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

OMB No. 1545-0052

Department of the Treasury
Internal Revenue Service

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

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning , 2015, and ending , 20

Name of foundation HELEN M. NELSON CHARITABLE TRUST		A Employer identification number 41-6526908
Number and street (or P.O. box number if mail is not delivered to street address) 267 HOUSTON STREET	Room/suite	B Telephone number (see instructions)
City or town, state or province, country, and ZIP or foreign postal code MOBILE, AL 36606-4318		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,500,315.58	J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

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 <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	118.92	118.92	118.92	
	4 Dividends and interest from securities	85,712.91	85,112.91	85,721.91	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	12,682.87			
	b Gross sales price for all assets on line 6a	73,633.98			
	7 Capital gain net income (from Part IV, line 2)		12,682.87		
	8 Net short-term capital gain			12,091.76	
	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)					
12 Total. Add lines 1 through 11	98,514.70	97,914.70	97,932.59		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	15,000.00	15,000.00	15,000.00	15,000.00
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	1,500.00	1,500.00	1,500.00	1,500.00
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	3,594.84	228.44	228.44	228.44
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	23.00	23.00	23.00	23.00
	24 Total operating and administrative expenses. Add lines 13 through 23	20,117.84	16,751.44	16,751.44	16,751.44
	25 Contributions, gifts, grants paid	69,063.94			69,063.94
26 Total expenses and disbursements. Add lines 24 and 25	89,181.28	16,751.44	16,751.44	85,815.38	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	9,333.42				
b Net investment income (if negative, enter -0-)		81,163.26			
c Adjusted net income (if negative, enter -0-)			81,181.15		

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash—non-interest-bearing					
	2 Savings and temporary cash investments	77,305.84	77,121.42	77,121.42		
	3 Accounts receivable ▶ Less: allowance for doubtful accounts ▶					
	4 Pledges receivable ▶ Less: allowance for doubtful accounts ▶					
	5 Grants receivable					
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7 Other notes and loans receivable (attach schedule) ▶ Less: allowance for doubtful accounts ▶					
	8 Inventories for sale or use					
	9 Prepaid expenses and deferred charges					
	10a Investments—U.S. and state government obligations (attach schedule)	19,220.20	19,220.20	20,212.50		
	b Investments—corporate stock (attach schedule)	172,158.07	181,844.08	241,444.76		
	c Investments—corporate bonds (attach schedule)	60,000.00	60,000.00	60,000.00		
	11 Investments—land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶					
	12 Investments—mortgage loans	1,120,778.28	1,107,536.90	1,107,536.90		
	13 Investments—other (attach schedule)					
	14 Land, buildings, and equipment: basis ▶ Less: accumulated depreciation (attach schedule) ▶					
15 Other assets (describe ▶)						
16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,421,462.39	1,439,722.60	1,500,315.58			
Liabilities	17 Accounts payable and accrued expenses					
	18 Grants payable	52,936.88	69,063.94			
	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)	52,936.88	69,063.94			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.					
	24 Unrestricted					
	25 Temporarily restricted					
	26 Permanently restricted					
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.					
	27 Capital stock, trust principal, or current funds	1,355,732.00	1,368,431.32			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund					
	29 Retained earnings, accumulated income, endowment, or other funds	12,793.51	2,227.34			
	30 Total net assets or fund balances (see instructions)	1,368,525.51	1,370,658.66			
	31 Total liabilities and net assets/fund balances (see instructions)	1,421,462.39	1,439,722.60			

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 1,368,525.51
2 Enter amount from Part I, line 27a	2 9,333.42
3 Other increases not included in line 2 (itemize) ▶	3
4 Add lines 1, 2, and 3	4 1,377,858.93
5 Decreases not included in line 2 (itemize) ▶ <i>ACCOUNTING ADJUSTMENTS</i>	5 7,200.27
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 1,370,658.66

Part IV Capital Gains and Losses for Tax on Investment Income

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

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

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col. (h) gain minus col. (k), but not less than -0- or Losses (from col. (h))
(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	12,682.87
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	

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.

