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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 05-01-2014 , and ending 04-30-2015

Name of foundation
JJ WIGGINS MEMORIAL TRUST

A Employer identification number
59-2675273

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
PO BOX 1111

B Telephone number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
MOORE HAVEN, FL 33471

C If exemption application is pending, check here ▶ ☐

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

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

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

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 4,295,121

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

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

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	26,715	26,713	26,715	
	4	Dividends and interest from securities	46,399	46,399	46,399	
	5a	Gross rents	46,800	46,800	46,800	
	b	Net rental income or (loss) 46,800				
	6a	Net gain or (loss) from sale of assets not on line 10	31,091			
	b	Gross sales price for all assets on line 6a 956,407				
	7	Capital gain net income (from Part IV, line 2)		82,807		
	8	Net short-term capital gain			80,470	
	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)	9,120		9,120	
	12	**Total.** Add lines 1 through 11	160,125	202,719	209,504	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	79,500	19,875	39,750	19,875
	14	Other employee salaries and wages	55,733	13,933	8,092	33,708
	15	Pension plans, employee benefits	4,313	638	2,043	1,632
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	10,160	5,080	2,540	2,540
	c	Other professional fees (attach schedule)	32,129	32,129		
	17	Interest	358	358		
	18	Taxes (attach schedule) (see instructions)	9,757		7,394	
	19	Depreciation (attach schedule) and depletion	61,013	17,115	22,956	
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	78,067	19,423	21,104	21,830
	24	**Total operating and administrative expenses.** Add lines 13 through 23	331,030	108,551	103,879	79,585
	25	Contributions, gifts, grants paid	62,000			62,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	393,030	108,551	103,879	141,585
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-232,905			
	b	**Net investment income** (if negative, enter -0-)		94,168		
	c	**Adjusted net income** (if negative, enter -0-)			105,625	

Part II **Balance Sheets** Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

			Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	320,552	187,068	187,068
	3	Accounts receivable ▶ 2,700			
		Less allowance for doubtful accounts ▶		2,700	2,700
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	7,491	8,541	8,541
	10a	Investments—U S and state government obligations (attach schedule)	19,034	13,452	14,667
	b	Investments—corporate stock (attach schedule)	1,226,411	1,213,832	1,698,093
	c	Investments—corporate bonds (attach schedule)	959,362	915,722	927,772
	11	Investments—land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach schedule) ▶			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ 2,097,690			
		Less accumulated depreciation (attach schedule) ▶ 694,735	1,444,437	1,402,955	1,402,955
	15	Other assets (describe ▶)	50,462	53,325	53,325
	16	**Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	4,027,749	3,797,595	4,295,121
Liabilities	17	Accounts payable and accrued expenses	7	1,660	
	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)	7	1,660	
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	-882,863	-1,114,670	
	25	Temporarily restricted	4,910,605	4,910,605	
	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			
	30	**Total net assets or fund balances** (see instructions)	4,027,742	3,795,935	
	31	**Total liabilities and net assets/fund balances** (see instructions)	4,027,749	3,797,595	

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	4,027,742
2	Enter amount from Part I, line 27a	2	-232,905
3	Other increases not included in line 2 (itemize) ▶	3	1,098
4	Add lines 1, 2, and 3	4	3,795,935
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	3,795,935

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	SEE ATTACHED SHEET	P	2014-05-01	2015-04-30
b	SEE ATTACHED SHEET	P	2013-05-01	2015-04-30
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	852,330		771,860	80,470
b	101,776		101,740	36
c				
d				
e				

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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				80,470
b				36
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	82,807
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	80,470

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	149,754	2,968,727	0 050444
2012	164,367	2,802,393	0 058652
2011	152,557	3,061,051	0 049838
2010	160,253	3,153,578	0 050816
2009	194,008	3,131,223	0 061959

2	**Total** of line 1, column (d).	2	0 271709
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 054342
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	2,898,737
5	Multiply line 4 by line 3.	5	157,523
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	942
7	Add lines 5 and 6.	7	158,465
8	Enter qualifying distributions from Part XII, line 4.	8	141,585

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	1,883
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2	3	1,883
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	1,883
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — 6a — 500		
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	500
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached	8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶	9	1,383
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶FL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b		
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9	Yes	
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities (continued)

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶JOSEPH P BRANCH Telephone no ▶(863) 946-3400

Located at ▶US HIGHWAY 27 NORTH MOORE HAVEN FL ZIP+4 ▶33471

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

			Yes	No
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

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

	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)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2014 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
ETTA HOLBROOK PO BOX 213 MOORE HAVEN, FL 33471	TRUSTEE 25 00	26,500	0	0
LE STROPE 399 AVENUE J MOORE HAVEN, FL 33471	TRUSTEE 25 00	26,500	0	0
JOSEPH P BRANCH PO BOX 430 MOORE HAVEN, FL 33471	TRUSTEE 25 00	26,500	0	0

