	Dec 21, 12	Mar 28, 14	251 55	259 22	1 01	-7 67	
	FIFO	19 750	Jan 22, 13	Mar 28, 14	178 14	183 20		-5 06	
	FIFO	20 473	Feb 22, 13	Mar 28, 14	184 67	188 65		-3 98	
	FIFO	20 407	Mar 22, 13	Mar 28, 14	184 07	188 19		-4 12	
	FIFO	8 690	Nov 22, 13	Mar 28, 14	78 38	81 33	3 90	-2 95	
DIAMOND HILL LONG SHORT FUND CLASS I									
	FIFO	31 650	Jun 14, 13	Oct 15, 14	709 91	658 33			51 58
	FIFO	129 051	Jun 14, 13	Dec 09, 14	3,113 99	2,684 32			429 67
FIRST EAGLE GLOBAL FUNDS CLASS I									
	FIFO	1,034 054	Jun 14, 13	Oct 15, 14	54,980 64	53,296 96			1,683 68
	FIFO	64 218	Jun 14, 13	Dec 09, 14	3,593 02	3,309 91			283 11

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Portfolio Management Program

Account name:
Friendly account name, GC
Account number: AX 66136 GL

Your Financial Advisor:
G2 WEALTH MANAGEMENT
404-760-3000/800-234-9928

Realized gains and losses (continued)

Long-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
HENDERSON GLOBAL EQUITY INCOME FUND I	FIFO	5,144 669	Jun 14, 13	Oct 15, 14	39,048 04	39,951 18	-18 75	-903 14	
	FIFO	539 617	Jun 14, 13	Dec 09, 14	4,235 99	4,192 39			43 60
HENDERSON INTERNATIONAL OPPORTUNITIES FUND CLASS I	FIFO	417 126	Jun 14, 13	Dec 09, 14	11,279 10	9,507 19			1,771 91
NEUBERGER BERMAN EQUITY FUND CLASS I	FIFO	3,648 803	Jun 14, 13	Oct 15, 14	44,551 88	44,687 35	-1 73	-135 47	
	FIFO	209 951	Jun 14, 13	Dec 09, 14	2,765 05	2,571 40			193 65
PIONEER BD FD CLASS Y	FIFO	235 187	Jun 14, 13	Oct 15, 14	2,307 18	2,288 48			18 70
	FIFO	38 532	Jun 14, 13	Dec 09, 14	374 53	374 61	-0 32	-0 08	
PIONEER MULTI-ASSET REAL RETURN FUND CLASS Y	FIFO	4,307 814	Jun 14, 13	Oct 15, 14	51,995 31	55,460 55	-21 46	-3,465 24	
	FIFO	362 303	Jun 14, 13	Dec 09, 14	4,565 02	4,604 90	-61 34	-39 88	
ROYCE TOTAL RETURN FUND	FIFO	26 657	Sep 14, 11	Mar 28, 14	435 31	325 48			109 83
	FIFO	384 301	Sep 14, 11	Dec 09, 14	6,344 81	4,692 32			1,652 49
TEMPLETON GLBAL BOND ADV	FIFO	1,249 093	Jun 14, 13	Oct 15, 14	16,300 66	16,375 45	-1 02	-74 79	
	FIFO	5 510	Jun 14, 13	Dec 09, 14	72 01	72 01	-0 23		
WELLS FARGO ADVANTAGE EMERGING MARKETS EQUITY INSTL	FIFO	3,350 218	Jun 14, 13	Oct 15, 14	72,733 23	70,854 52			1,878 71
Total					\$384,164.39	\$383,083.64		-\$7,036.18	\$8,116.93
Net long-term capital gains or losses									\$1,080.75
Net capital gains/losses:									\$12,614.47

Realized gains and losses

The estimated realized gains and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products like Contingent Debt Securities, may be ordinary and not capital gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See *Important information about your statement* at the end of this document for more information.

