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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

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Information about Form 990-PF and its instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 01-01-2015, and ending 12-31-2015

Name of foundation JAMES HYDE PORTER TESTAMENTARY TRUST		A Employer identification number 58-6034882	
Number and street (or P O box number if mail is not delivered to street address) P O BOX 4248		B Telephone number (see instructions) (478) 741-2265	
City or town, state or province, country, and ZIP or foreign postal code MACON, GA 31208		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address 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"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <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			
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) <input checked="" type="checkbox"/> \$ 9,784,890	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)		

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions) )</i>		Revenue and expenses per books (a)	Net investment income (b)	Adjusted net income (c)	Disbursements for charitable purposes (d) (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule) . . . . .				
	2 Check <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B . . . . .				
	3 Interest on savings and temporary cash investments	119	119		
	4 Dividends and interest from securities . . . . .	209,000	209,000		
	5a Gross rents . . . . .				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	70,730			
	b Gross sales price for all assets on line 6a 4,538,572				
	7 Capital gain net income (from Part IV, line 2) . . .		70,730		
	8 Net short-term capital gain . . . . .				
	9 Income modifications . . . . .				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold . . . . .				
	c Gross profit or (loss) (attach schedule) . . . . .				
	11 Other income (attach schedule) . . . . .				
	12 <b>Total.</b> Add lines 1 through 11 . . . . .	279,849	279,849		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule). . . . .	780	780		
	b Accounting fees (attach schedule). . . . .	2,950	2,950		
	c Other professional fees (attach schedule) . . . . .				
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see instructions) . . .	4,078	4,078		
	19 Depreciation (attach schedule) and depletion . .				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings. . . . .	210	210		
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule). . . . .	109,868	109,868		
	24 <b>Total operating and administrative expenses.</b>				
	Add lines 13 through 23 . . . . .	117,886	117,886		0
	25 Contributions, gifts, grants paid . . . . .	504,634			504,634
	26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	622,520	117,886		504,634
	27 Subtract line 26 from line 12				
	a <b>Excess of revenue over expenses and disbursements</b>	-342,671			
	b <b>Net investment income</b> (if negative, enter -0-)		161,963		
	c <b>Adjusted net income</b> (if negative, enter -0-) . . .				

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 . . . . .	419,147	157,348	157,348
	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)			
	b	Investments—corporate stock (attach schedule) . . . . .	5,924,019	5,854,382	7,106,307
	c	Investments—corporate bonds (attach schedule) . . . . .	2,639,674	2,618,001	2,509,855
	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 ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
Liabilities	15	Other assets (describe ▶ _____)	942	11,380	11,380
	16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	8,983,782	8,641,111	9,784,890
Liabilities	17	Accounts payable and accrued expenses . . . . .			
	18	Grants payable . . . . .			
	19	Deferred revenue . . . . .			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule). . . . .			
	22	Other liabilities (describe ▶ _____)			
	23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .		0	
Net Assets or Fund Balances	<b>Foundations that follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>				
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .	8,983,782	8,641,111	
	<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 27 through 31.</b>				
	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	<b>Total net assets or fund balances</b> (see instructions) . . . . .	8,983,782	8,641,111	
	31	<b>Total liabilities and net assets/fund balances</b> (see instructions) . . . . .	8,983,782	8,641,111	

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	8,983,782
2	Enter amount from Part I, line 27a . . . . .	2	-342,671
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3 . . . . .	4	8,641,111
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	8,641,111

Part IV

Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e g , real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co )		How acquired P—Purchase (b) D—Donation	Date acquired (c) (mo , day, yr )	Date sold (d) (mo , day, yr )
1 a	CAPITAL GAIN DISTRIBUTION	P	2000-01-01	2015-12-31
b	SUNTRUST	P	2015-01-01	2015-12-31
c	SUNTRUST	P	2000-01-01	2015-12-31
d				
e				

