

1906

OMB No 1545-0052

2018

Open to Public Inspection

Form 990-PF

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.

Department of the Treasury
Internal Revenue Service

For calendar year 2018 or tax year beginning

JUL 1, 2018

and ending

JUN 30, 2019

Name of foundation
WS FOUNDATION, INC.
BLACKSHER WHITE-SPUNNER

A Employer identification number

26-1611897

Number and street (or P.O. box number if mail is not delivered to street address)

P.O. BOX 7598

Room/suite

B Telephone number

251-471-1000

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

MOBILE, AL 36670

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)

\$ 1,209,199.

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))

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

- 1 Contributions, gifts, grants, etc., received
- 2 Check ☒ 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)
- 6a Net gain or (loss) from sale of assets not on line 6
- b Gross sales price for all assets on line 6a
- 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)
- 11 Other income
- 12 Total. Add lines 1 through 11

52,916.

52,916.

N/A

STATEMENT 1

- 13 Compensation of officers, directors, trustees, etc
- 14 Other employee salaries and wages
- 15 Pension plans, employee benefits

0.

0.

RECEIVED IN CORRESPONDENCE
IRS - OSC - 22

0.

- 16a Legal fees
- b Accounting fees STMT 2
- c Other professional fees
- 17 Interest
- 18 Taxes STMT 3
- 19 Depreciation and depletion
- 20 Occupancy
- 21 Travel, conferences, and meetings
- 22 Printing and publications
- 23 Other expenses

1,793.

0.

JUN 05 2020

0.

396.

0.

OGDEN, UTAH

0.

- 24 Total operating and administrative expenses. Add lines 13 through 23
- 25 Contributions, gifts, grants paid
- 26 Total expenses and disbursements. Add lines 24 and 25

2,189.

0.

0.

70,500.

70,500.

72,689.

0.

70,500.

27 Subtract line 26 from line 12:

-19,773.

a Excess of revenue over expenses and disbursements

b Net investment income (if negative, enter -0-)

52,916.

c Adjusted net income (if negative, enter -0-)

N/A

29491326023010

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	178,510.	34,951.	34,591.
	2 Savings and temporary cash investments	918,509.	1,042,295.	1,174,608.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	Liabilities	11 Investments - land, buildings, and equipment basis ▶		
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		1,097,019.	1,077,246.	1,209,199.
17 Accounts payable and accrued expenses				
18 Grants payable				
Liabilities	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
23 Total liabilities (add lines 17 through 22)	0.	0.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/>			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	27 Capital stock, trust principal, or current funds	0.	0.	
	28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
29 Retained earnings, accumulated income, endowment, or other funds	1,097,019.	1,077,246.		
30 Total net assets or fund balances	1,097,019.	1,077,246.		
31 Total liabilities and net assets/fund balances	1,097,019.	1,077,246.		

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)	1,097,019.
2 Enter amount from Part I, line 27a	-19,773.
3 Other increases not included in line 2 (itemize) ▶	0.
4 Add lines 1, 2, and 3	1,077,246.
5 Decreases not included in line 2 (itemize) ▶	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	1,077,246.

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Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a				
b NONE				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 5px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div> <div style="margin-left: 10px;"> 2 </div> </div>		
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). If (loss), enter -0- in Part I, line 8		<div style="display: flex; align-items: center;"> <div style="border-left: 1px solid black; padding-left: 5px;"> 3 </div> </div>		

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 doesn't qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2017	71,116.	1,221,576.	.058217
2016	74,197.	1,130,527.	.065630
2015	55,890.	994,764.	.056184
2014	33,000.	1,035,030.	.031883
2013	56,400.	1,025,452.	.055000
2 Total of line 1, column (d)			2 .266914
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 .053383
4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5			4 1,177,799.
5 Multiply line 4 by line 3			5 62,874.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 529.
7 Add lines 5 and 6			7 63,403.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			8 70,500.

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Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	529.
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	529.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	529.
6 Credits/Payments:			
a 2018 estimated tax payments and 2017 overpayment credited to 2018	6a	0.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	0.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments. Add lines 6a through 6d	7	0.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	14.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	543.	
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 <input type="checkbox"/> Refunded <input type="checkbox"/>	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 0. (2) On foundation managers. \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. AL		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► N/A	X	
14 The books are in care of ► J. BENSON O'CONNOR III Telephone no. ► 251-471-1000 Located at ► 3201 DAUPHIN ST, MOBILE, AL ZIP+4 ► 36606		
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 N/A		
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? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

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

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

	Yes	No
1a During the year, did the foundation (either directly or indirectly): (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here ► N/A	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 2018?	1c	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(i)(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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ►		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A	2b	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
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 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.) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2018?	4b	X

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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
Organizations relying on a current notice regarding disaster assistance, check here

N/A

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?

