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Form **990-PF**

Return of Private Foundation

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

OMB No 1545-0052

2015Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For calendar year 2015 or tax year beginning

, and ending

Name of foundation YOUNG AGAIN FOUNDATION		A Employer identification number 45-2593518
Number and street (or P.O. box number if mail is not delivered to street address) 10207 IVANHOE CT SE	Room/suite	B Telephone number (see instructions) 910-371-6775
City or town, state or province, country, and ZIP or foreign postal code LELAND NC 28451		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) ▶ \$ 1,036,684	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, column (d) must be on cash basis)		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	Contributions, gifts, grants, etc., received (attach schedule)	70,000			
2	Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
3	Interest on savings and temporary cash investments				
4	Dividends and interest from securities	600	600	600	
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10				
b	Gross sales price for all assets on line 6a				
7	Capital gain net income (from Part IV, line 2)		0		
8	Net short-term capital gain			0	
9	Income modifications				
10a	Gross sales less returns and allowances				
b	Less: Cost of goods sold				
c	Gross profit or (loss) (attach schedule)				
11	Other income (attach schedule) STMT 1	-39,954	-39,954	-39,954	
12	Total. Add lines 1 through 11	30,646	-39,354	-39,354	
13	Compensation of officers, directors, trustees, etc.	0			
14	Other employee salaries and wages				
15	Pension plans, employee benefits				
16a	Legal fees (attach schedule)				
b	Accounting fees (attach schedule) STMT 2	1,200			1,200
c	Other professional fees (attach schedule)				
17	Interest				
18	Taxes (attach schedule) (see instructions)				
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings	492			492
22	Printing and publications				
23	Other expenses (attach schedule) STMT 3	5,262			5,262
24	Total operating and administrative expenses. Add lines 13 through 23	6,954	0	0	6,954
25	Contributions, gifts, grants paid SEE STATEMENT 4	77,055			77,055
26	Total expenses and disbursements. Add lines 24 and 25	84,009	0	0	84,009
27	Subtract line 26 from line 12.				
a	Excess of revenue over expenses and disbursements	-53,363			
b	Net investment income (if negative, enter -0-)		0		
c	Adjusted net income (if negative, enter -0-)			0	

For Paperwork Reduction Act Notice, see Instructions.

Form 990-PF (2015)

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		19,188	13,613	13,613	
	2	Savings and temporary cash investments		598	1,531	1,531	
	3	Accounts receivable ▶					
		Less allowance for doubtful accounts ▶					
	4	Pledges receivable ▶					
		Less allowance for doubtful accounts ▶					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7	Other notes and loans receivable (attach schedule) ▶					
		Less allowance for doubtful accounts ▶	0				
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges					
	10a	Investments – U S and state government obligations (attach schedule)					
	b	Investments – corporate stock (attach schedule) SEE STMT 5	2,866,272	2,572,135	1,021,540		
	c	Investments – corporate bonds (attach schedule)					
	11	Investments – land, buildings, and equipment basis ▶					
	Less accumulated depreciation (attach sch) ▶						
12	Investments – mortgage loans						
13	Investments – other (attach schedule) SEE STATEMENT 6	337,338					
14	Land, buildings, and equipment basis ▶						
	Less accumulated depreciation (attach sch) ▶						
15	Other assets (describe ▶)						
16	Total assets (to be completed by all filers – see the instructions Also, see page 1, item I)	3,223,396	2,587,279	1,036,684			
Liabilities	17	Accounts payable and accrued expenses					
	18	Grants payable					
	19	Deferred revenue SEE STATEMENT 7	-1,276,659	-1,859,413			
	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)	-1,276,659	-1,859,413			
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ <input checked="" type="checkbox"/>					
	24	Unrestricted	4,500,055	4,446,692			
	25	Temporarily restricted					
	26	Permanently restricted					
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ <input type="checkbox"/>					
	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)	4,500,055	4,446,692			
	31	Total liabilities and net assets/fund balances (see instructions)	3,223,396	2,587,279			

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)	4,500,055
2	Enter amount from Part I, line 27a	-53,363
3	Other increases not included in line 2 (itemize) ▶	
4	Add lines 1, 2, and 3	4,446,692
5	Decreases not included in line 2 (itemize) ▶	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	4,446,692

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 N/A				
b				
c				
d				
e				

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

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

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

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

N/A

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

☐ Yes ☐ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2014			
2013			
2012			
2011			
2010			

