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Form **990-PF**Department of the Treasury
Internal Revenue Service**Return of Private Foundation****or Section 4947(a)(1) Trust Treated as Private Foundation**

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

2016**Open to Public
Inspection****For calendar year 2016, or tax year beginning 01-01-2016 , and ending 12-31-2016**

<p>Name of foundation Fred J and Ruth Heflin Cofer Foundation Trust</p> <p>Number and street (or P O box number if mail is not delivered to street address) 540 Crowe Springs Road NW</p> <p>City or town, state or province, country, and ZIP or foreign postal code White, GA 30184</p> <p>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</p> <p>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</p> <p>I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 2,233,830</p>		<p>A Employer identification number 26-6727396</p> <p>B Telephone number (see instructions) (770) 386-8509</p> <p>C If exemption application is pending, check here ► <input type="checkbox"/></p> <p>D 1. Foreign organizations, check here ► <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/></p> <p>E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/></p> <p>F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <input type="checkbox"/></p>									
		<p>J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____</p> <p>(Part I, column (d) must be on cash basis)</p>									
<p>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))</p>		(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									
	4	Dividends and interest from securities									
	5a	Gross rents									
	b	Net rental income or (loss) 4,042									
	6a	Net gain or (loss) from sale of assets not on line 10									
	b	Gross sales price for all assets on line 6a 653,264									
	7	Capital gain net income (from Part IV, line 2)									
	8	Net short-term capital gain									
	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										
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc									
	14	Other employee salaries and wages									
	15	Pension plans, employee benefits									
	16a	Legal fees (attach schedule)									
	b	Accounting fees (attach schedule)									
	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									
	22	Printing and publications									
	23	Other expenses (attach schedule)									
	24	Total operating and administrative expenses.									
Add lines 13 through 23									143,604	143,604	0
25	Contributions, gifts, grants paid								16,607		16,607
26	Total expenses and disbursements. Add lines 24 and 25								160,211	143,604	16,607
27	Subtract line 26 from line 12										
a	Excess of revenue over expenses and disbursements								-66,595		
b	Net investment income (if negative, enter -0-)								0		
c	Adjusted net income (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	42,684	65,947	65,947	
2	Savings and temporary cash investments				
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)	37,519	25,077	24,842	
b	Investments—corporate stock (attach schedule)	1,650,794	1,281,342	1,239,089	
c	Investments—corporate bonds (attach schedule)		129,862	123,952	
11	Investments—land, buildings, and equipment basis ►	684,442			
	Less accumulated depreciation (attach schedule) ►	21,304			
12	Investments—mortgage loans	343,518	663,138	780,000	
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)	2,074,515	2,165,366	2,233,830	
Liabilities					
17	Accounts payable and accrued expenses	2,908	1,818		
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 ► _____)		1,425		
23	Total liabilities (add lines 17 through 22)	2,908	3,243		
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 checked="" type="checkbox"/> and complete lines 27 through 31.				
27	Capital stock, trust principal, or current funds				
28	Paid-in or capital surplus, or land, bldg , and equipment fund				
29	Retained earnings, accumulated income, endowment, or other funds	2,071,607	2,162,123		
30	Total net assets or fund balances (see instructions)	2,071,607	2,162,123		
31	Total liabilities and net assets/fund balances (see instructions)	2,074,515	2,165,366		

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	2,071,607
2	Enter amount from Part I, line 27a	2	-66,595
3	Other increases not included in line 2 (itemize) ►	3	157,111
4	Add lines 1, 2, and 3	4	2,162,123
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	2,162,123

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)			(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a UBS #31539			P	2015-04-08	2016-12-01
b UBS #31539			P	2013-02-05	2016-03-16
c UBS #31540			P	2012-10-30	2016-11-30
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 134,084	0	145,287	-11,203		
b 378,180	0	370,173	8,007		
c 141,000	0	143,833	-2,833		
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 0	0	0	-11,203		
b 0	0	0	8,007		
c 0	0	0	-2,833		
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	-6,029	
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				

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

 Yes No

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

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))
2015	26,092		0 000000
2014	25,988		0 000000
2013	6,550		0 000000
2012			0 000000
2011			0 000000
2 Total of line 1, column (d)			2 0 000000
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 000000
4 Enter the net value of noncharitable-use assets for 2016 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 0
8 Enter qualifying distributions from Part XIII, line 4			8 16,607