N/A

☐ Yes ☐ No

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

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
If "Yes" to 6b, file Form 8870.

6b

X

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

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(s) 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, and 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
BLACKSHER WHITE-SPUNNER 3201 DAUPHIN ST MOBILE, AL 36606	OFFICER 2.00	0.	0.	0.
JOHN WHITE-SPUNNER 3201 DAUPHIN ST MOBILE, AL 36606	OFFICER 0.00	0.	0.	0.

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

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

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

0

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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. If none, enter "NONE."

[illegible]

Total number of others receiving over \$50,000 for professional services

0

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

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

Expenses

1	N/A	
2		
3		
4		

Part IX-B	Summary of Program-Related Investments
------------------	---

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

0.

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,127,870.
b	Average of monthly cash balances	1b	67,865.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	1,195,735.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,195,735.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	17,936.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,177,799.
6	Minimum investment return. Enter 5% of line 5	6	58,890.

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

1	Minimum investment return from Part X, line 6	1	58,890.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	529.
b	Income tax for 2018. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	529.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	58,361.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	58,361.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	58,361.

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	70,500.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
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	70,500.
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	5	529.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	69,971.

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.

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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				58,361.
2 Undistributed income, if any, as of the end of 2018				
a Enter amount for 2017 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2018:				
a From 2013				
b From 2014				
c From 2015				
d From 2016				
e From 2017	10,454.			
f Total of lines 3a through e	10,454.			
4 Qualifying distributions for 2018 from Part XII, line 4: ▶ \$ 70,500.				
a Applied to 2017, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2018 distributable amount				58,361.
e Remaining amount distributed out of corpus	12,139.			
5 Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	22,593.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2017. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2018. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2019				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2013 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a	22,593.			
10 Analysis of line 9:				
a Excess from 2014				
b Excess from 2015				
c Excess from 2016				
d Excess from 2017	10,454.			
e Excess from 2018	12,139.			

N/A

☐ 4942(j)(3) or ☐ 4942(j)(5)

WS FOUNDATION, INC.

Form 990-PF (2018)

BLACKSHER WHITE-SPUNNER

26-1611897

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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				70,500.
Total			3a	70,500.
b Approved for future payment				
NONE				
Total			3b	0.

Form 990-PF (2018)

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

- | | |
|---|-------------------|
| <p>1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c)(3) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p>b Other transactions:</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>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.</p> | <p>Yes</p> |
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	Yes	No
1a(1)		X
1a(2)		X
1b(1)		X
1b(2)		X
1b(3)		X
1b(4)		X
1b(5)		X
1b(6)		X
1c		X

[illegible]

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

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

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

**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.

Signature of officer or trustee

Date _____

► PRESIDENT

May the IRS discuss this return with the preparer shown below? See instr.

☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name,

L. PAGE STALCUP,
III

Preparer's signature

L. PAGE STALCUP,

Date

05/07/20

Check ☐ if self-employed

PTIN

P00381759

Firm's name ► WILKINS MILLER, LLC

Firm's EIN ► 27-0355040

Firm's address ► P.O. BOX 70047
MOBILE, AL 36670

Phone no. (251) 410-6700

Form **990-PF** (2018)

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
DIVIDENDS & INTEREST- -SECURITIES	52,916.	0.	52,916.	52,916.	
TO PART I, LINE 4	52,916.	0.	52,916.	52,916.	

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	1,793.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	1,793.	0.		0.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAXES	396.	0.		0.
TO FORM 990-PF, PG 1, LN 18	396.	0.		0.