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

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

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

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

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

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 SEE PART XV 60 SCHOLARSHIPS WERE GIVEN TO 60 INDIVIDUALS	62,000
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	2,867,075
b	Average of monthly cash balances	1b	40,755
c	Fair market value of all other assets (see instructions)	1c	35,050
d	**Total** (add lines 1a, b, and c)	1d	2,942,880
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	2,942,880
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	44,143
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,898,737
6	**Minimum investment return.** Enter 5% of line 5	6	144,937

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

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	141,585
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	141,585
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	141,585

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				
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.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 141,585				
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.				
e Remaining amount distributed out of corpus	141,585			
5 Excess distributions carryover applied to 2014 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	141,585			
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				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling. . . . . . . ▶

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	105,625	84,632	121,165	135,898	447,320
b 85% of line 2a	89,781	71,937	102,990	115,513	380,221
c Qualifying distributions from Part XII, line 4 for each year listed	141,585	149,754	164,918	153,360	609,617
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	141,585	149,754	164,918	153,360	609,617
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets		4,545,560	4,362,712	4,373,017	13,281,289
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)		3,863,726	3,733,720	3,766,763	11,364,209
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	96,625	98,957	93,413	102,035	391,030
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

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

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

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

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

GREGORY BOND
PO BOX 1111
MOORE HAVEN, FL 33471
(863) 946-3400

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

SEE THE ATTACHED SCHOLARSHIP CRITERIA

c Any submission deadlines

APPLICATIONS MUST BE SUBMITTED BY JUNE 30

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

SEE THE ATTACHED SCHOLARSHIP CRITERIA

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*				
MULTIPLE INDIVIDUALS PO BOX 1111 MOORE HAVEN, FL 334711111	NNE		TUITION & BOOKS	62,000
Total . . . . ▶ 3a				62,000
b *Approved for future payment*				
Total . . . . ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a GROVE INCOME					
b CATTLE					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments			14	26,715	
4 Dividends and interest from securities			14	46,399	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property			16	46,800	
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			14	82,807	-51,716
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a MISCELLANEOUS INCOME					8,570
b HAY INCOME					550
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				202,721	-42,596

13 Total. Add line 12, columns (b), (d), and (e) . . . 13 160,125

(See worksheet in line 13 instructions to verify calculations)

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

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

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

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

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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

****** | 2015-08-12 | ******

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed	PTIN
SANKEY E WEBB III		2015-08-12	☐	P00941390

Firm's name ▶ WEBB LORAH & COMPANY PL CPAS

Firm's EIN ▶ 65-0161812

Firm's address ▶ 1107 WEST MARION AVE UNIT 115 PUNTA GORDA, FL 33950

Phone no (941) 637-8884

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No 1545-0172
2014
Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
JJ WIGGINS MEMORIAL TRUST	INDIRECT DEPRECIATION	59-2675273

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	230

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	34,845
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		14,911	5 0	HY	200 DB	2,982
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	38,057
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 . . . . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI Amortization

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

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

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

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Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No 1545-0172
2014
Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
JJ WIGGINS MEMORIAL TRUST	GROVE INCOME	59-2675273

Part I **Election To Expense Certain Property Under Section 179**
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property **)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	14,754

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		11,888	7 0	HY	200 DB	1,698
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV **Summary** (see instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	16,452
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)
Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions)					
43 Amortization of costs that began before your 2014 tax year				**43**	
44 Total. Add amounts in column (f) See the instructions for where to report				**44**	

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No 1545-0172

2014

Attachment Sequence No **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
JJ WIGGINS MEMORIAL TRUST	CATTLE	59-2675273

Part I Election To Expense Certain Property Under Section 179
Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015 Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property **)** (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		43,350	5 0	HY	150 DB	6,504
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions.)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	6,504
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)
Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1	**28**	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1	**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

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

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*		

Part VI **Amortization**

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

43 Amortization of costs that began before your 2014 tax year	**43**	
44 Total. Add amounts in column (f) See the instructions for where to report	**44**	

TY 2014 Accounting Fees Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WEBB, LORAH & CO, PL	10,160	5,080	2,540	2,540
1107 WEST MARION AVE, UNIT 115				
PUNTA GORDA, FL 33950				