(e) Gross sales price	Depreciation allowed (f) (or allowable)	Cost or other basis (g) plus expense of sale	Gain or (loss) (h) (e) plus (f) minus (g)
a 42,025			42,025
b 1,062,156		1,115,087	-52,931
c 3,434,391		3,352,755	81,636
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			Gains (Col (h) gain minus col (k), but not less than -0-) or (l) Losses (from col (h))
(i) F M V as of 12/31/69	Adjusted basis (j) as of 12/31/69	Excess of col (i) (k) over col (j), if any	
a			42,025
b			-52,931
c			81,636
d			
e			

2	Capital gain net income or (net capital loss)	<div><div>If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</div></div>	2	70,730
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) <div>If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 . . . . .</div>		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

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))
2014	545,633	10,420,425	0 052362
2013	580,233	10,063,677	0 057656
2012	516,900	9,600,816	0 053839
2011	611,954	9,126,041	0 067056
2010	567,688	9,605,097	0 059103

2	Total of line 1, column (d). . . . .	2	0 290016
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 058003
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5. . . . .	4	9,956,028
5	Multiply line 4 by line 3. . . . .	5	577,479
6	Enter 1% of net investment income (1% of Part I, line 27b). . . . .	6	1,620
7	Add lines 5 and 6. . . . .	7	579,099
8	Enter qualifying distributions from Part XII, line 4. . . . .	8	504,634

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 VIExcise 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 . . . . .

c

All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)

2

Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)

3

Add lines 1 and 2. . . . .

4

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

5

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

6

Credits/Payments

a

2015 estimated tax payments and 2014 overpayment credited to 2015

6a

13,000

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

13,000

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

10

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

10

9,761

11

Enter the amount of line 10 to be **Credited to 2015 estimated tax** ☐ 3,240 **Refunded** ☐

11

6,521

Part VII-AStatements 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? . . . . .

1a

No

b

Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for 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.*

1b

No

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)  
☐ GA \_\_\_\_\_

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

Yes

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* . . . . .

9

No

10

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

10

No

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Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		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? Website address N/A	13	Yes	
14	The books are in care of SUNTRUST BANK MIDDLE GA N A Telephone no (478) 741-2265 Located at PO BOX 4248 MACON GA ZIP+4 31208			
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 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	16	Yes	No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	Yes	No	
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	Yes	No	
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	Yes	No	
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	Yes	No	
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	Yes	No	
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).	Yes	No	
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	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?	1c		No
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? 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 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		
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 2015?	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	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
See Additional Data Table				

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	Title, and average hours per week (b) devoted to position	(c) Compensation	Contributions to employee benefit plans and deferred compensation (d)	Expense account, (e) other allowances
NONE				

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

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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	

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	9,819,395
b	Average of monthly cash balances. . . . .	1b	288,248
c	Fair market value of all other assets (see instructions). . . . .	1c	0
d	Total (add lines 1a, b, and c). . . . .	1d	10,107,643
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	10,107,643
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	4	151,615
5	Net value of noncharitable-use assets.Subtract line 4 from line 3 Enter here and on Part V, line 4	5	9,956,028
6	Minimum investment return.Enter 5% of line 5. . . . .	6	497,801

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	497,801
2a	Tax on investment income for 2015 from Part VI, line 5. . . . .	2a	3,239
b	Income tax for 2015 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	3,239
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	494,562
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	
5	Add lines 3 and 4. . . . .	5	494,562
6	Deduction from distributable amount (see instructions). . . . .	6	
7	Distributable amountas adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	7	494,562

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	504,634
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	504,634
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	504,634

**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				494,562
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.	39,099			
b From 2011.	142,030			
c From 2012.	44,223			
d From 2013.	90,936			
e From 2014.	37,590			
f Total of lines 3a through e.	353,878			
4 Qualifying distributions for 2015 from Part XII, line 4	\$ 504,634			
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.				494,562
e Remaining amount distributed out of corpus	10,072			
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	363,950			
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 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions).	39,099			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a.	324,851			
10 Analysis of line 9				
a Excess from 2011.	142,030			
b Excess from 2012.	44,223			
c Excess from 2013.	90,936			
d Excess from 2014.	37,590			
e Excess from 2015.	10,072			

## Part XIV

**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.)**

<b>a</b>	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>b</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

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.