We may not adjust gains and losses for all capital changes. We automatically adjust cost basis for tax-exempt and AMT coupon municipal securities for estimated amortization of bond premiums and for accreted OID for securities issued at a discount. If you requested that UBS adjust cost basis for the bond premium amortization on taxable debt securities then cost basis reflected for these securities has been adjusted. Estimates in the *Unclassified* section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment(\$)	Loss (\$)	Gain (\$)
ANGEL OAK MULTI-STRATEGY INCOME CLASS INSTL	FIFO	27,684	Mar 28, 14	Jan 30, 15	334,15	335,49	-1,98	-1,34	
BLACKROCK STRATEGIC INCOME I	FIFO	52,891	Mar 28, 14	Jan 30, 15	538,43	541,95	-1,24	-3,52	

continued next page

UBS

February 2015

Account name: NELSON FAMILY FOUNDATION
 Friendly account name: GC
 Account number: AX 66136 GL

Your Financial Advisor:
 G2 WEALTH MANAGEMENT
 404-760-3000/800-234-9928

Realized gains and losses (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
ISHARES MSCI EAFE SMALL CAP ETF	FIFO	291 000	Oct 15 14	Jan 30, 15	13 699 98	13 013 52			686 46
ISHARES TRUST CORE S&P MID-CAP ETF	FIFO	16 000	Mar 28, 14	Jan 30, 15	2 304 36	2 168 00			136 36
NEUBERGER BERMAN EQUITY FUND CLASS I	FIFO	49 405	Mar 24, 14	Jan 30, 15	617 08	610 06			7 02
	FIFO	46 537	Jun 23, 14	Jan 30, 15	581 25	605 92		-24 67	
	FIFO	20 491	Dec 15, 14	Jan 30, 15	255 93	248 15			7 78
	FIFO	20 464	Dec 15, 14	Jan 30, 15	255 60	247 82			7 78
	FIFO	116 024	Dec 15, 14	Jan 30, 15	1 449 14	1 405 05			44 09
OSTERWEIS STRATEGIC INCOME	FIFO	27 931	Mar 28 14	Jan 30, 15	319 25	334 34		-15 09	
SPDR BARCLAYS CAPITAL HIGH YIELD ETF	FIFO	373 000	Oct 15, 14	Jan 30, 15	14 529 48	14 629 06		-99 58	
Total					\$34,884.65	\$34,139.36		-\$144.20	\$889.49
Net short-term capital gains and losses									\$745.29

Long-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
FIRST EAGLE GLOBAL FUNDS CLASS I	FIFO	9 803	Jun 14, 13	Jan 30, 15	517 41	505 27			12 14
HENDERSON GLOBAL EQUITY INCOME FUND I	FIFO	114 654	Jun 14, 13	Jan 30, 15	901 18	890 77			10 41
HENDERSON INTERNATIONAL OPPORTUNITIES FUND CLASS I	FIFO	2 991	Jun 14, 13	Jan 30, 15	79 93	68 18			11 75
NEUBERGER BERMAN EQUITY FUND CLASS I	FIFO	2,548 234	Jun 14, 13	Jan 30, 15	31,827 45	31,209 75			617 70
	FIFO	50 216	Jun 21, 13	Jan 30, 15	627 20	593 37			33 83
	FIFO	50 802	Sep 23 13	Jan 30, 15	634 53	620 68			13 85
	FIFO	26 454	Dec 16, 13	Jan 30, 15	330 41	309 94			20 47

continued next page

Account name: NELSON FAMILY FOUNDATION
Friendly account name: GC
Account number: AX 66136 GL

**Your Financial Advisor.
G2 WEALTH MANAGEMENT
404-760-3000/800-234-9928**

Realized gains and losses (continued)

Long-term capital gains and losses (continued)

[illegible]

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
GREENHAVEN CONTINUOUS COMMODITY INDEX	1.	1.	1.
UBS FINANCIAL	6.	6.	6.
TOTAL TO PART I, LINE 3	7.	7.	7.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
UBS FINANCIAL - DIVIDENDS	34,084.	0.	34,084.	34,084.	34,084.
UBS FINANCIAL - LT CAPITAL GAIN DIVIDENDS	14,296.	14,296.	0.	0.	0.
TO PART I, LINE 4	48,380.	14,296.	34,084.	34,084.	34,084.