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

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see 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)	1	0
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		
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	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	0
6	Credits/Payments		
a	2016 estimated tax payments and 2015 overpayment credited to 2016	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 2017 estimated tax ► 0	Refunded	► 11

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?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	<i>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</i>			
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? <i>If "Yes," attach a detailed description of the activities</i>	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? <i>If "Yes," attach a conformed copy of the changes</i>	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? <i>If "Yes," attach the statement required by General Instruction T</i>	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? <i>If "Yes," complete Part II, col (c), and Part XV</i>	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? <i>If "No," attach explanation</i>	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 2016 or the taxable year beginning in 2016 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	10		No

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 ►KEITH HEFLIN TRUSTEE	Telephone no	►(678) 986-5080
Located at ►540 Crowe Springs Rd NW White GA		ZIP+4 ►30184	
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	► <input type="checkbox"/>	
16	At any time during calendar year 2016, 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 <input type="checkbox"/> No <input checked="" type="checkbox"/>

Part VII-B Statements Regarding Activities for Which Form 4720 May Be RequiredFile **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. ► <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 2016?	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 2016, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2016? If "Yes," list the years ► 20____, 20____, 20____, 20____	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions)	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 2016 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 2016)	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 2016?	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))? (2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? (3) Provide a grant to an individual for travel, study, or other similar purposes? (4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions). (5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)? Organizations relying on a current notice regarding disaster assistance check here.		5b
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? <i>If "Yes," attach the statement required by Regulations section 53.4945-5(d)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870</i>		No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7b
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		

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
KEITH HEFLIN 540 Crowe Springs Road NW White, GA 30184	Trustee 30 00	66,700	0	0
SUZANNE HEFLIN STRICKLAND 542 Crowe Springs Road NW White, GA 30184	Trustee 1 00	1,100	0	0
STEVE HEFLIN 406 Greenridge Road Cartersville, GA 30120	Trustee 1 00	1,400	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	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.				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		

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

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign**Part XI** organizations check here ► and do not complete this part)

1	Minimum investment return from Part X, line 6.	1	
2a	Tax on investment income for 2016 from Part VI, line 5.	2a	
b	Income tax for 2016 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	0

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	16,607
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	16,607
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	16,607
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 2015	(c) 2015	(d) 2016
1 Distributable amount for 2016 from Part XI, line 7				0
2 Undistributed income, if any, as of the end of 2016				
a Enter amount for 2015 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2016				
a From 2011.				
b From 2012.				
c From 2013.	6,550			
d From 2014.	25,988			
e From 2015.	26,092			
f Total of lines 3a through e.	58,630			
4 Qualifying distributions for 2016 from Part XII, line 4 ► \$ 16,607				
a Applied to 2015, 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 2016 distributable amount.				
e Remaining amount distributed out of corpus	16,607			
5 Excess distributions carryover applied to 2016 (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	75,237			
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 2015 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 2017.				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 2011 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2017. Subtract lines 7 and 8 from line 6a	75,237			
10 Analysis of line 9				
a Excess from 2012.				
b Excess from 2013.	6,550			
c Excess from 2014.	25,988			
d Excess from 2015.	26,092			
e Excess from 2016.	16,607			

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 2016, enter the date of the ruling. ►			
b	Check box to indicate whether the organization is a private operating foundation described in section <input type="checkbox"/> 4942(j)(3) or <input type="checkbox"/> 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.			
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 organization had \$5,000 or more in assets at any time during the year—see instructions.)**1 Information Regarding Foundation Managers:**

- a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))
- b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

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

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

- a The name, address, and telephone number or email address of the person to whom applications should be addressed
- b The form in which applications should be submitted and information and materials they should include
- c Any submission deadlines
- d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

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.			14	45,826	
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			16	9,871	
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	-6,028	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a Expenses Refunded _____			16	997	
b Tax Penalty Refunded _____			16	13,868	
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e).				64,534	
13 Total Add line 12, columns (b), (d), and (e)					64,534

(See worksheet in line 13 instructions to verify calculations)

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)				
a Paid during the year				
Covenant College 14049 Scenic Highway Lookout Mountain, GA 30750		NC	Financial Aid Scholarships	5,000
Bryan College 721 Bryan Drive Dayton, TN 37321		NC	Financial Aid Scholarships	9,000
KUI YU 3512 Cedar Creek Crossing Kennesaw, GA 30144		I	for Poor Families School Backpacks	500
TINA BUI 43 Ivy Chase Cartersville, GA 30121		I	Glasses for Needy Family	607
LE YEN TRAN 63 Eagle Glen Cartersville, GA 30121		I	Travel assistance for needy family	1,500
Total			►	16,607
3a				

