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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.
▶ Go to *www.irs.gov/Form990PF* for instructions and the latest information.

OMB No 1545-0052

2018

Open to Public Inspection

For calendar year 2018, or tax year beginning 01-01-2018 , and ending 12-31-2018

Name of foundation
J C LEWIS FOUNDATION INC

A Employer identification number
58-6043785

Number and street (or P O box number if mail is not delivered to street address) Room/suite
POST OFFICE BOX 13666

B Telephone number (see instructions)
(912) 925-0234

City or town, state or province, country, and ZIP or foreign postal code
SAVANNAH, GA 314160666

C If exemption application is pending, check here ▶ ☐

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

D 1. Foreign organizations, check here ▶ ☐
2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

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

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col (c), *line 16)* ▶$ 19,502,394

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

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

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	2,190	2,190		
	4	Dividends and interest from securities	561,972	561,972		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	662,175			
	b	Gross sales price for all assets on line 6a 1,502,586				
	7	Capital gain net income (from Part IV, line 2)		662,175		
	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)	10,928	10,928		
	12	**Total.** Add lines 1 through 11	1,237,265	1,237,265		
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)	1,550	775		775
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	17,950	2,592		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	1,294	647		647
	24	**Total operating and administrative expenses.** Add lines 13 through 23	20,794	4,014		1,422
	25	Contributions, gifts, grants paid	772,800			772,800
	26	**Total expenses and disbursements.** Add lines 24 and 25	793,594	4,014		774,222
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	443,671			
	b	**Net investment income** (if negative, enter -0-)		1,233,251		
	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 (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	140,805	175,451	175,451
	2 Savings and temporary cash investments	391,316	553,824	553,824
	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)	10,485,521	10,536,843	15,419,928
	c Investments—corporate bonds (attach schedule)	293,391	293,391	283,450
	11 Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	2,972,139	3,167,334	3,069,741
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	15 Other assets (describe ▶)	140	140	
	16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	14,283,312	14,726,983	19,502,394
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 **Total liabilities**(add lines 17 through 22)		0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☑ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	14,283,312	14,726,983	
	30 **Total net assets or fund balances** (see instructions)	14,283,312	14,726,983	
	31 **Total liabilities and net assets/fund balances** (see instructions)	14,283,312	14,726,983	

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	14,283,312
2	Enter amount from Part I, line 27a	2	443,671
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	14,726,983
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	14,726,983

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	PUBLICLY TRADED SECURITIES	P	2010-07-01	2018-07-01
b	SECURITIES LITIGATION PROCEEDS	P	2010-07-01	2018-07-01
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	1,467,108		840,411	626,697
b	650			650
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				626,697
b				650
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	662,175
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8		3	

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

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

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

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

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))
2017	785,625	20,026,462	0 039229
2016	890,584	18,484,004	0 048181
2015	1,047,450	18,251,222	0 057391
2014	809,882	18,261,659	0 044349
2013	784,461	17,156,647	0 045723

2 **Total** of line 1, column (d)	2	0 234873
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years . . .	3	0 046975
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5 . . .	4	20,724,510
5 Multiply line 4 by line 3	5	973,534
6 Enter 1% of net investment income (1% of Part I, line 27b) . . .	6	12,333
7 Add lines 5 and 6	7	985,867
8 Enter qualifying distributions from Part XII, line 4 , ...	8	774,222

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 ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	24,665
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	2	
3	Add lines 1 and 2.	3	24,665
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	24,665
6	Credits/Payments		
a	2018 estimated tax payments and 2017 overpayment credited to 2018 — 6a — 11,300		
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	11,300
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	13,365
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 2019 estimated tax** ▶ — **Refunded** ▶	11	

Part VII-A **Statements Regarding Activities**

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? (see Instructions for definition).	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		No
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 2018 or the taxable year beginning in 2018? See the 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

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?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶THE FOUNDATION Telephone no ▶(912) 925-0234

Located at ▶9505 ABERCORN STREET SAVANNAH GA ZIP+4 ▶31406

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

			Yes	No
16	At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See the instructions for exceptions and filing requirements for FinCEN Form 114 If "Yes", enter the name of the foreign country ▶			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance? See instructions	1b		
	Organizations relying on a current notice regarding disaster assistance check here. ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2018?.	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 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2018?. ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____ , 20____ , 20____ , 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____ , 20____ , 20____ , 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2018 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 2018).*	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 2018?	4b		No