2 Total of line 1, column (d)	2	
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	
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	
5 Multiply line 4 by line 3	5	
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	
7 Add lines 5 and 6	7	
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	

Part V 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 checked="" type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter 07/27/12 (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	N/A	1
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-)		0
3	Add lines 1 and 2		
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		0
6	Credits/Payments		
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	
b	Exempt foreign organizations – tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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	
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 2016 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	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?	N/A	
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.	N/A	
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation \$ _____ (2) On foundation managers \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) NONE		
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)

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	Yes	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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► WWW.YOUNGAGAIN.ORG	13	X	
14	The books are in care of ► ROGER MASON 10207 IVANHOE CT SE Located at ► LELAND NC ZIP+4 ► 28451 Telephone no ► 910-371-6775			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here and enter the amount of tax-exempt interest received or accrued during the year	15		
16	At any time during calendar year 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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2015? N/A	1c	
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 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) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <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.) N/A	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	4b	X

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

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

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

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

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

If "Yes" to 6b, file Form 8870

X**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b**Part VIII** **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ROGER MASON 10207 IVANHOE COURT	LELAND NC 28451 TRUSTEE	0.00	0	0

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

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

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

0

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

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

Total number of others receiving over \$50,000 for professional services ▶**Part IX-A Summary of Direct Charitable Activities**

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

	Expenses
1 N/A	
2	
3	
4	

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,169,610
b	Average of monthly cash balances	1b	28,058
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	1,197,668
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	1,197,668
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)	4	28,058
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,169,610
6	Minimum investment return. Enter 5% of line 5	6	58,481

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	58,481
2a	Tax on investment income for 2015 from Part VI, line 5	2a	
b	Income tax for 2015 (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	58,481
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	58,481
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	58,481

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	84,009
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	84,009
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	84,009

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				58,481
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2015				
a From 2010				
b From 2011	127,362			
c From 2012	283,861			
d From 2013	12,028			
e From 2014				
f Total of lines 3a through e	423,251			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ 84,009				
a Applied to 2014, 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 2015 distributable amount				58,481
e Remaining amount distributed out of corpus	25,528			
5 Excess distributions carryover applied to 2015 (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	448,779			
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 2014 Subtract line 4a from line 2a Taxable amount – see instructions				
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)				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	448,779			
10 Analysis of line 9				
a Excess from 2011	127,362			
b Excess from 2012	283,861			
c Excess from 2013	12,028			
d Excess from 2014				
e Excess from 2015	25,528			

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)

	Tax year				(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities 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					

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))
N/A

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.
N/A

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	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year SEE STATEMENT 8				77,055
Total			▶ 3a	77,055
b Approved for future payment N/A				
Total			▶ 3b	

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					
4	Dividends and interest from securities					600
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					-39,954
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			1		
11	Other revenue a					
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0		0	-39,354
13	Total. Add line 12, columns (b), (d), and (e)				13	-39,354

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

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

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

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

[illegible]

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

☐ Yes ☒ No

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

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

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

**Sign
Here**

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

Signature of officer or trustee

Date _____

Title

Pnnt/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

05/13/16

**Paid
Preparer
Use Only**

ROBERT STEVEN SMITH

Firm's name ▶ **STEVE SMITH, CPA, PA**

PTIN	P00112573
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Firm's address ► **PO BOX 12010**

Firm's EIN ▶ 56-2169467

WILMINGTON, NC 28405

Phone no **910-790-9010**

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

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
REGULATED FUTURES CONTRACTS	\$ -39,954	\$ -39,954	\$ -39,954
TOTAL	\$ -39,954	\$ -39,954	\$ -39,954

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PROFESSIONAL FEES	\$ 1,200	\$	\$	\$ 1,200
TOTAL	\$ 1,200	\$ 0	\$ 0	\$ 1,200

Statement 3 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
EXPENSES	\$	\$	\$	\$
POSTAGE	510			510
MAILINGS	3,101			3,101
OFFICE EXPENSES	1,651			1,651
TOTAL	\$ 5,262	\$ 0	\$ 0	\$ 5,262

Statement 4 - Form 990-PF, Part I, Line 25 - Noncash Contributions, Gifts, Grants

Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
100					1/10/15
1,000					11/05/15
1,000					12/08/15
1,000					7/10/15

Federal Statements

Statement 4 - Form 990-PF, Part I, Line 25 - Noncash Contributions, Gifts, Grants (continued)

Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
500					1/19/15
1,000					1/22/15
1,000					4/14/15
1,000					6/29/15
1,000					9/03/15
1,000					12/08/15
1,000					1/20/15
2,000					8/31/15
1,000					12/08/15
1,000					11/20/15
1,000					11/03/15
1,000					8/18/15
1,000					11/20/15
1,000					8/25/15
1,000					10/03/15
1,000					11/08/15
1,000					12/15/15
1,000					9/07/15
1,000					12/08/15
1,000					4/23/15
1,000					12/10/15
500					5/15/15
1,000					2/14/15
1,000					4/16/15
1,000					12/24/15
2,500					12/08/15
1,000					4/13/15
1,000					12/08/15
1,000					7/15/15
2,000					11/24/15
1,000					10/15/15
100					12/28/15
1,500					7/03/15
100					11/03/15
1,000					4/14/15

Federal Statements

Statement 4 - Form 990-PF, Part I, Line 25 - Noncash Contributions, Gifts, Grants (continued)

Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
1,000					12/08/15
1,000					4/14/15
1,000					12/08/15
1,000					4/02/15
1,000					9/24/15
1,000					6/29/15
1,000					5/29/15
1,000					12/10/15
1,000					6/16/15
500					12/08/15
1,000					2/14/15
1,000					12/08/15
1,000					4/24/15
50					12/08/15
1,000					3/31/15
1,000					7/14/15
2,000					4/06/15
1,000					4/14/15
1,000					4/13/15
1,000					4/06/15
1,000					1/14/15
500					6/08/15
1,000					11/08/15
1,000					4/10/15
1,000					4/14/15
1,000					9/25/15
500					12/15/15
1,000					4/11/15
1,000					4/12/15
1,000					5/17/15
1,000					12/08/15
1,000					4/24/15
1,000					4/12/15
200					1/08/15
200					4/04/15

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Statement 4 - Form 990-PF, Part I, Line 25 - Noncash Contributions, Gifts, Grants (continued)

Amount	Noncash Description	FMV Explanation	Book Value Amount	Book Value Explanation	Date
300					4/25/15
1,000					8/25/15
1,000					4/12/15
100					9/03/15
1,000					9/08/15
100					12/08/16
1,000					5/01/15
1,000					5/15/16
305	DOG FOOD				4/04/15

Statement 5 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FIRST MAJESTIC SILVER 5000 SHARES	\$ 121,197	\$ 76,050	COST	\$ 16,350
77000 SH SPROTT PHYSICAL SLIVER UNIT	1,431,551	1,070,300	COST	405,790
45000 CENTRAL FUND OF CANADA LTD	1,076,056	1,072,768	COST	449,550
15000 CENTRAL FUND OF CANADA LTD	237,468	353,017	COST	149,850
TOTAL	\$ 2,866,272	\$ 2,572,135		\$ 1,021,540

Statement 6 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FUTURES CONTRACTS AND OPTIONS	\$ 337,338	\$	MARKET	\$
TOTAL	\$ 337,338	\$ 0		\$ 0

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Statement 7 - Form 990-PF, Part II, Line 19 - Deferred Revenue

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
UNREALIZED LOSS ON INVESTMENTS	\$ <u>-1,276,659</u>	\$ <u>-1,859,413</u>
TOTAL	\$ <u><u>-1,276,659</u></u>	\$ <u><u>-1,859,413</u></u>

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Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the

Year

Name	Address	Relationship	Status	Purpose	Amount
FALES HEALTH LIBRARY	2131 S 17TH				100
WILMINGTON NC 28401					
AMERICAN EDUCATIONAL TRUST	PO BOX 53062				1,000
WASHINGTON DC 20009					
ASHVILLE HUMANE	14 FOREVER FRIEND LANE				1,000
ASHVILLE NC 28806					
ASPCA	424 E 92ND ST				1,000
NEW YORK NY 10128					
BE KIND TO ANIMALS	2822 MONROE ST			ANIMALS	500
HOLLYWOOD FL 33020					
BROTHER NATHANAEAL	PO BOX 1242				1,000
FRISCO CO 80443					
BROTHER NATHANAEAL	PO BOX 1242				1,000
FRISCO CO 80443					
BROTHER NATHANAEAL	PO BOX 1242				1,000
FRISCO CO 80443					
BROTHER NATHANAEAL	PO BOX 1242				1,000
FRISCO CO 80443					
BRUNSWICK ANIMAL CONTROL	429 GREEN SWAMP RD NW				1,000
SUPPLY NC 28462					
BRUNSWICK CO LITERACY	282 OCEAN HWY E				2,000
SUPPLY NC 28462					
CALGUNS FOUNDATION	970 RESERVE DRIVE SUITE 1			RIGHTS	1,000
ROSEVILLE CA 95678					
CAMPAIGN TO END THE ISRAELI OCCUPAT	PO BOX 21539				1,000
WASHINGTON DC 20009					
CAPE FEAR RESCUE LEAGUE	PO BOX 1991				1,000
WHITEVILLE NC 28472					
CFACT	PO BOX 65722			DEVELOPMENT	1,000
WASHINGTON DC 20035					
CHARITY NAVIGATOR	139 HARRISTOWN RD				1,000
GLEN ROCK NJ 07452					