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

TY 2016 Depreciation Schedule

Name: Fred J and Ruth Heflin Cofer Foundation Trust

EIN: 26-6727396

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
148 W Main #204	2015-07-24	183,505	3,058	SL	27 50	6,673			
148 W Main #207	2015-07-24	165,835	2,764	SL	27 50	6,030			
148 West Main #104	2016-12-31	251,854		SL	27 50	382			
436 Grassdale Rd	2016-03-28	83,249		SL	27 50	2,397			

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

TY 2016 Gain/Loss from Sale of Other Assets Schedule

Name: Fred J and Ruth Heflin Cofer Foundation Trust

EIN: 26-6727396

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
PACE Alternative Strategies Investments		Purchased			18,167	17,702			465	
Pace International Equity Investments		Purchased			12,100	12,089			11	
Pace Intermediate Fixed Income Investments		Purchased			22,709	22,643			66	
Pace Large Co Value Equity Investments		Purchased			20,023	19,412			611	
Pace Global Fixed Income Investments		Purchased			12,913	13,972			-1,059	
Pace Small/Medium Growth Equity		Purchased			8,800	10,716			-1,916	
Pace Small/Medium Co Value Equity		Purchased			10,360	10,813			-453	
Pace Mortgage-Backed Securities Fixed Income	2014-08	Purchased			8,030	7,984			46	
Pace Global Real Estate Securities	2013-06	Purchased			6,115	5,622			493	
Pace High Yield Investments		Purchased			9,176	10,103			-927	
Pace Intermediate Fixed Income	2013-04	Purchased			12,607	12,777			-170	
Hamlin High Dividend Equity Fund	2016-04	Purchased			15,006	14,278			728	
Ishares MSCI EMU ETF		Purchased			35,375	39,202			-3,827	
Ishares MSCI Japan ETF	2015-04	Purchased	2016-04		11,887	13,414			-1,527	
Ishares Iboxx \$ Investment Grade Corporate Bond	2015-10	Purchased			14,676	14,065			611	
Ishares MBS ETF		Purchased			8,681	8,598			83	
Mainstay ICAP International Fund Class	2015-12	Purchased	2016-10		328	341			-13	
Neuberger Berman Equity Fund Class		Purchased	2016-04		5,136	5,051			85	
Pimco Income Fund Class	2015-11	Purchased			11,097	11,279			-182	
Vanguard Total Stock Mkt Etf	2016-06	Purchased			7,104	6,638			466	
Wisdomtree Europe Hedged Equity Fund etf	2015-04	Purchased	2016-01		24,796	32,421			-7,625	
AQR Managed Futures Strategy Fund Class		Purchased			6,682	6,700			-18	
CBRE Clarion Long Short Fund	2014-01	Purchased			4,194	4,053			141	
American Century Equity Income Fund		Purchased			32,497	29,513			2,984	
Blackrock Global Long/Short Credit Fund	2013-06	Purchased			7,901	8,579			-678	
Ishares Iboxx \$ Investment Grade Corporate Bond etf	2015-10	Purchased	2016-10		12,108	11,508			600	
Ishares 7-10 year Treasury Bond ETF	2014-09	Purchased			13,351	12,442			909	
Ishares MSCI Eafe Etf	2015-04	Purchased	2016-07		4,185	4,716			-531	
John Hancock Globl Absolue Retn Strategs CL		Purchased			8,681	9,342			-661	
Loomis Sayles Investment Grade Bond Class		Purchased			8,526	9,512			-986	

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
Mainstay Icap International Fund Class		Purchased			20,819	21,373			-554	
Mainstay Epoch Global Equity Yield Fund Instl		Purchased			14,974	13,558			1,416	
Neuberger Berman Equity Fund Class		Purchased			85,362	88,891			-3,529	
Oppenheimer SR Floating Rate FD Class	2013-06	Purchased			12,841	13,780			-939	
Principal SM-MD CP Div P	2014-07	Purchased			16,850	17,578			-728	
Boston Partners Global Long/Short Fund Class Inst	2014-11	Purchased			5,496	5,210			286	
Riverpark Long/Short Opportunity Fund Class Instl	2013-06	Purchased	2016-07		2,062	1,991			71	
Spdr S&P 500 Etf TR		Purchased			62,723	49,838			12,885	
Marketfield Fund Class		Purchased	2016-05		8,699	10,406			-1,707	
Vanguard Total Bond Market ETF	2013-02	Purchased			27,643	27,625			18	
Virtus Multi-Sector Short Term Bond Fund Class		Purchased			22,584	23,557			-973	