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

				Yes	No
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		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment during the year?	☐ Yes ☑ No			

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

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

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

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

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

Part IX-A **Summary of Direct Charitable Activities**

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

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	20,476,829
b	Average of monthly cash balances	1b	338,283
c	Fair market value of all other assets (see instructions)	1c	225,000
d	**Total** (add lines 1a, b, and c)	1d	21,040,112
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	21,040,112
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	315,602
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	20,724,510
6	**Minimum investment return.** Enter 5% of line 5	6	1,036,226

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	1,036,226
2a	Tax on investment income for 2018 from Part VI, line 5	2a	24,665		
b	Income tax for 2018 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	24,665
3	Distributable amount before adjustments Subtract line 2c from line 1			3	1,011,561
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	1,011,561
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	1,011,561

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	774,222
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	774,222
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	774,222

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 2017	(c) 2017	(d) 2018
1 Distributable amount for 2018 from Part XI, line 7					1,011,561
2 Undistributed income, if any, as of the end of 2018					
a Enter amount for 2017 only.				233,985	
b Total for prior years 20___ , 20___ , 20___					
3 Excess distributions carryover, if any, to 2018					
a From 2013.					
b From 2014.					
c From 2015.					
d From 2016.					
e From 2017.					
f **Total** of lines 3a through e.					
4 Qualifying distributions for 2018 from Part XII, line 4 ▶ $ 774,222					
a Applied to 2017, but not more than line 2a				233,985	
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 2018 distributable amount.					540,237
e Remaining amount distributed out of corpus					
5 Excess distributions carryover applied to 2018					
(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					
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 2017 Subtract line 4a from line 2a Taxable amount—see instructions					
f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019					471,324
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 2013 not applied on line 5 or line 7 (see instructions) . . .					
9 **Excess distributions carryover to 2019.** Subtract lines 7 and 8 from line 6a					
10 Analysis of line 9					
a Excess from 2014. . . .					
b Excess from 2015. . . .					
c Excess from 2016. . . .					
d Excess from 2017. . . .					
e Excess from 2018. . . .					

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 2018, enter the date of the ruling. . . . . ▶

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

	Tax year	Prior 3 years			
	(a) 2018	**(b)** 2017	**(c)** 2016	**(d)** 2015	**(e) Total**
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))

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 to individuals or organizations under other conditions, complete items 2a, b, c, and d See instructions

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

ANY FOUNDATION OFFICER
P O BOX 60759
SAVANNAH, GA 31420
(912) 925-0234

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

LETTER REQUEST

c Any submission deadlines

NONE

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

NONE

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SEE ATTACHED LIST 9505 ABERCORN STREET SAVANNAH, GA 31405	NONE	EXEMPT	FINANCIAL SUPPORT OF CHARITABLE ORGA	772,800
Total . . . . ▶ **3a**				
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions)
1 Program service revenue					
a					
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			14	2,190	
4 Dividends and interest from securities.			14	561,972	
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.			14	10,928	
8 Gain or (loss) from sales of assets other than inventory			18	662,175	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e).				1,237,265	

13 **Total.** Add line 12, columns (b), (d), and (e). 13 1,237,265

(See worksheet in line 13 instructions to verify calculations)

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

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

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501 (c) (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.	**1a(1)**		No
(2) Other assets.	**1a(2)**		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	**1b(1)**		No
(2) Purchases of assets from a noncharitable exempt organization.	**1b(2)**		No
(3) Rental of facilities, equipment, or other assets.	**1b(3)**		No
(4) Reimbursement arrangements.	**1b(4)**		No
(5) Loans or loan guarantees.	**1b(5)**		No
(6) Performance of services or membership or fundraising solicitations.	**1b(6)**		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	**1c**		No

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

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

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

b If "Yes," complete the following schedule

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

Sign Here

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

****** | 2019-05-03 | ******

Signature of officer or trustee | Date | Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☑	PTIN
S STEWART BROMLEY		2019-05-05		P00336389
Firm's name ▶ HOLLAND BROMLEY BARNHILL & BRETT LLP				Firm's EIN ▶58-1941470
Firm's address ▶ 2 E BRYAN ST FL 14 SAVANNAH, GA 314012635				Phone no (912) 235-3410