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

TY 2014 Depreciation Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
ORANGE GROVE	1980-06-01	201,600							
IRRIGATION SYSTEM	2013-06-01	100,000	4,583	S/L	20 0000	5,000		5,000	
PUMP STATION, FILTERS & POWER UNIT	2013-06-01	75,000	4,583	S/L	15 0000	5,000		5,000	
WELL PUMP	2013-06-01	2,000	262	S/L	7 0000	286		286	
DRAINAGE PUMP	2013-06-01	35,000	3,208	S/L	10 0000	3,500		3,500	
TREES - HEALTHY	2013-06-01	50,000	4,583	S/L	10 0000	834		834	
TREES - NOT HEALTHY BUT PRODUCING	2013-06-01	8,000	733	S/L	10 0000	134		134	
FENCE - PASTURE	2014-08-12	7,112		200DB	7 0000	1,016		1,016	
FENCE FOR COW PENS	2014-09-22	3,731		200DB	7 0000	533		533	
COW PENS	2014-10-15	1,045		200DB	7 0000	149		149	
BROOD COWS - 18 HEADS	2014-08-16	36,550		150DB	5 0000	5,483		5,483	
BROOD COW	2014-10-03	2,050		150DB	5 0000	308		308	
TWO YEAR OLD BN BULL - 345A	2014-12-13	4,750		150DB	5 0000	713		713	
YOUTH CENTER LAND	1980-06-01	84,000							
CALCULATOR	1989-08-30	107	107	S/L	5 0000				
FILE CABINET	1989-09-11	244	244	S/L	7 0000				
LEGAL FILE CABINET	1989-10-18	267	267	S/L	7 0000				
CARPET-BOARD ROOM	1990-05-06	195	195	S/L	7 0000				
OFFICE FURNITURE	1990-04-20	2,965	2,965	S/L	7 0000				
CARPET	1990-04-24	222	206	S/L	7 0000				

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
FLEXARM LAMP	1990-05-09	60	60	S/L	7 0000				
COMPUTER WORKSTATION	1990-05-16	180	180	S/L	7 0000				
COMPUTER HUTCH	1990-05-16	140	140	S/L	7 0000				
PRINTER STAND	1990-05-16	160	160	S/L	7 0000				
4DWR FILE CABINET	1991-04-30	300	300	S/L	7 0000				
4DWR FILE CABINET	1990-10-10	150	150	S/L	7 0000				
PAPER SHREDDER	1990-05-18	300	300	S/L	5 0000				
EXECUTIVE CHAIR	1992-10-07	356	356	S/L	7 0000				
MOCHA BROWN CHAIR	1992-09-03	250	250	S/L	7 0000				
MOCHA BROWN CHAIR	1992-09-03	250	250	S/L	7 0000				
MOCHA BROWN CHAIR	1992-09-03	250	250	S/L	7 0000				
DESK	1992-06-08	345	345	S/L	7 0000				
CREDENZA	1992-06-08	295	295	S/L	7 0000				
CREDENZA	1992-06-08	295	295	S/L	7 0000				
SECRETARIAL DESK	1992-06-08	325	325	S/L	7 0000				
6 FOLDING CHAIRS & 2 TABLES	1992-06-08	944	944	S/L	7 0000				
FAX MACHINE	1995-08-23	239	239	S/L	7 0000				
OIL PAINTING	1995-10-26	328	328	S/L	7 0000				
PORTRAITS	1996-03-22	3,846	3,846	S/L	7 0000				
PORTRAIT	1996-07-19	1,336	1,336	S/L	7 0000				

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
TELESCOPING DESK	1997-07-16	530	530	S/L	7 0000				
PORTRAITS	1997-09-09	5,741	5,741	S/L	7 0000				
JOHN DEERE 2555 TRACT	1991-04-30	20,079	20,079	S/L	7 0000				
TRAILER	1993-01-07	1,250	1,250	S/L	5 0000				
STAPLE GUN	1997-09-29	210	210	S/L	5 0000				
15 TABLES	1992-08-28	3,150	3,150	S/L	7 0000				
60 SPECTRUM CHAIRS	1992-08-28	5,540	5,540	S/L	7 0000				
BOOKCASE	1992-09-01	693	693	S/L	7 0000				
204 FOLDING CHAIRS	1992-09-04	1,876	1,876	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
50 X 100 CAPRI POOL TABLES	1992-09-12	1,795	1,795	S/L	7 0000				
ALUMINUM TABLE TENNIS	1992-09-12	599	599	S/L	7 0000				
ALUMINUM TABLE TENNIS	1992-09-12	599	599	S/L	7 0000				
ID CAMERA SYSTEM	1992-10-12	1,461	1,461	S/L	7 0000				
HOTPOINT REFRIGERATOR	1992-09-30	629	629	S/L	7 0000				
VIDEO PROJECTION UNIT	1992-10-01	5,600	5,600	S/L	7 0000				
CHAIRS	1993-01-04	288	288	S/L	7 0000				
MICROWAVE	1994-06-07	150	150	S/L	7 0000				