TY 2016 Investments Corporate Bonds Schedule

Name: Fred J and Ruth Heflin Cofer Foundation Trust
EIN: 26-6727396

Name of Bond	End of Year Book Value	End of Year Fair Market Value
Ishares IBOXX \$ Invt Grade Corporate Bond	20,878	20,741
Ishares MBS ETF	17,922	17,440
SPDR Bloomberg Barclays Intl	12,236	11,431
Vanguard Total Bond mkt	23,190	22,379
Loomis Sayles Investment Grade Bond	17,475	15,127
Virtus Multi-Sector Short Term Bond Fund	38,161	36,834

TY 2016 Investments Corporate Stock Schedule**Name:** Fred J and Ruth Heflin Cofer Foundation Trust**EIN:** 26-6727396

Name of Stock	End of Year Book Value	End of Year Fair Market Value
Ishares MSCI EAFE ETF	27,262	26,556
Ishares Core MSCI Etf	15,471	15,445
Ishares Core Msci Emerging	14,977	14,306
Spdr S&P 500 Etf Tr	35,703	41,800
Vanguard Total Stock Mkt Etf	19,914	22,141
American Century Equity	79,972	83,925
Hamun High Dividend Equity Fund	38,282	41,284
Mainstay Epoch Global Equity Yield Fund	32,165	32,525
Principal SM-MD CP	28,195	31,731
Ashmore Emerging Markets Total Return Fund	12,499	11,985
Oppenheimer SR Floating Rate FD	20,952	20,520
PIMCO Income Fund	19,149	19,065
AQR Managed Futures Strategy Fund	11,237	10,343
Blackrock Global Long/Short Credit Fund	12,806	12,098
Boston Partners Global Long/Short Fund	9,825	10,581
CBRE Clarion Long Short Fund	8,883	8,748
John Hancock Globl Absolute Retn Strategs	19,963	18,688
Instl	6,980	7,330
PACE Global Real Estate Securities Investments	29,005	30,411
PACE International Equity Investments	90,128	82,970
PACE Large Co Growth Equity Investments	123,729	110,532
PACE Large Co Value Equity Investments	124,989	123,936
PACE Small/Medium Co Growth Equity Investments	86,279	62,939
PACE Small/Medium Co Value Equity Investments	79,107	73,458
PACE Global Fixed Income	56,305	51,703
Pace High Yield	52,900	50,778
PACE Intermdiate Fixed Income	64,332	63,411
PACE Mortgage Backed Securities Fixed Income	39,992	39,655
PACE Alternative Strategies Investments	120,341	120,225

TY 2016 Investments Government Obligations Schedule

Name: Fred J and Ruth Heflin Cofer Foundation Trust

EIN: 26-6727396

**US Government Securities - End
of Year Book Value:** 25,077

**US Government Securities - End
of Year Fair Market Value:** 24,842

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

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

TY 2016 Investments - Land Schedule**Name:** Fred J and Ruth Heflin Cofer Foundation Trust**EIN:** 26-6727396

Category/ Item	Cost/Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
148 West Main #204	183,505	9,731	173,774	
148 West Main #207	165,835	8,794	157,041	
148 West Main #104	251,854	382	251,472	
436 Grassdale Rd	83,248	2,397	80,851	

TY 2016 Other Expenses Schedule

Name: Fred J and Ruth Heflin Cofer Foundation Trust**EIN:** 26-6727396

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Bank Fees	106	106		
Office Expense	2,742	2,742		
Insurance	552	552		
Meetings	342	342		
Postage	260	260		
Repairs & Maint	50	50		
Utilities	130	130		
Rental Expenses	20,426	20,426		
Telephone	3,533	3,533		

TY 2016 Other Income Schedule

Name: Fred J and Ruth Heflin Cofer Foundation Trust

EIN: 26-6727396

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
IRS Penalty Refund	13,868	13,868	

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TY 2016 Other Increases Schedule		
Name: Fred J and Ruth Heflin Cofer Foundation Trust		
EIN: 26-6727396		
Description	Amount	
Prior Period Adjustment	157,111	

TY 2016 Taxes Schedule

Name: Fred J and Ruth Heflin Cofer Foundation Trust

EIN: 26-6727396

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Payroll Taxes	4,865	4,865		