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Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name		Address		Relationship	Status	Purpose	Amount
CHARLES MARTEL SOCIETY							1,000
CHARLES MARTEL SOCIETY							1,000
CHARLES MARTEL SOCIETY							1,000
CHARLIES ANGLES ANIMAL RESCUE FLETCHER NC 28732		5526 HENDERVILLE RD					1,000
CHILDRENS MUSEUM OF WILMINGTON WILMINGTON NC 28401		116 ORANGE ST				CHILDRENS MUSEUM	1,000
CITIZENS AGAINST GOVERNMENT WASTE WASHINGTON DC 20004		1301 PENNSYLVANIA AVE NW					1,000
COALITION TO STOP 30 BILLION ISRAEL ALBUQUERQUE NM 87184		PO BOX 10856					1,000
COASTAL ANIMAL RESCUE MURRELLS INLET SC 29576		1288 LIMESTONE ST					500
COLUMBUS CO ANIMAL CONTROL WHITEVILLE NC 28472		288 LEGION DR					1,000
DOWNSIZE DC FOUNDATION AKRON OH 44313		872 MARK DRIVE				GOVERNMENT	1,000
DOWNSIZE DC FOUNDATION AKRON OH 44313		872 MARK DRIVE				GOVERNMENT	1,000
EASTERN CAROLINA HUMANE GREENVILLE NC 27834		3520 TUPPER DR					2,500
END THE OCCUPATION WASHINGTON DC 20009		PO BOX 21539					1,000
EROWID CENTER GRASS VALLEY CA 95945		PO BOX 1116					1,000
EROWID CENTER GRASS VALLEY CA 95945		PO BOX 1116					1,000
FOUNDATION FOR FREE SOCIETY AUSTIN TX 78717		PO B OX 171149					2,000
FOUR DIAMONDS HERSHEY PA 17033		90 HOPE DR					1,000

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Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
FRIENDS OF NRA FAIRFAX VA 22030		11250 WAPLES MILL ROAD			100
FRIENDS OF NRA FAIRFAX VA 22030		11250 WAPLES MILL ROAD			1,500
FRIENDS OF SEAHEC LIBRARY WILMINGTON NC 28403		2511 DELANEY AVE			100
GUIDESTAR USA WILLIAMSBURG VA 23188		4801 COURTHOUSE ST			1,000
HALO HOOPS WILMINGTON NC 28409		5313 PASHA DRIVE		CHILDRENS CHARITY	1,000
HALO HOOPS WILMINGTON NC 28409		5313 PASHA DRIVE		CHILDRENS CHARITY	1,000
HUMAN KINDNESS FOUNDATION DURHAM NC 27715		PO BOX 61619		PRISON PROJECT	1,000
IF AMERICANS KNEW SAN DIEGO CA 92108		5694 MISSION CT RD			1,000
INSTITUTE FOR JUSTICE ARLINGTON VA 22203		901 N GLEBE ROAD			1,000
KIDS MAKING IT WILMINGTON NC 28401		617 CASTLE ST			1,000
MILLIONS AGAINST MONSANTO FINLAND MN 55603		6771 SOUTH SILVER HILL DR			1,000
MISES INSTITUTE AUBURN AL 36832		518 WEST MAGNOLIA AVE			1,000
MONTGARY MOORE RESCUE BISCOE NC 27209		PO BOX 727			1,000
N. BRUNSWICK KWANIS LELAND NC 28451		1128 LILLIBRIDGE DR			500
NATURAL PRODUCTS WASHINGTON DC 20009		1773 T STREET NW			1,000
NATURAL PRODUCTS FOUNDATION WASHINGTON DC 20009		1773 T STREET		RESEARCH NATURAL PRODUCTS	1,000
NON GMO PROJECT BELLINGHAM WA 98225		1155 N STATE STREET			1,000