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	1,576.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	1,576.	0.	0.	0.

FORM 990-PF	OTHER PROFESSIONAL FEES	STATEMENT	4
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT	12,185.	12,185.	0.	0.
BANK FEES	93.	93.	0.	0.
INVESTMENT MANAGEMENT	76.	76.	0.	0.
TO FORM 990-PF, PG 1, LN 16C	12,354.	12,354.	0.	0.

FORM 990-PF	TAXES	STATEMENT	5
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL	2,853.	0.	0.	0.
FOREIGN TAX	792.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	3,645.	0.	0.	0.

FORM 990-PF	OTHER EXPENSES	STATEMENT	6
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DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CHECKING ACCOUNT TRANSFER ERROR REVERSAL	<11,717.>	0.	0.	0.
TO FORM 990-PF, PG 1, LN 23	<11,717.>	0.	0.	0.

FORM 990-PF	CORPORATE STOCK	STATEMENT	7
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DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
MUTUAL FUNDS - EQUITIES	270,950.	302,017.
MUTUAL FUNDS - FIXED INCOME	225,533.	222,445.
MUTUAL FUNDS - NON-TRADITIONAL	37,170.	43,394.
MUTUAL FUNDS - OTHER	140,366.	141,078.
ETF - EQUITIES	535,474.	590,950.
ETF - COMMODITIES	71,913.	70,627.
ETF - FIXED INCOME	41,647.	42,246.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,323,053.	1,412,757.

FORM 990-PF	GRANT APPLICATION SUBMISSION INFORMATION	STATEMENT	8
	PART XV, LINES 2A THROUGH 2D		

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

KENT C. NELSON
9 MISTY RIDGE MANOR
ATLANTA, GA 30327

TELEPHONE NUMBER

(404) 256-9114

FORM AND CONTENT OF APPLICATIONS

THE FOUNDATION HAS NO REQUIRED FORM. ALL INFORMATION THAT THE REQUESTING ORGANIZATION DEEMS APPROPRIATE SHOULD BE SUBMITTED.

ANY SUBMISSION DEADLINES

SUBMISSIONS WILL BE CONSIDERED WHEN RECEIVED.

RESTRICTIONS AND LIMITATIONS ON AWARDS

THERE ARE NO RESTRICTIONS OR LIMITATIONS ON AWARDS OTHERS THAN THEY BE USED FOR QUALIFIED PURPOSES.

Nelson Family Foundation
EIN: 23-3064865
Form 990-PF, Part XV, Line 3(a)
(03/01/14 – 02/28/15)

<u>Name & Address</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>
Chastain Park Conservancy 400 Powers Ferry Road, NW Atlanta, GA 30342	\$ 250	04/04/14	1126
Ball State University Foundation Martin Riverside P.O. Box 672 Muncie, IN 47308-0672	\$ 250	10/09/14	1127
Family Equality Council P.O. Box 206 Boston, MA 02133	\$ 2,000	10/22/14	1128
Voices for Georgia's Children 100 Edgewood Avenue Atlanta, GA 30303	\$ 1,200	10/22/14	1129
Atlanta History Center 130 West Paces Ferry Road NW Atlanta, GA 30305-1366	\$ 1,000	10/27/14	1130
Cristo Rey Atlanta Jesuit High School Cristo Rey High School 680 West Peachtree Street NW Atlanta, GA 30308	\$ 5,000	11/03/14	1131
Sigma Phi Epsilon Educational 310 South Boulevard P. O. Box 1901 Richmond, VA 23218	\$ 1,200	12/19/14	1133
Special Olympics Suite 400, Building 400 4000 DeKalb Technology Pkwy Atlanta, GA 30340	\$ 500	12/19/14	1134