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
AIR HOCKEY	1994-06-07	2,695	2,695	S/L	7 0000				
SIDE GUARDS - AIR HOCKEY	1994-08-01	190	190	S/L	7 0000				
BIKE RACK	1994-08-22	375	375	S/L	7 0000				
FREEZER	1997-06-03	325	325	S/L	7 0000				
YOUTH CENTER	1992-05-01	807,308	443,179	S/L	31 5000	20,182	5,765		
LAND IMPROVE -SITE PREPARATION	1993-04-28	23,471							
CARPETING	1992-09-01	7,098	7,098	S/L	7 0000				
SECURITY FENCING	1992-09-24	2,130	2,130	S/L	15 0000				
LANDSCAPING - TREES & SHRUBS	1992-10-14	1,842	1,842	S/L	15 0000				
SECURITY & FIRE ALARM	1992-10-08	2,875	2,875	S/L	7 0000				
LANDSCAPING - TREES	1992-10-20	1,500	1,500	S/L	15 0000				
LANDSCAPING TREES	1992-11-16	2,332	2,332	S/L	15 0000				
LANDSCAPING - SOD	1992-12-01	2,784	2,784	S/L	15 0000				
J J WIGGINS SIGN	1993-05-07	690	690	S/L	7 0000				
LANDSCAPING PLANTS	1993-11-15	600	600	S/L	15 0000				
HANDY CAP ENTRANCE WAY	1996-07-26	4,775	2,124	S/L	39 0000	119			
VOLLEYBALL STANDARDS	1999-06-09	589	589	200DB	5 0000				
A/C UNIT - SOUTH ENTRANCE	2000-05-10	1,820	1,820	200DB	7 0000				
LTS 45A, 45B 4 6 ACRES GLADES LITTLE RANCH	1988-11-14	24,500							
SAFE	2000-11-30	1,028	1,028	S/L	7 0000				

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
A/C UNIT	2001-03-14	2,500	2,500	S/L	5 0000				
FURNITURE	2002-07-09	504	504	200DB	7 0000				
SPORTING EQUIPMENT	2003-04-18	1,660	1,660	200DB	5 0000				
SIGNS	2004-05-11	300	300	200DB	5 0000				
ROOFING	2006-12-07	58,156	10,723	S/L	39 0000	1,453	414		
COPIER	2008-01-16	623	609	200DB	7 0000	14			
SIGN	2007-12-03	828	413	150DB	15 0000	48			
COMPUTER & 22" SCREEN	2008-08-05	615	615	200DB	5 0000				
CHAIN SAW	2008-12-02	320	297	200DB	7 0000	14			
10 LIFETIME TABLES	2009-02-15	1,434	1,242	S/L	7 0000	102			
10 FOLDING TABLES	1992-08-11	591	591	S/L	7 0000				
GRASSHOPPER MOWER	2009-08-25	8,800	7,818	200DB	7 0000	393			
POLE BARN ROOF	2004-09-15	8,946	2,704	S/L	39 0000	281			
POLE BARN	2009-09-30	5,411	626	S/L	39 0000	135			
CONCRETE BLOCK BUILDING	2009-09-30	18,699	2,162	S/L	39 0000	468	468		
AGAPE SCHOOL/CHURCH	2009-09-30	418,692	48,411	S/L	39 0000	10,468	10,468		
TABLE & CHAIRS	2011-04-21	500	324	200DB	7 0000	50			
BLOCK BUILDING	2011-02-28	10,416	857	S/L	39 0000	267			
A/C BLOCK BLDG	2011-02-28	6,817	2,096	150DB	15 0000	472			
CARPETING - BLOCK BLDG	2011-02-28	1,200	778	200DB	7 0000	121			

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
SECURITY LIGHTS - BLOCK BLDG	2011-02-28	429	100	S/L	15 0000	29			
A/C FENCE	2011-11-02	1,950	325	S/L	15 0000	130			
A/C UNIT	2011-11-16	1,000	242	S/L	10 0000	100			
ROOFING	2013-02-11	4,855	150	S/L	39 0000	125			
COMPUTER	2013-07-08	846	483	200DB	7 0000	104			
RESERVOIR 6 ACRES	2013-06-01	15,000							
2014 POLARIS	2014-08-18	14,202		200DB	5 0000	2,840			
POLARIS - WINDSHIELD	2014-09-22	374		200DB	5 0000	75			
BLOWER	2014-10-14	335		200DB	5 0000	67			

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

TY 2014 Gain/Loss from Sale of Other Assets Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
TREES - HEALTHY	2013-06	PURCHASE	2014-07			50,000			-44,583	5,417
TREES - NOT HEALTHY BUT PRODUCING	2013-06	PURCHASE	2014-07			8,000			-7,133	867

TY 2014 Investments Corporate Bonds Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Name of Bond	End of Year Book Value	End of Year Fair Market Value
50,000 MORGAN STANLEY		
2000,000 JP MORGAN		
100,000 WACHOVIA		
100,000 PROCTER & GAMBLE		
100,000 GOLDMAN SACHS GROUP	98,030	106,404
50,000 GENERAL ELECTRIC CAP		
50,000 BEAR STEARNS		
100,000 BEAR STEARNS	106,242	111,274
1750 DOMINION RES INC		
ACCRUED INCOME - FIXED INCOME		2,468
100,000 UNITEDHEALTH GROUP	100,334	100,193
100,000 IBM	103,281	101,694
50,000 WESTPAC BKG CORP		
100,000 TOTAL CAP SA	105,059	101,084
100,000 BHP BILLITON FIN USA		
100,000 TOYOTA MOTOR	99,914	100,385
100,000 COCA COLA	99,052	100,060
100,000 CITIGROUP	101,851	101,915
100,000 BP CAP MKTS	101,959	102,295