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Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
OAK ISLAND PRESERVATION SOC	4601 E OAK ISLAND DR				50
OAK ISLAND NC 28465					
ORGANIC CONSUMERS ASSOC	6771 SOUTH SILVER HILL DR				1,000
FINLAND MN 55630					
OUR SPACE	1527 W NATIONAL AVE				1,000
MILWAUKEE WI 53204					
OUR SPACE	1527 W NATIONAL AVE				2,000
MILWAUKEE WI 53204					
PALS FOR PAWS	5239 US HIGHWAY 17 S				1,000
NEW BERN NC 28562					
PAWS 4 EVER	6311 NICKS RD				1,000
MEBANE NC 27302					
PAWS CARTERET	5042 MATTIE ST				1,000
MOREHEAD CITY NC 28557					
PAWS-ABILITY	PO BOX 6174				1,000
OCEAN ISLE BEACH NC 28469					
PENDER CO. ANIMAL CONTROL	3280 NEW SAVANNAH RD				500
BURGAW NC 28425					
PENDER CO. ANIMAL CONTROL	3280 NEW SAVANNAH RD				1,000
BURGAW NC 28425					
PENDER CO. ANIMAL CONTROL	3280 NEW SAVANNAH RD				1,000
BURGAW NC 28425					
PENDER ENDANGERED ANIMAL RESCUE	PO BOX 582				1,000
ROCKY POINT NC 28457					
PET FRIENDS OF DUPLIN	PO BOX 152				1,000
WALLACE NC 28466					
ROCK SOLID	7021 SPRINGER ROAD			CHILDRENS CHARITY	500
WILMINGTON NC 28401					
ROCK SOLID	7021 SPRINGER ROAD			CHILDRENS CHARITY	1,000
WILMINGTON NC 28401					
SAVING ANIMALS DURING DISASTERS	205 GEORGIA AVE			ANIMAL RESCUE	1,000
CAROLINA BEACH NC 28428					
SECOND CHANCE PET ADOPTIONS	6003 CHAPEL HILL RD				1,000
RALEIGH NC 27607					

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Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year (continued)

Name Address	Relationship	Address Status	Purpose	Amount
SHELTER EXCHANGE				1,000
SHELTER EXCHANGE				1,000
SOLUTIONS FOR ANIMALS RAEFORD NC 28376		2298 N. HORACE WALTERS RO ANIMALS		1,000
SPCA OF THE TRIAD GREENSBORO NC 27405		3163 HINES CHAPEL ROAD ANIMALS		1,000
SUNBURST FOUNDATION WILMINGTON NC 28406		PO BOX 7527	DOG RESCUE AND ADOPTION	200
SUNBURST FOUNDATION WILMINGTON NC 28406		PO BOX 7527	DOG RESCUE AND ADOPTION	200
SUNBURST FOUNDATION WILMINGTON NC 28406		PO BOX 7527	DOG RESCUE AND ADOPTION	300
TEAL BROOKLYN NY 11215		533 16TH ST		1,000
TRI COUNTY RESCUE ALEXIS NC 28006		PO BOX 483	ANIMAL RESCUE	1,000
UNION COUNTY HUMANE MONROE NC 28111		PO BOX 101	ANIMALS	
WATAUGA HUMANE SOCIETY BOONE NC 28607		312 PAWS WAY	ANIMALS	
WAVES 4 KIDS BOLIVIA NC 28422		PO BOX 162		100
WAVES 4 KIDS BOLIVIA NC 28422		PO BOX 162		1,000
WIKI FOUNDATION SAN FRANCISCO CA 94105		149 NEW MONTGOMERY ST		100
WILMINGTON FRIENDS OF NRA WILMINGTON NC 28404		PO BOX 11339		1,000
WILSON HUMANE SOCIETY WILSON NC 27895		PO BOX 7064	ANIMAL RESCUE	1,000
SUNBURST FOUNDATION WILMINGTON NC 28406		PO BOX 7527	DOG RESCUE AND ADOPTION	305

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Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the
Year (continued)

Name	Address	Relationship	Status	Purpose	Amount
TOTAL					77,055