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

(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
MRS J C LEWIS JR 9505 ABERCORN STREET SAVANNAH, GA 31406	CHAIRMAN & P 000 00	0	0	0
J C LEWIS III 9505 ABERCORN STREET SAVANNAH, GA 31406	SECRETARY & 000 00	0	0	0
CHARLES E IZLAR 9505 ABERCORN STREET SAVANNAH, GA 31406	TREASURER & 000 00	0	0	0
NANCY V LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VP 000 00	0	0	0
WALTER N LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VP 000 00	0	0	0
S WISTAR LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VP 000 00	0	0	0
D SCOTT LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VP 000 00	0	0	0
J CHRISTIAN LEWIS 9505 ABERCORN STREET SAVANNAH, GA 31406	VP 000 00	0	0	0

TY 2018 Accounting Fees Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING	1,550	775		775

TY 2018 Investments Corporate Bonds Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Investments Corporate Bonds Schedule

Name of Bond	End of Year Book Value	End of Year Fair Market Value
BOND FUNDS - MS 107327	92,303	90,450
BONDS - MS 109040	201,088	193,000

TY 2018 Investments Corporate Stock Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Investments Corporation Stock Schedule

Name of Stock	End of Year Book Value	End of Year Fair Market Value
COMMON STOCKS - MS ACCT 107327	4,441,686	5,104,701
COMMON STOCKS - MS ACCT 109040	6,095,157	10,315,227

TY 2018 Investments - Other Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Investments Other Schedule 2

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
201 TELEVISION CIRCLE, SAVANNAH, GA	AT COST	346,700	225,000
ETF/CEF - MS 107327	AT COST	1,117,320	1,185,141
ETF/CEF - MS 109040	AT COST	1,703,314	1,659,600

TY 2018 Other Assets Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Other Assets Schedule

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ORGANIZATION COSTS	140	140	

TY 2018 Other Expenses Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
STATE REGISTRATION	50	25		25
INSURANCE	1,244	622		622

TY 2018 Other Income Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
OTHER INVESTMENT INCOME	10,928	10,928	

TY 2018 Taxes Schedule

Name: J C LEWIS FOUNDATION INC

EIN: 58-6043785

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES WITHHELD	2,592	2,592		
FEDERAL EXCISE TAXES	15,358			

J C LEWIS FOUDNATION, INC
EIN 58-6043785
FORM 990-PF (2018), PART XV - SUPPLEMENTARY INFORMATION
GRANTS PAID DURING THE YEAR