Form **990-PF** (2015)

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 Additional Data Table				
Total . . . . .			3a	504,634
b Approved for future payment				
Total . . . . .			3b	

## Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2015)



Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation(If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
SUNTRUST BANK MIDDLE GA NA	TRUSTEE 1 00	0	0	0
P O BOX 4248 MACON,GA 31208				
MAYOR ROBERT REICHERT	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
DR FLEETWOOD MADDOX	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
MS ELIZABETH J POPE	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
MR KEITH ELLIS	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
REV CODY MCNUTT	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
MAYOR RONNIE JOHNSTON	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
MR DAN SLAGLE	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
MS SANDY MATSON	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
MRS JANE MILLER	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				
DR W NORRIS LITTLE JR	MANAGER 1 00	0	0	0
PO BOX 4248 MACON,GA 31208				

Form 990PF Part XV Line 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)				
<b>a</b> Paid during the year				
WESLEYAN COLLEGE 4760 FORSYTH ROAD MACON,GA 31210			OPERATION GRANT	125,000
JH PORTER LIBRARY FUND 8134 GEIGER STREET COVINGTON,GA 30014			OPERATION GRANT	500
NEWTON COUNTY HIGH SCHOLARSHIP 140 RAM DRIVE COVINGTON,GA 30014			OPERATION GRANT	1,000
RONALD MCDONALD HOUSE 1160 FORSTH ROAD MACON,GA 31201			OPERATION GRANT	7,500
BOYS AND GIRLS CLUBS OF CENTRAL GA 841 ANTHONY ROAD MACON,GA 31206			OPERATION GRANT	12,000
BOY SCOUTS OF AMERICA 4335 CONFEDERATE WAY MACON,GA 31210			OPERATION GRANT	10,000
CAMPUS CLUBS 3001 MERCER UNIVERSITY DR MACON,GA 31207			OPERATION GRANT	10,000
DEPAUL USA 174 WALNUT STREET MACON,GA 31210			OPERATION GRANT	10,000
GIRL SCOUTS OF HISTORIC GA 6869 COLUMBUS ROAD LIZELLA,GA 31052			OPERATION GRANT	10,000
MACON OUTREACH AT MULBERRY MULBERRY STREET MACON,GA 31201			OPERATION GRANT	20,000
FRIENDS OF THE DOUGLAS THEATER MARTIN LUTHER KING BLVD MACON,GA 31201			OPERATION GRANT	7,500
MACON VOLUNTEER CLINIC 376 ROGERS AVENUE MACON,GA 31204			OPERATION GRANT	22,500
MENTORS PROJECT OF BIBB CO PO BOX 13750 MACON,GA 31208			OPERATION GRANT	20,000
MERCER UNIVERSITY 1400 COLEMAN AVE MACON,GA 31201			OPERATION GRANT	25,000
METHODIST HOME FOR CHILDREN 304 PIERCE AVENUE MACON,GA 31204			OPERATION GRANT	20,000
<b>Total . . . . .</b>			<b>3a</b>	504,634