(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))
2014	68,644.80	1,406,165.32	.048817
2013	76,517.19	1,458,390.02	.052466
2012	58,962.35	1,279,647.73	.046077
2011	55,754.58	1,202,139.31	.046379
2010	25,309.72	521,669.29	.048517

2 Total of line 1, column (d)	2	2.42256
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	.048451
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	1,472,448.80
5 Multiply line 4 by line 3	5	71,341.57
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	811.63
7 Add lines 5 and 6	7	72,153.20
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	85,815.38

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 <input type="checkbox"/> 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	811	63
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).				
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0	
3 Add lines 1 and 2		3	811	63
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0	
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	811	63
6 Credits/Payments:				
a 2015 estimated tax payments and 2014 overpayment credited to 2015	6a	3,366	40	
b Exempt foreign organizations—tax withheld at source	6b	0		
c Tax paid with application for extension of time to file (Form 8868)	6c	0		
d Backup withholding erroneously withheld	6d	0		
7 Total credits and payments. Add lines 6a through 6d	7	3,366	40	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	2,554	77	
11 Enter the amount of line 10 to be: Credited to 2016 estimated tax <u>2,554.77</u> Refunded <input type="checkbox"/>	11	0		

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?	Yes	No
1a		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?		X
If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ \$ (2) On foundation managers. ▶ \$		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?		X
If "Yes," attach a detailed description of the activities.		
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?		X
If "Yes," attach the statement required by General Instruction T.		
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV		X
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation		X
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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)		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)		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶	X	
14 The books are in care of ▶ MICHAEL D. LANGAN, TRUSTEE Telephone no. ▶ (251) 478-5203 Located at ▶ 267 HOUSTON STREET, MOBILE, AL ZIP+4 ▶ 36606-4318		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ▶ 15		
16 At any time during calendar year 2015, 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?		X
See the instructions for exceptions and filing requirements for FinCEN Form 114. 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? <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)?	1b	N/A
Organizations relying on a current notice regarding disaster assistance check here ▶ <input type="checkbox"/>		
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 2015?	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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	N/A
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2015 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 2015.)	3b	X
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 2015?	4b	X

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

- 5a** During the year did the foundation pay or incur any amount to:
- (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- (3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☒ No
- (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No
- b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No
- 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? ☐ Yes ☒ 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? ☐ Yes ☒ No

5b

N/A

6b

X

7b

X

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
MICHAEL D. LANGAN, TRUSTEE	2hr/wk	15,000.00	- 0 -	- 0 -
267 HOUSTON ST.				
MOBILE, AL 36606-4318				
* ALSO RECEIVED \$1500.00 FOR TAX RETURN PREP.				

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

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

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

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

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

NONE		
Total number of others receiving over \$50,000 for professional services ▶		

Part IX-A Summary of Direct Charitable Activities

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

N/A

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

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

N/A

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	315,871.87
b	Average of monthly cash balances	1b	64,843.00
c	Fair market value of all other assets (see instructions) <i>MORTGAGES</i>	1c	1,114,157.00
d	Total (add lines 1a, b, and c)	1d	1,494,871.87
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	1,494,871.87
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)	4	22,423.07
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,472,448.80
6	Minimum investment return. Enter 5% of line 5	6	73,622.44

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	73,622.44
2a	Tax on investment income for 2015 from Part VI, line 5	2a	811.63
b	Income tax for 2015. (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	811.63
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	72,810.81
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	72,810.81
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	72,810.81

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	85,815.38
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	0
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	85,815.38
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	811.63
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	85,003.75

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				72,810.81
2 Undistributed income, if any, as of the end of 2015:				
a Enter amount for 2014 only			0	
b Total for prior years: 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2015:				
a From 2010				0
b From 2011				0
c From 2012				0
d From 2013				4,888.31
e From 2014				0
f Total of lines 3a through e		4,888.31		
4 Qualifying distributions for 2015 from Part XII, line 4: ▶ \$ <u>85,815.38</u>				
a Applied to 2014, 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 2015 distributable amount				72,810.81
e Remaining amount distributed out of corpus	13,004.57			
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)				0
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	17,892.88			
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 2014. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016				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 2010 not applied on line 5 or line 7 (see instructions)	0			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	17,892.88			
10 Analysis of line 9:				
a Excess from 2011				0
b Excess from 2012				0
c Excess from 2013				4,888.31
d Excess from 2014				0
e Excess from 2015				13,004.57

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 2015, enter the date of the ruling ▶

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

2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

	Tax year	Prior 3 years			(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test—enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test—enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

NOT APPLICABLE !