Account Description	Date	Reference	Trans Description	Amount
grants made	3/28/18	11036	MEDICAL COLLEGE OF GA FOUNDATION	25,000 00
grants made	4/26/18	11037	FRESH AIR HOME	2,000 00
grants made	7/3/18	11040	SOCIAL APOSTOLATE	4,000 00
grants made	7/3/18	11041	MIGHTY EIGHTY AIR FORCE MUSEUM	1,000 00
grants made	7/3/18	11042	MORRIS SLOTIN FUND	1,000 00
grants made	7/3/18	11043	OLD SAVANNAH CITY MISSION INC	12,000 00
grants made	7/10/18	11044	AMERICAN RED CROSS	500 00
grants made	7/20/18	11046	CALVARY DAY SCHOOL	5,000 00
grants made	7/23/18	11047	MIGHTY EIGHTY AIR FORCE MUSEUM	25,000 00
grants made	7/23/18	11048	LEUKEMIA & LYMPHOMA SOCIETY	1,000 00
grants made	8/2/18	11049	THE SALVATION ARMY	1,000 00
grants made	8/2/18	11050	SAVANNAH COUNTRY DAY SCHOOL	30,000 00
grants made	8/2/18	11051	SAVANNAH COUNTRY DAY SCHOOL	2,000 00
grants made	8/2/18	11052	BOY SCOUTS OF AMERICA	1,000 00
grants made	8/2/18	11053	CHATHAM-SAVANNAH CITIZEN ADVOCACY	1,000 00
grants made	8/2/18	11054	COVENANT CARE SERVICES INC	1,000 00
grants made	8/2/18	11055	FRANK CALLEN BOYS & GIRLS CLUB	1,000 00
grants made	8/2/18	11057	THE LIVING VINE INC	1,000 00
grants made	8/2/18	11058	UNION MISSION INC	1,000 00
grants made	8/2/18	11059	YMCA OF COASTAL GEORGIA	1,000 00
grants made	8/2/18	11056	SAVANNAH BAPTIST CENTER	5,000 00
grants made	8/2/18	11060	GEORGIA HISTORICAL SOCIETY	1,000 00
grants made	8/2/18	11061	SAVANNAH TREE FOUNDATION	1,000 00
grants made	8/2/18	11062	PAUL ANDERSON YOUTH HOME INC	1,000 00
grants made	8/2/18	11063	SAVANNAH BLACK HERITAGE FESTIVAL	1,500 00
grants made	8/2/18	11064	SAVANNAH COUNTRY DAY SCHOOL	1,000 00
grants made	8/2/18	11065	GOODWILL INDUSTRIES OF THE COASTAL EMPIRE	1,000 00
grants made	8/2/18	11066	SAVANNAH TECHNICAL COLLEGE FOUNDATION	1,000 00
grants made	8/4/18	11067	ARMSTRONG FOUNDATION	25,000 00
grants made	8/4/18	11068	ALZHEIMER'S ASSOCIATION OF COASTAL GA	10,000 00
grants made	8/9/18	11069	SAVANNAH COLLEGE OF ART & DESIGN	10,000 00
grants made	8/13/18	11070	UNION MISSION INC	20,000 00
grants made	12/10/18	11082	ST JOSEPH'S/CANDLER FOUNDATION	25,000 00
grants made	12/12/18	11085	HISTORIC SAVANNAH FOUNDATION	5,000 00
grants made	12/12/18	11086	AMERICA'S SECOND HARVEST OF	10,000 00
grants made	12/12/18	11087	SENIOR CITIZENS INC	25,000 00
grants made	12/12/18	11089	SAVANNAH CHRISTIAN PREPARATORY	25,000 00
grants made	12/12/18	11090	YMCA OF COASTAL GEORGIA	20,000 00
grants made	12/12/18	11091	BETHESDA HOME FOR BOYS	1,500 00
grants made	12/12/18	11092	WOMEN'S BOARD OF BETHESDA	1,000 00
grants made	12/12/18	11093	AMERICA'S SECOND HARVEST OF	500 00
grants made	12/12/18	11094	FELLOWSHIP OF CHRISTIAN ATHLETES	3,500 00
grants made	12/12/18	11095	GOODWILL INDUSTRIES OF THE	10,000 00
grants made	12/12/18	11096	SAVANNAH COUNTRY DAY SCHOOL	10,000 00
grants made	12/12/18	11097	SAVANNAH MUSIC FESTIVAL	20,000 00
grants made	12/12/18	11098	JUNIOR ACHIEVEMENT OF GEORGIA	2,500 00
grants made	12/12/18	11099	RALPH MARK GILBERT CIVIL RIGHTS MUSEUM	500 00
grants made	12/12/18	11100	GREENBRIAR CHILDREN'S CENTER	2,500 00
grants made	12/12/18	11101	YOUNG LIFE SAVANNAH	1,000 00
grants made	12/12/18	11102	SAVANNAH STATE UNIVERSITY	10,000 00
grants made	12/12/18	11103	SAVANNAH TECHNICAL COLLEGE FOUNDATION	10,000 00
grants made	12/12/18	11104	UNITED WAY OF THE COASTAL EMPIRE	40,000 00
grants made	12/13/18	11105	AMERICAN CANCER SOCIETY	500 00
grants made	12/13/18	11106	CHATHAM SAVANNAH AUTHORITY	15,000 00

J C LEWIS FOUDNATION, INC
EIN 58-6043785
FORM 990-PF (2018), PART XV - SUPPLEMENTARY INFORMATION
GRANTS PAID DURING THE YEAR