TY 2014 Investments Corporate Stock Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1,000 JP MORGAN		
745 JP MORGAN	33,948	47,129
1,000 US BANCORP		
745 US BANCORP	22,596	31,938
725 WASTE MANAGEMENT		
170 WASTE MANAGEMENT	4,831	8,420
1,160 ISHRES MSCI SINGAPORE	14,065	15,869
1,175 PFIZER		
880 PFIZER	22,211	29,858
1,200 AT&T		
900 AT&T	21,731	31,176
1,500 GENERAL ELECTRIC		
1125 GENERAL ELECTRIC	9,820	30,465
1,000 SELECT SECTOR SPDR TR UTILITIE	34,001	44,220
1000 COCA COLA CO		
745 COCA COLA CO	16,250	30,217
1200 ALTRIA GROUP		
900 ALTRIA GROUP	15,314	45,045
125 INTERNATIONAL BUSINESS MACHINES		
95 INTERNATIONAL BUSINESS MACHINES	7,450	16,273
1610.981 JONES LANG LASALLE INCOME		
2,250 FORD MOTOR		
1345 FORD MOTOR	16,506	21,251
200 AGRIUM INC		
40 AGRIUM	3,377	4,145
200 KRAFT FOODS		
85 KRAFT FOODS	2,699	7,204
200 PHILLIPS 66		
165 PHILLIPS 66	4,837	13,086
210 VANGUARD SMALL CAP	12,709	22,676

Name of Stock	End of Year Book Value	End of Year Fair Market Value
250 DISNEY WALT CO		
185 DISNEY WALT CO	5,725	20,113
250 GOLDMAN SACHS GROUP		
185 GOLDMAN SACHS GROUP	24,903	36,338
250 JOHNSON & JOHNSON		
185 JOHNSON & JOHNSON	12,227	18,352
250 NOVARTIS AG		
185 NOVARTIS AG	10,289	18,833
250 UNITED TECHNOLOGIES		
185 UNITED TECHNOLOGIES	5,468	21,044
300 ABBOTT		
225 ABBOTT	5,192	10,445
300 ABBVIE, INC		
225 ABBVIE	5,630	14,549
300 CHEVRON CORP		
225 CHEVRON CORP	15,909	24,985
300 GLAXOSMITHKLINE		
225 GLAXOSMITHKLINE	11,048	10,384
300 TOTAL SA SPDR - FRANCE		
85 TOTAL SA SPDR - FRANCE	5,017	4,599
300 WISDOMTREE	12,681	14,019
305 MARKET VECTORS ETF	15,514	16,632
400 EXXON CORPORATION		
300 EXXON CORPORATION	6,973	26,211
400 ISHARES S&P GLOBAL INFO	25,336	39,504
400 ISHARES S&P GLOBAL TELE	22,271	25,872
400 MCDONALDS CORP		
300 MCDONALDS CORP	16,892	28,965
400 NEXTERA ENERGY		
300 NEXTERA ENERGY	16,153	30,279

Name of Stock	End of Year Book Value	End of Year Fair Market Value
200 YUM BRANDS		
85 YUM BRANDS	2,097	7,307
440 CONOCOPHILLIPS		
330 CONOCOPHILLIPS	16,275	22,414
450 ISHARES DJ SELECT DIVIDEND	25,928	35,249
450 MICROSOFT CORP		
340 MICRROSOFT CORP	1,063	16,538
450 PEPSICO		
340 PEPSICO	20,108	32,341
500 KIMBERLY CLARK		
375 KIMBERLY CLARK	21,156	41,134
500 VERIZON COMMUNICATIONS		
375 VERIZON COMMUNICATIONS	12,548	18,915
505 ISHARES MSCI CDA		
600 MONDELEZ INTL INC		
445 MONDELEZ INTL INC	8,741	17,075
615 ISHARES INC MSCI AUSTRALIA	14,332	14,342
690 ISHARES S&P GLOBAL ENERGY	29,208	26,862
75 APPLE		
395 APPLE	19,244	49,434
750 MERCK & CO		
560 MERCK & CO	22,790	33,354
ACCRUED INCOME - EQUITIES		1,035
1010 ISHARES CORE S&P MID CAP ETF	119,888	151,318
1005 CEF ISHARES CORE S&P SMALL CAP	90,450	115,887
2040 ISHARES MSCI EMERGING MARKETS	88,874	87,475
45 HALYARD HEALTH	880	2,182
505 ISHARES MSCI CANADA	10,677	14,706
5,268.704 MANAGERS BOND FUND	150,000	146,523
6,734.007 ROBECO BOSTON PARTNERS	100,000	103,906