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

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).) *NONE*

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest. *NONE*

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

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

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

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

c Any submission deadlines: *N/A*

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

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				
or approved for future payment.				
United Way of South West Alabama 216 St. Francis Street Mobile, AL 36602	N/A	501(C)(3)	Unrestricted Charitable use	\$ 3,424.02
The Community Foundation of South Alabama P. O. Box 990 Mobile, AL 36601	N/A	501(C)(3)	Unrestricted Charitable use	\$ 3,424.02
Spring Hill College 4000 Dauphin Street Mobile, AL 36608	N/A	501(C)(3)	Scholarship fund for needy students	\$ 13,696.08
University of South Alabama 308 Gaillard Drive Mobile, AL 36608	N/A	501(C)(3)	Scholarship fund for needy students	\$ 13,696.08
Exchange Club Family Center of Mobile 601 Bel Air Boulevard Mobile, AL 36606	N/A	501(C)(3)	Programs to prevent child abuse	\$ 17,120.10
Penelope House P. O. Box 9127 Mobile, AL 36691	N/A	501(C)(3)	Programs in support of abused spouses & kids	\$ 17,120.10
Total			3a	68,480.40
b Approved for future payment				
Total			3b	68,480.40

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			514	118.92	
4	Dividends and interest from securities			514	17,845.19	
5	Net rental income or (loss) from real estate:					
a	Debt-financed property					
b	Not debt-financed property					
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue: a <u>MORTGAGE INTEREST</u>			514	67,867.72	
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)					
13	Total. Add line 12, columns (b), (d), and (e)					

(See worksheet in line 13 instructions to verify calculations.)

13

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

[illegible]

Helen M. Nelson Charitable Trust - 41-6526908

CAPITAL GAINS & LOSSES - 2015

LONG TERM:

SECURITY:	DATE ACQUIRED:	DATE SOLD:	SALES PRICE:	BASIS:	GAIN / LOSS.
400sh EnergyBktArn c06053M468 (ML)	08-28-2014	10-23-2015	3,076.79	4,000.00	(923 21)
400sh SX5E ARN ISS SEK c01020G769 (ML)	08-28-2014	10-30-2015	4,571.20	4,000.00	571.20
400sh SP500 ARN ISS RBC c78011X696 (ML)	08-28-2014	10-30-2015	4,360 55	4,000.00	360 55
400sh TECH BKT ARN ISS BARC c06742W224 (ML)	08-28-2014	10-23-2015	4,610.80	4,000.00	610.80
.5share GRAMERCY PROP.TR INC. (RJ) c38489R605	02-17-2004	03-27-2015	14.64	42.87	(28 23)

SHORT TERM:

57% ownership in Lot 7, Block 1, Crestview First Add. 1555 Coalesway Dr., Mobile, AL 36693 * VLD all gain booked in 2015	04-30-2015	05-01-2015	57,000.00	44,908.24	12,091.76 *
--	------------	------------	-----------	-----------	-------------

TOTAL CAPITAL GAINS/LOSS NET INCOME. ----- \$ 12,682.87

**Trust charter directs that gain/losses
shall be considered principal/corpus.

HELEN M. NELSON CHARITABLE TRUST 41-6526908
FORM 990-PF
YEAR 2015

PART 1

Line 18 Taxes:

Excise Taxes: 2014 refund applied to 2015 estimated taxes -----	\$ 3,366.40
Foreign Tax Paid: Reported on Raymond James 1099 -----	\$ 228.44

PART 1

Line 23: Other Expenses:

Legal Notice ----- Call News -----	\$ 16.00
Bank Service charges (bad checks- Fannie Lott) -----	\$ 7.00
	<hr/>
	\$ 23.00

HELEN M. NELSON CHARITABLE TRUST - 41-6526908
2015 STATEMENT OF OPERATIONS

INCOME

INTEREST

Brenda Jackson (Post mortgage note)-----	\$ 190 33
Brenda Jackson (interest on mortgage) -----	\$ 1,523 00
John C. Wigal, III ---(mortgage-vld)-----	\$ 2,421 74
Spring Hill Insurance Company, Inc.-(debenture)-----	\$ 6,000.00
Raymond James as Nominee -----(TAX EXEMPT)-----	\$ 600 00
Raymond James as Nominee (OID 10 23 Auburn/6.22 UofA)	\$ 16 45
Raymond James - (as Nominee) -----	\$ 1,037 70
Angela Harris (mortgage)-----	\$ 5,286.60
Juanita Owens (mortgage) -----	\$ 2,798 12
Fannie M Lott (mortgage) -----	\$ 972 92
Hillcrest-Girby, LLC (mortgage) -----	\$ 48,064 73
L V Conaway (mortgage) -----	\$ 2,070 76
Thurman & Cynthia Aspinwall(mortgage) -----	\$ 4,539 52
Trustmark Bank-----	\$ 118 92
	\$ 75,640 79

DIVIDENDS:

Raymond James (as Nominee) -----(10,124 29Q)-----	\$ 10,191 04
	\$ 10,191 04
TAX REFUND on 2014 return -----	\$ 3,366.40
<u>NET CAPITAL GAINS & LOSSES</u> -----	\$ 12,682 87
(Part of corpus by trust charter and state law)	
TOTAL INCOME -----	\$ 101,881 10

EXPENSES

Call News - Legal Notice -----	\$ 16 00
Excise Tax -----(2014 refund applied to 2015) -----	\$ 3,366 40
Trustee fee -----	\$ 15,000 00
Bank Service Charges --- (bad check - Fannie Lott)-----	\$ 7 00
Checks -----	\$ 0
Accounting fee --- (Preparation of 2014 990-PF) -----	\$ 1,500.00
Foreign tax paid -----(Royal Dutch Shell PLC) -----	\$ 228.44
	\$ 20,117 84

NET BOOK INCOME -----	\$ 81,763 26
Paid/or approved for payment to Beneficiaries -----	\$ 69,063 94
(81,763.26 - less 12,682.87 capital gains and OID 16.45)	

Helen M. Nelson Charitable Trust - 41-6526908

Capital Account: 12-31-2015

Balance on hand - December 31, 2013 -----	1,355,732 00
Capital Gain and Losses -----	12,682 87
OID Adjustment — (Auburn bond 10.23/ U of AL, B'ham 6 22)-----	16.45
Capital Account Balance December 31, 2015 -----	1, 368,431 32
Balance on hand - Income Account - Dec 31, 2015 -----	\$71,291 28
Total Assets December 31, 2015 -----	1,439,722 60

Assets on Hand December 31, 2015:

	<u>Book Value</u>	<u>Estimated Market</u> 12-31-2015
1. Raymond James Account - cash	15,780.62	15,780 62
2 Trustmark Bank - checking account - cash	54,721 25	54,721 25
3 Merrill Lynch Account - cash	619 55	619 55
	<u>71,121 42</u>	<u>71,121 42</u>

10A Investments in U S and State Government Obligations:

10M bond Auburn University AL Gen Fee Rev. Rev Bds SER 2014A 3% (due 06-01-2027) c 050589KT6 (RJ) (b 07-07-2014) (+ oid 4.37) (+ oid 10.23)	10,005 95	10,133 70
10M bond Univ. Ala at Birmingham Gen Rev SER 2013-A2 3% (due 10-01-2030) c 914745AS3 (b 07-01-2014) (+ oid 2 94)(+ oid 6.22)	9,214 25	10,078.80
	<u>19,220.20</u>	<u>20,212.50</u>

10B Investments in Corporate Stocks:

258.373 shares Gramercy Property Trust (4-3-08) (formerly Gramercy Capital Corp)	0	1 994 65
37 shares Alcutel Lucent (7-8-09)	75.85	141 71
4 shares Fairpoint Communications (7-8-09)	2 64	0
12 shares Idearc Inc (7-8-09)	0	0
874 shares Esc Mirant Corp (7-8-09)	0	0
70 shares CenturyLink, Inc.(Qwest merger) (7-8-09)	1,530 00	1,761 20
637 shares Regions Financial Corp (7-8-09)	2,395 12	6,115 20
2150 shares Southern Co (7-8-09)	65,553.50	100,598 50
75 shares Teradata Corp (7-8-09)	1,636.50	1,981.50
608 shares Verizon Communications (7-8-09)	17,419.20	28,101.76
200 shares Verizon Communication (b 11-20-15)	9,186 01	9,244.00
119 shares Wells Fargo & Co (7-8-09)	2,721 53	6,468.84
400 shares Royal Dutch Shell PLC (b. 8-9-13)	26,268.27	18,316.00
5 shares Royal Dutch Shell PLC (b. 3-27-14)	355 46	228.95
400 shares DJIA STEPUP ISSUER CS MLZHU (Due 08-26-16) (b 8-28-14) (ML)	4,000.00	4,052 00

275 shares SP500 ARN ISSUER BAC (ML) MLTQV (due 12-30-16)(b 10-29-15)	2,750.00	2,615 25
275 shares SP500 STEPUP ISSUER BAC(ML) MLZPJ (due 10-27-17)(b 10-29-15)	2,750 00	2,576 75
275 shares SP500 STEPUP ISSUER BAC (ML) MLZPL (due 10-26-18)(b 10-29-15)	2,750 00	2,596 00
275 shares SX5E ARN ISSUER SEK (ML) MLTQX (due 12-30-16)(b 10-29-15)	2,750.00	2,518 45
275 shares SX5E STEPUP ISSUER BAC (ML) MLZQD (due 10-26-18) (b10-29-15)	2,750.00	2,480 50
275 shares SX5E STEPUP ISSUER BAC (ML) MLZPU (due 10-27-17) (b 10-29-15)	2,750.00	2,469 50
	<u>147,644 08</u>	<u>194,260 76</u>