Account Description	Date	Reference	Trans Description	Amount
grants made	12/13/18	11107	HISTORIC SAVANNAH FOUNDATION	1,000 00
grants made	12/13/18	11109	SENIOR CITIZENS INC	1,000 00
grants made	12/13/18	11110	UGA FOUNDATION	2,500 00
grants made	12/19/18	11116	SAVANNAH COUNTRY DAY SCHOOL	5,000 00
grants made	12/19/18	11118	SAVANNAH COUNTRY DAY SCHOOL	125,000 00
grants made	12/19/18	11120	SAVANNAH AREA FAMILY EMERGENCY	5,000 00
grants made	12/19/18	11122	CALVARY DAY SCHOOL	10,000 00
grants made	12/19/18	11123	BETHESDA HOME FOR BOYS	7,500 00
grants made	12/19/18	11124	GEORGIA SOUTHERN UNIVERSITY FOUNDATION	10,000 00
grants made	12/19/18	11125	SAVANNAH COUNTRY DAY SCHOOL	25,000 00
grants made	12/20/18	11126	CHATHAM TRANSITIONAL MINISTRIE	5,000 00
grants made	12/20/18	11127	SAVANNAH CENTER FOR BLIND & LO	1,000 00
grants made	12/20/18	11128	COASTAL CHILDREN'S ADVOCACY CE	1,000 00
grants made	12/20/18	11129	THE GUIDO EVANGELISTIC ASSOCIA	1,000 00
grants made	7/19/18	11045	HUMANE SOCIETY	500 00
grants made	10/18/18	11074	THE METROPOLITAN OPERA FUND	10,000 00
grants made	5/23/18	11039	UGA FOUNDATION INC	5,000 00
grants made	9/14/18	11071	FIRST BAPTIST CHURCH ~ SAVANNAH	5,000 00
grants made	2/1/18	11034	LEUKEMIA & LYMPHOMA SOCIETY	500 00
grants made	12/13/18	11111	PORT WENTWORTH UNITED METHODIST	5,000 00
grants made	12/13/18	11112	200 CLUB OF THE COASTAL EMPIRE	2,500 00
grants made	12/13/18	11113	SAVANNAH/CHATHAM COUNTY CASA I	1,000 00
grants made	12/13/18	11114	SAVANNAH AREA FAMILY EMERGENCY	1,000 00
grants made	12/20/18	11130	FOOD FOR THE POOR INC	1,500 00
grants made	12/20/18	11131	OSSABAW ISLAND FOUNDATION	1,500 00
grants made	12/20/18	11132	THE CARETTA RESEARCH PROJECT	1,750 00
grants made	12/20/18	11133	NATIONAL MARINE SANCTUARY FOUN	500 00
grants made	12/20/18	11134	INTERNATIONAL FELLOWSHIP OF	2,250 00
grants made	12/20/18	11135	SAVANNAH RIVERKEEPER	500 00
grants made	12/20/18	11136	BETHEL BRICK CHURCH	1,500 00
grants made	12/20/18	11137	GSU CTR WILDLIFE EDUCATION	500 00
grants made	12/18/18	11115	LAKE FOREST CHURCH	1,000 00
grants made	12/31/18	11138	ISLE OF HOPE UNITED METHODIST	1,000 00
grants made	10/18/18	11072	AMERICAN ASSOCIATION OF NURSE	3,000 00
grants made	10/18/18	11073	AMERICAN ASSOCIATION OF NURSE	1,000 00
grants made	12/3/18	11076	ST JAMES UNITED METHODIST CHURCH	4,000 00
grants made	12/3/18	11077	REHOBETH UNITED METHODIST CHURCH	1,000 00
grants made	12/3/18	11080	REHOBETH UNITED METHODIST CHURCH	1,000 00
grants made	12/19/18	11121	ST JAMES UNITED METHODIST CHURCH	5,000 00
grants made	12/3/18	11075	FIRST BAPTIST CHURCH ~ SAVANNAH	1,800 00
grants made	12/3/18	11078	ISLE OF HOPE UNITED METHODIST	10,000 00
grants made	12/3/18	11079	FIRST BAPTIST CHURCH ~ SAVANNAH	10,000 00
grants made	12/10/18	11081	ISLE OF HOPE UNITED METHODIST	10,000 00
grants made	12/10/18	11083	SKIDAWAY ISLAND BAPTIST CHURCH	10,000 00
grants made	12/10/18	11084	ISLE OF HOPE UNITED METHODIST	10,000 00
grants made	12/12/18	11088	INDEPENDENT PRESBYTERIAN CHURCH	1,000 00
grants made	12/13/18	11108	LUTHERAN CHURCH OF THE ASCENSION	10,000 00
grants made	12/19/18	11117	FIRST BAPTIST CHURCH ~ SAVANNAH	10,000 00
grants made	12/19/18	11119	ISLE OF HOPE UNITED METHODIST	10,000 00
				772,800 00