TY 2014 Investments Government Obligations Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

US Government Securities - End of Year Book Value: 13,452

US Government Securities - End of Year Fair Market Value: 14,605

State & Local Government Securities - End of Year Book Value:

State & Local Government Securities - End of Year Fair Market Value:

TY 2014 Land, Etc. Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDING & EQUIPMENT	1,749,119	694,735	1,054,384	1,054,384
LAND	348,571		348,571	348,571

TY 2014 Other Assets Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
UTILITY DEPOSITS	7,510	7,510	7,510
CONSTRUCTION IN PROGRESS	42,952	45,815	45,815

TY 2014 Other Expenses Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
GROVE INCOME				
COST OF GOODS SOLD	11,465		11,465	
CATTLE				
COST OF GOODS SOLD	7,165		7,165	
EXPENSES				
REPAIRS & MAINTENANCE	12,333	3,524	176	8,633
INSURANCE	20,327	8,537	610	11,180
UTILITIES	25,708	7,345	1,653	1,000
OFFICE EXPENSES	69	17	35	17
DONATION	1,000			1,000

TY 2014 Other Income Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
MISCELLANEOUS INCOME	8,570		8,570
HAY INCOME	550		550

TY 2014 Other Increases Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Description	Amount
BOOK DEPRECIATION DIFFERENCE	1,098

TY 2014 Other Professional Fees Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT & ACCOUNT MANAGEMENT	32,129	32,129		

TY 2014 Taxes Schedule

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX	1,883			
PROPERTY TAXES	480			
GROVE INCOME	7,394		7,394	

TY 2014 GeneralDependencySmall

Name: JJ WIGGINS MEMORIAL TRUST

EIN: 59-2675273

Business Name or Person Name:

Taxpayer Identification Number:

Form, Line or Instruction Reference:

Regulations Reference:

Description: OUT OF BONUS DEPR-ALL PROP

Attachment Information: YEAR ENDED: APRIL 30, 2015 59-2675273 J.J. WIGGINS MEMORIAL TRUST P.O. BOX 1111 MOORE HAVEN, FL 33471 ELECTING OUT OF BONUS DEPRECIATION ALLOWANCE FOR ALL ELIGIBLE DEPRECIABLE PROPERTY THE TAXPAYER ELECTS OUT OF FIRST-YEAR BONUS DEPRECIATION ALLOWANCE UNDER IRC SECTION 168(K) FOR ALL ELIGIBLE ASSET CLASSES OF DEPRECIABLE PROPERTY ACQUIRED AFTER DECEMBER 31, 2007. THIS ELECTION APPLIES TO ALL ELIGIBLE DEPRECIABLE PROPERTY PLACED IN SERVICE DURING THE TAX YEAR.