Grants and Contributions Paid

Recipient's Name	If Individual	Recipient's Address			Foundation Status		Payment Code	Description	Purpose of Grant or Contribution	Relationship of Recipient	Amount
		Street	City	State	ZIP or Postal Code						
100 Black Men of Greater Mobile		954 Government St	Mobile	AL	36604		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
Alabama Free Clinic		Baldwin County Government Annex VI	Bay Minette	AL	36507		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,500
Alabama Policy Institute		1251 Virginia Street	Mobile	AL	36604		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	3,500
Alabama Public Television		2112 11th Ave South, Suite 400	Birmingham	AL	35205		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	750
All Saints Episcopal Church		151 S Ann Street	Mobile	AL	36604		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	6,500
Alzheimer's Association		4300 BAYOU BLVD SUITE 12	PENSACOLA	FL	32503		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
American Cancer Society		PO BOX 22478	OKLAHOMA CITY	OK	73123		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	2,500
American Heart Assoc		7272 Greenville Avenue	Dallas	TX	75231		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
American Red Cross		35 N Sage Avenue	Mobile	AL	36607		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
Auburn University		317 S College Street	Auburn	AL	36849		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
Big Brothers Big Sisters		9 Dauphin St, Suite 101	Mobile	AL	36602		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
Boys and Girls Club of South Alabama, Inc		PO Box 6724	Mobile	AL	36660		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,500
Catholic Social Services		188 S Florida Street	Mobile	AL	36606		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
CATO Institute		1000 Massachusetts Ave NW	Washington	DC	20001		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
Community Services for Visions Rehab		600 Bel Air Blvd, Ste 110	Mobile	AL	36606		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
Covenant House		461 Eighth Avenue	NEW YORK	NY	10001		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	900
Dog River Clearwater Revival		PO Box 161523	Mobile	AL	36616		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
Drug Education Council		300 Television Avenue	Mobile	AL	36606		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,500
Friends of Magnolia		1202 Virginia St	Mobile	AL	36604		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
GBS CIDP Foundation		104 Forrest Ave	Narberth	PA	19072		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
Habitat for Humanity		3712 Airport Blvd	Mobile	AL	36608		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	200
Infirmary Foundation		PO Box 2226	Mobile	AL	36652		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	2,500
Little Sisters of the Poor		1655 McGill Ave	Mobile	AL	36604		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
MADD-Mothers Against Drunk Driving		4324 Welch Ave	Mobile	AL	39563		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
MD Anderson Cancer Center		1515 Holcombe Blvd	Houston	TX	77030		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	2,500
Mission of Hope Ministries		14970 MISSION ROAD	Mobile	AL	36608		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	3,000
Mobile Bar Foundation		153 Government Street	Mobile	AL	36602		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,500
Mobile Baykeeper, Inc		450-C Government Street	Mobile	AL	36602		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	4,500
Mulherin Home		2496 Halls Mill Rd	Mobile	AL	36606		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	2,000
Multiple Sclerosis Association of America		375 Kings HWY N	CHERRY HILL	NJ	08034		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,100
National MS Foundation Alabama-Mississippi Chapter		PO Box 308	Birmingham	AL	35201		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,600
Prostate Cancer Foundation		1250 Fourth Street	Santa Monica	CA	90401		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	200
Providence Foundation		6801 Airport Boulevard	Mobile	AL	36685		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	2,000
Ronald McDonald House Charities of Mobile		1626 Springhill Ave	Mobile	AL	36604		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,600
Salvation Army		615 Slaters Lane	Alexandria	VA	22313		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
Spanish Fort Educational Enrichment Foundation		PO Box 7938	Spanish Fort	AL	36577		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
St Paul's Episcopal Church		4051 Old Shell Rd	Mobile	AL	36608		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
Team Focus		6110 Grelet Road	Mobile	AL	36609		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
The Floral Parade		PO Box 2121	Mobile	AL	36652		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
The Heritage Foundation		214 Massachusetts Ave NE	Washington	DC	20002		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
The Learning Tree		4879 Lot Rd	Eight Mile	AL	36613		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
The Men of St Joseph		PO Box 160583	Mobile	AL	36616		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
The Michael J Fox Foundation		PO Box 5014	Hagerstown	MD	21741		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	300
The National WWII Museum		954 Magazine St	New Orleans	LA	70130		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
The Nature Conservancy		56 Saint Joseph St Ste 1600	Mobile	AL	36602		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	450
The Project CATE foundation		po box 123	Mobile	AL	36601		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
The Village of Springhill		4358 S Old Shell Rd	Mobile	AL	36608		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
Theodore High School		6201 Sweettown Road	Theodore	AL	36582		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,500
USA Children's & Women Hospital		1700 Center Street	Mobile	AL	36604		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	1,000
VFW		2528 Government Blvd	Mobile	AL	36606		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	500
Victory Health Partners		3750 Professional Parkway	Mobile	AL	36609		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	5,000
Waterfront Rescue Mission		279 N Washington Avenue	Mobile	AL	36603		1	PUBLIC	CHARITABLE CONTRIBUTION	NONE	900

70,500