Preferred Stocks & Investment trusts:

1200 shares ING Group NV 7.2% (7-8-09)	19,200 00	31,188 00
600 shares Raymond James Fin. 6 9% Sen Note c 754730208 (B 06-07-12)	15,000 00	15,996 00
	<u>34,200.00</u>	<u>47,184 00</u>

10C. Investments-Corporate Bonds

60,000 Deb Spring Hill Ins. Co. 5.5%(8-27-08)	60,000.00	60,000 00
Total Corporate Bonds	<u>60,000 00</u>	<u>60,000 00</u>

Mortgages:

Juanita Owens (552 Williams Street, Mobile, AL) 9% 404.88/mo	27,087 91	27,087 91
Angela Harris (9395 Burnt Tree Dr, Mobile AL) 6 5% 549.90/mo	80,462 44	80,462 44
Spring Hill Insurance Co.. (3901 Cottage Hill Road, Mobile, AL) 6.5%	100,000 00	100,000 00
Antonio Smith vendor's lien 12-18-15 \$108,500.00 @ 7% payable \$841.20/mo	108,500 00	108,500 00
7202 Old Military Road house Brenda Jackson (post mortgage note)	1,538.58	1,538 58
Thurman & Cynthia Aspinwall (72k)(7963 Bonanza Drive, Mobile, AL 36695 (1-18-2012)	63,813.21	63,813.21
John C & Catherine Wigal (1555 Coalesway Drive, Mobile, AL 36609 (05-01-2015) 57k	56,767 13	56,767 13
Fannie M. Lott (4122 Springdale Road, Mobile, AL 36609 (made 02-06-13 \$12,960 00)	17,396 98	17,396 98
L V Conaway (805 Lundy Lane, Mobile, AL 36606 (made 11-22-2013 \$25,000.00)	21,779.54	21,779 54
Tony Rex Wilkins, Jr.(Car loan - 1994 Plymouth Voyager 2P4FH2537RR563496 made 12-3-13)	575.00	575.00
Hillcrest-Girby, LLC (3456 Hillcrest Road, Mobile, AL 36695) (11-07-2012)	629,616.11	629,616.11
	<u>1,107,536.90</u>	<u>1,107,536.90</u>
Total Mortgages:	1,107,536.90	1,107,536.90
Totals	1,439,722.60	1,500,315 58

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AFFIDAVIT

State of Alabama - Mobile County

MICHAEL D. LANGAN
267 HOUSTON STREET
MOBILE AL, 36606

Before me, a notary public in and for the county and state above listed, personally appeared ASHLEE REDDING (AFFIANT), who, by me, duly sworn, deposes and says that My name is ASHLEE REDDING I am the Legal Advertising Coordinator of the Call News ("Newspaper") The Newspaper is printed in the English language, has a general circulation and its principal editorial office in the county in which it is published, and has been mailed under a publication class mailing privilege of the United States Post Office Department for the Post Office of Citronelle, AL, where it is published at least 51 consecutive weeks a year

I further certify that the attached notice is a true and correct copy of the notice published in said Newspaper

Public Notice LEGAL Helen M. Nelson Charitable Trust

The Newspaper published the attached legal notice in the issues of

5/4/2016

The sum charged for these publications was \$15.80 per week for 1.00
consecutive weeks, a total cost of \$15.80

The sum charged by the newspaper for said publication does not exceed the lowest classified rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper(s) in which the public notice appeared

There are no agreements between the newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney

Ashlee Redding (AFFIANT)

Sworn to and subscribed before me on this 4th day of May, 2016

Notary Public

My Commission Expires 7/23/2019

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LEGAL NOTICE

The Annual Return of the Helen M. Nelson Charitable Trust for 2015 is now available, at the address noted below, for inspection during normal business hours, by any citizen who so requests within 180 days after the publication of this notice of its availability.
Helen M. Nelson Charitable Trust
267 Houston Street
Mobile, AL 36606-4318
The Principal Manager is:
Michael D. Langan, Trustee
267 Houston Street
Mobile, AL 36606-4318
Telephone (251) 478-5203
Call News May 4, 2016