JJ Wiggins Memorial Trust
2014-2015 SCHEDULE D ACTIVITY

DESCRIPTION	DATE ACQUIRED	L-T=1 S-T=2	DATE SOLD	SALE PRICE	BASIS	GAIN(LOSS)
Government natl mtg assn pool #163108		1	05/15/13	11.06	11.06	-
General Electrip Cap Corp Note		1	05/13/14	$50,000 00	$51,470.50	(1,470.50)
Morgan Stanley Note		1	05/13/14	$50,000 00	$50,424.50	(424.50)
Government natl mtg assn pool #591248		1	05/15/14	$666.95	$697.59	(30.64)
Government natl mtg assn pool #513286		1	05/15/14	$36.01	$36.20	(0.19)
Government Natl Mtg Assn Pool #591248		1	06/16/14	244 63	255.87	(11.24)
Government Natl Mtg Assn Pool #513286		1	06/16/14	36.19	36.38	(0.19)
Government Natl Mtg Assn Pool #163108		1	06/16/14	10.17	10.17	-
Government Natl Mtg Assn Pool #591248		1	07/15/14	$1,095 23	$1,145.54	(50.31)
Government Natl Mtg Assn Pool #513286		1	07/15/14	$36 37	$36.56	(0.19)
Government Natl Mtg Assn Pool #163108		1	07/15/14	$10.72	$10.72	-
Wachovia Corp		1	08/01/14	$100,000 00	$98,761.00	1,239.00
AT&T		1	08/08/14	4,749 86	3,663.23	1,086.63
Abbotts Lab		1	08/08/14	1,475.38	933.56	541 82
Abbvie Inc		1	08/08/14	1,849 52	1,012.36	837.16
Agrium Inc		1	08/08/14	2,296 56	2,110.88	185.68
Altria Group		1	08/08/14	$5,497.74	$2,753.07	$2,744 67
Apple Inc		1	08/08/14	$5,695 97	$3,017.53	2,678.44
BHP Billiton Fin		1	08/08/14	$102,203 00	$102,267.00	(64.00)
Chevron		1	08/08/14	$4,422.67	$2,475.38	1,947 29
Coca Cola Co		1	08/08/14	$4,522 18	$2,920.14	1,602.04
Conoco Phillips		1	08/08/14	$4,026 66	$2,635.61	1,391.05
Disney		1	08/08/14	$2,601.39	$928.33	1,673 06
Exxon		1	08/08/14	$4,457.82	$2,732.18	1,725.64
Ford		1	08/08/14	$4,342 04	$3,905.07	436.97
General Electric		1	08/08/14	$4,273.28	$6,279.38	(2,006 10)
Glaxosmithkline		1	08/08/14	$1,709 53	$1,844.85	(135.32)
Goldman Sachs		1	08/08/14	$5,114.73	$5,224 43	(109.70)
IBM		1	08/08/14	$2,816.70	$1,176.24	1,640 46
JP Morgan Chase		1	08/08/14	$6,442.72	$5,620.26	822.46
Johnson & Johnson		1	08/08/14	$2,999.18	$2,045.33	953 85
Kimberly Clark		1	08/08/14	$5,770.19	$3,381.68	2,388 51
Kraft Foods		1	08/08/14	$1,359.33	$816.04	543.29
McDonalds		1	08/08/14	$4,239.57	$3,812.18	427 39
Merck & Co		1	08/08/14	$4,804.51	$4,469.09	335 42
Microsoft		1	08/08/14	$2,156.20	$156.25	1,999.95
Mondelez Intl		1	08/08/14	$2,521.69	$1,408.89	1,112 80
Nextera Energy		1	08/08/14	$4,202.22	$2,430.98	1,771 24
Novartis		1	08/08/14	$2,607.09	$1,736.33	870.76
Pepsico		1	08/08/14	$4,476.40	$3,057.75	1,418 65
Pfizer		1	08/08/14	$3,845 38	$3,426.64	418 74
Phillips 66		1	08/08/14	$2,031 95	$783.26	1,248.69
Total S A		1	08/08/14	$2,267.41	$2,065.88	201.53
US Bancorp		1	08/08/14	$4,760 31	$3,981.85	778.46
United Technologies Corp		1	08/08/14	$3,159 68	$886.70	2,272.98
Verizon		1	08/08/14	$2,742.50	$1,888.84	853.66
Waste Mgmt		1	08/08/14	$3,573 92	$2,745.50	828.42
Yum Brands		1	08/08/14	$1,754 08	$616.63	1,137.45
Government Natl Mtg Assn Pool #591248		1	08/15/14	$202.04	$211.32	(9.28)
Government Natl Mtg Assn Pool #513286		1	08/15/14	$36.55	$36.74	(0.19)
Government Natl Mtg Assn Pool #163108		1	08/15/14	$10 80	$10.80	-
Procter & Gamble		1	08/15/14	$100,000.00	$98,725.00	1,275.00
Agrium Inc		1	08/18/14	$6,745.72	$6,332.62	413.10
Ford		1	08/18/14	$6,929 84	$6,125.60	804.24
Kraft Foods		1	08/18/14	$4,243.02	$2,420.12	1,822.90
Total S A		1	08/18/14	$10,598.53	$9,739.12	859.41
Waste Mgmt		1	08/18/14	$20,338 27	$13,465.62	6,872.65
Yum Brands		1	08/18/14	$5,279.50	$1,849.87	3,429.63
Agrium Inc		1	08/19/14	$4,540.64	$4,221.75	318.89
Westpac Bkg Corp		1	08/26/14	$50,974 00	$52,443.00	(1,469.00)
Government Natl Mtg Assn Pool #591248		1	09/15/14	$1,621 03	$1,695.49	(74.46)
Government Natl Mtg Assn Pool #513286		1	09/15/14	$36.73	$36.93	(0.20)
Government natl mtg assn pool #163108		1	09/15/14	$10 88	$10.88	-
Jones Lang Lasalle Income Property Trust		1	09/26/14	$12,017.71	$24,111.84	(12,094.13)
Jones Lang Lasalle Income Property Trust		1	10/09/14	$4,851.44	$9,327.71	(4,476.27)
Government natl mtg assn pool #591248		1	10/15/14	$148 87	$155.71	(6.84)
Government natl mtg assn pool #513286		1	10/15/14	$36.92	$37.12	(0.20)
Government natl mtg assn pool #163108		1	10/15/14	$10.96	$10.96	-