Nelson Family Foundation
EIN: 23-3064865
Form 990-PF, Part XV, Line 3(a)
(03/01/14 – 02/28/15)

<u>Name & Address</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>
Heifer International P.O. Box 8058 One World Avenue Little Rock, AR 72203-8058	\$ 3,000	12/19/14	1135
The Georgia Aquarium 225 Baker Street Atlanta, GA 30313	\$ 10,000	12/19/14	1136
Trees Atlanta 225 Chester Avenue Atlanta, GA 30326	\$ 500	12/19/14	1137
AIR, Inc. Campus Unit 8301 Stetson University DeLand, FL 32723	\$ 1,500	12/19/14	1138
The Nature Conservancy in GA Suite 2250 100 Peachtree Street NW Atlanta, GA 30303	\$ 1,000	12/19/14	1139
Atlanta Humane Society 981 Howell Mill Road NW Atlanta, GA 30318	\$ 500	12/19/14	1140
American Cancer Society P.O. Box 5111 Atlanta, GA 30302-5111	\$ 2,000	12/19/14	1141
Public Broadcasting Atlanta 740 Bismark Road NE Atlanta, GA	\$ 2,000	12/19/14	1142

Nelson Family Foundation
EIN: 23-3064865
Form 990-PF, Part XV, Line 3(a)
(03/01/14 – 02/28/15)

<u>Name & Address</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>
Heart Mountain Wyoming Foundation 1539 Road 19 Powell, Wyoming 82435	\$ 1,000	12/19/14	1143
Meals on Wheels 1705 Commerce Drive NW Atlanta, GA 30328-3107	\$ 500	12/19/14	1144
Truancy Intervention Project 395 Pryor Street, Ste 4122 Atlanta, GA 30312	\$ 500	12/19/14	1145
Forever Family 387 Joseph Lowery Boulevard Atlanta, GA 30310	\$ 1,000	12/19/14	1146
Alliance Theatre 1280 Peachtree Street NE Atlanta, GA 30309-9986	\$ 1,000	12/19/14	1147
Georgia Justice Project 438 Edgewood Avenue Atlanta, GA 30312	\$ 1,500	12/19/14	1148
Atlanta Community Food Bank 732 Joseph Lowery Boulevard NW Atlanta, GA 30318-6628	\$ 10,000	12/19/14	1149
Marcus Autism Center 1920 Briarcliff Road NE Atlanta, GA 30329	\$ 10,000	12/19/14	1150

Nelson Family Foundation
EIN: 23-3064865
Form 990-PF, Part XV, Line 3(a)
(03/01/14 – 02/28/15)

Name & Address	Amount	Date	Check #
Atlanta Symphony Orchestra Suite 4074 1280 Peachtree Street NE Atlanta, GA 30309-3552	\$ 1,000	12/19/14	1151
High Museum of Art 1280 Peachtree Street NE Atlanta, GA 30309-9800	\$ 1,000	12/19/14	1152
Woodruff Arts Center 1280 Peachtree Road NE Atlanta, GA 30309	\$ 1,000	12/19/14	1153
American Foundation for the Blind Suite 1102 2 Penn Plaza New York, NY 1117-1233	\$ 1,000	12/19/14	1154
Smile Train P.O. Box 96208 Washington, D. C. 20090-6208	\$ 500	12/19/14	1155
National Patriotism Foundation 1927 Piedmont Circle NE Atlanta, GA 30324	\$ 10,000	12/22/14	1156
The Carter Center One Copenhill Atlanta, GA 30307	\$ 2,829.01	12/22/14	1157
American Public Media 480 Cedar Street St. Paul, MN 55101, USA	\$ 1,000	01/08/15	1158
TOTAL	<u>\$73,229</u>		