Form 990PF Part XV Line 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)				
<b>a</b> Paid during the year				
TUBMAN AFRICAN MUSEUM CHERRY STREET MACON,GA 31201			OPERATION GRANT	20,000
VINE INGLE LITTLE LEAGUE 165 GARDNER STREET MACON,GA 31204			OPERATION GRANT	10,000
A CHILDS VOICE ADVOCACY CENTER 216 BROOKSTONE PLACE SOCIAL CIRCLE,GA 30025			OPERATION GRANT	12,854
COMMUNITY RESOURCE CENTER 4118 HERRING STREET COVINGTON,GA 30014			OPERATION GRANT	9,800
PETRA FOUNDATION INC 8111 BROWN RIDGE ROAD COVINGTON,GA 30014			OPERATION GRANT	5,000
COMMUNITY ARTS ASSOCIATION 7116 FLOYD STREET COVINGTON,GA 30014			OPERATION GRANT	20,000
NEWTON MENTORING INC 2101 CLARK STREET COVINGTON,GA 30014			OPERATION GRANT	3,000
WILLING HELPERS INC 8111 BROWN RIDGE ROAD COVINGTON,GA 30014			OPERATION GRANT	10,200
DAMASCUS ROAD RECOVERY INC PO BOX 1555 COVINGTON,GA 30015			OPERATION GRANT	10,000
NEWTON COUNTY COMMUNITY PARTNERSHIP PO BOX 445 COVINGTON,GA 30015			OPERATION GRANT	8,000
NEWTON COUNTY LIBRARY SYSTEM 7116 FLOYD STREET NE COVINGTON,GA 30014			OPERATION GRANT	20,000
PORTER UNITED METHODIST CHURCH 3 COTTON AVENUE PORTERDALE,GA 30070			OPERATION GRANT	1,800
MACON RESCUE MISSION HAZEL STREET MACON,GA 31201			OPERATION GRANT	9,000
JAYS HOPE FOUNDATION 1157 FORSYTH ROAD MACON,GA 31201			OPERATION GRANT	10,000
NEWTOWN MACON 517 CHERRY STREET MACON,GA 31201			OPERATION GRANT	20,000
<b>Total . . . . .</b>			<b>3a</b>	504,634

Form 990PF Part XV Line 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)				
<b>a</b> <i>Paid during the year</i>				
RAINBOW COMMUNITY CENTER INC 7133 TURNER LAKE CIRCLE COVINGTON,GA 30014			OPERATION GRANT	10,000
WILLING HELPERS MEDICAL CLINIC INC 8111 BROWN RIDGE ROAD COVINGTON,GA 30014			OPERATION GRANT	8,000
CITY OF PORTERDALE 2400 MAIN STREET PORTERDALE,GA 30014			OPERATION GRANT	2,000
ACTION MINISTRIES INC PO BOX 693 COVINGTON,GA 30015			OPERATION GRANT	6,480
PORTER ELLIS COMUNITY CENTER INC 6716 CHRISWOOD DRIVE MACON,GA 31216			OPERATION GRANT	7,500
<b>Total . . . . . ▶ 3a</b>				504,634

TY 2015 Accounting Fees Schedule

**Name:** JAMES HYDE PORTER TESTAMENTARY  
TRUST  
**EIN:** 58-6034882

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	2,950	2,950		

TY 2015 Investments Corporate Bonds Schedule

**Name:** JAMES HYDE PORTER TESTAMENTARY  
TRUST  
**EIN:** 58-6034882

Name of Bond	End of Year Book Value	End of Year Fair Market Value
BONDS	2,618,001	2,509,855

TY 2015 Investments Corporate Stock Schedule

**Name:** JAMES HYDE PORTER TESTAMENTARY  
TRUST  
**EIN:** 58-6034882

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SECURITIES	5,854,382	7,106,307

TY 2015 Legal Fees Schedule

**Name:** JAMES HYDE PORTER TESTAMENTARY  
TRUST  
**EIN:** 58-6034882

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	780	780		

TY 2015 Other Assets Schedule

**Name:** JAMES HYDE PORTER TESTAMENTARY  
TRUST  
**EIN:** 58-6034882

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
PREPAID TAXES	942	11,380	11,380

TY 2015 Other Expenses Schedule

**Name:** JAMES HYDE PORTER TESTAMENTARY  
TRUST  
**EIN:** 58-6034882

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
ADMINISTRATIVE EXPENSES	108,278	108,278		
OTHER EXPENSE	1,590	1,590		



TY 2015 Taxes Schedule

**Name:** JAMES HYDE PORTER TESTAMENTARY  
TRUST  
**EIN:** 58-6034882

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	2,458	2,458		
EXCISE TAXES	1,620	1,620		