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DESCRIPTION	DATE ACQUIRED	L-T=1 S-T=2	DATE SOLD	SALE PRICE	BASIS	GAIN(LOSS)
Dominion Res Inc VA		1	10/15/14	$43,750 00	$49,608.48	(5,858.48)
Government natl mtg assn pool #591248		1	11/17/14	$149 67	$156.55	(6 88)
Government natl mtg assn pool #513286		1	11/17/14	$37.10	$37.30	(0 20)
Government natl mtg assn pool #163108		1	11/17/14	$11.05	$11.05	-
AT&T		1	11/25/14	$5,828.49	$4,477.27	1,351 22
Abbot Labs		1	11/25/14	$1,728.96	$1,066.92	662 04
Abbvie Inc.		1	11/25/14	$2,601.74	$1,156.98	1,444.76
Agrium Inc.		1	11/25/14	$1,020.32	$844.35	175.97
Altria Group		1	11/25/14	$8,064.19	$3,042.05	5,022 14
Apple Inc.		1	11/25/14	$8,044.57	$3,520.44	4,524.13
Chevron Corp		1	11/25/14	$4,650.49	$2,829 00	1,821.49
Coca Cola		1	11/25/14	$6,150.96	$3,554 95	2,596 01
Conocophillips		1	11/25/14	$4,332.80	$3,162.74	1,170 06
Disney		1	11/25/14	$3,125.95	$1,083 05	2,042.90
Exxon Mobil		1	11/25/14	$5,248 25	$3,302 07	1,946 18
Ford		1	11/25/14	$3,828.66	$3,828.50	0 16
General Electric		1	11/25/14	$5,486.69	$6,766 12	(1,279.43)
Glaxosmithkline		1	11/25/14	$1,853.75	$2,054 25	(200 50)
Goldman Sachs		1	11/25/14	$6,578.97	$6,095.16	483 81
Halyard Health Inc		1	11/25/14	$388 54	$200 91	187.63
IBM		1	11/25/14	$2,415.46	$1,176 24	1,239 22
JP Morgan		1	11/25/14	$8,424.31	$6,745.87	1,678 44
Johnson & Johnson		1	11/25/14	$3,795.13	$2,386 21	1,408.92
Kimberly Clark		1	11/25/14	$7,922 77	$4,070 43	3,852.34
Kraft Foods		1	11/25/14	$872.45	$476.36	396 09
McDonalds Corp		1	11/25/14	$5,308 20	$3,296 82	2,011.38
Merck & Co		1	11/25/14	$6,218.18	$4,933 84	1,284.34
Microsoft Corp		1	11/25/14	$2,880.23	$187.50	2,692.73
Mondelez Intl Inc		1	11/25/14	$3,292 39	$1,710 80	1,581.59
Nextera Energy		1	11/25/14	$5,672.84	$2,971 19	2,701.65
Novartis		1	11/25/14	$3,337 69	$2,025.71	1,311.98
Pepsico Inc		1	11/25/14	$5,887 96	$3,669 30	2,218.66
Pfizer Inc		1	11/25/14	$4,839.09	$4,061.20	777.89
Phillips 66		1	11/25/14	$2,265 69	$939.92	1,325.77
Total SA		1	11/25/14	$871 85	$885 38	(13.53)
US Bancorp		1	11/25/14	$6,097.15	$4,847.47	1,249.68
United Technologies Corp		1	11/25/14	$3,779 03	$1,034.48	2,744.55
Verizon		1	11/25/14	$3,527 57	$2,403 98	1,123.59
Waste Management Inc		1	11/25/14	$1,449.41	$852.60	596.81
Yum Brands		1	11/25/14	$1,117 09	$369.98	747.11
Halyard Health Inc.		1	12/10/14	$24.22	$12 29	11.93
Government natl mtg assn pool #591248		1	12/15/14	$158.77	$166.06	(7.29)
Government natl mtg assn pool #513286		1	12/15/14	$37 29	$37.49	(0.20)
Government natl mtg assn pool #163108		1	12/15/14	$11.13	$11 13	-
Government natl mtg assn pool #591248		1	01/15/15	$122.47	$128.10	($5.63)
Government natl mtg assn pool #513286		1	01/15/15	$37 48	$37.68	($0.20)
Government natl mtg assn pool #163108		1	01/15/15	$11.21	$11 21	$0.00
Government natl mtg assn pool #591248		1	02/17/15	$123.13	$128.79	(5.66)
Government natl mtg assn pool #513286		1	02/17/15	$37 66	$37.86	(0.20)
Government natl mtg assn pool #163108		1	02/17/15	$11 30	$11 30	-
Government natl mtg assn pool #591248		1	03/16/15	$123.80	$129.49	(5.69)
Government natl mtg assn pool #513286		1	03/16/15	$37 85	$38.05	(0.20)
Government natl mtg assn pool #163108		1	03/16/15	$11 38	$11 38	-
Government natl mtg assn pool #591248		1	04/15/15	$124.47	$130.19	(5.72)
Government natl mtg assn pool #513286		1	04/15/15	$38 04	$38.24	(0.20)
Government natl mtg assn pool #163108		1	04/15/15	$13.53	$13 53	-
				$852,329 51	$771,859 82	$80,469.69
Citigroup - proceeds from securities litigation		2	08/08/14	$102 28	$0.00	102.28
BHP Billiton Fin		2	08/26/14	$101,563 00	$101,740 00	(177.00)
Merck & Co - proceeds from securities litigation		2	03/10/15	$111.02	$0.00	$111.02
				$101,776.30	$101,740 00	36.30