

Form 990-PF

Department of the Treasury
Internal Revenue ServiceEXTENDED TO NOVEMBER 16, 2020
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 1545-0047

2019

Open to Public Inspection

For calendar year 2019 or tax year beginning

, and ending

| | | | |
|--|---|---|----------------|
| Name of foundation ELOHIM FOUNDATION | | A Employer identification number 32-0425131 | |
| Number and street (or P O box number if mail is not delivered to street address) 2024 TRAMMELL CHASE DRIVE | | Room/suite | |
| City or town, state or province, country, and ZIP or foreign postal code HOOVER, AL 35244 | | C If exemption application is pending, check here ► <input checked="" type="checkbox"/> 4 | |
| G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change | | D 1. Foreign organizations, check here ► <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ► <input type="checkbox"/> | |
| H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation | | E If private foundation status was terminated under section 507(b)(1)(A), check here ► <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ► <input type="checkbox"/> | |
| I Fair market value of all assets at end of year (from Part II, col (c), line 16) ► \$ 2,043,525. | J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ | | |
| 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 | | 250,000. | N/A |
| 2 Check ► <input 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 | | 5,669. | 5,669. |
| 5a Gross rents | | | STATEMENT 1 |
| b Net rental income or (loss) | | | |
| 6a Net gain or (loss) from sale of assets not on line 10 | | | RECEIVED |
| Gross sales price for all assets on line 6a | | | C |
| 7 Capital gain net income (from Part IV, line 2) | | 0. | OCT 20 2020 |
| 8 Net short-term capital gain | | | E1-371 |
| 9 Income modifications | | | OGDEN, UT |
| 10a Gross sales less returns and allowances | | | MS-CHI |
| b Less Cost of goods sold | | | RECEIVED |
| c Gross profit or (loss) | | | |
| 11 Other income | | 49,302. | 49,302. |
| 12 Total. Add lines 1 through 11 | | 304,971. | 54,971. |
| 13 Compensation of officers, directors, trustees, etc | | 0. | STATEMENT 2 |
| 14 Other employee salaries and wages | | 0. | 0. |
| 15 Pension plans, employee benefits | | | |
| 16a Legal fees | | | |
| b Accounting fees | | 5,800. | 2,900. |
| c Other professional fees | | | 2,900. |
| 17 Interest | | | |
| 18 Taxes | | 5,057. | 1,298. |
| 19 Depreciation and depletion | | | 0. |
| 20 Occupancy | | | |
| 21 Travel, conferences, and meetings | | | |
| 22 Printing and publications | | | |
| 23 Other expenses | | 107. | 54. |
| 24 Total operating and administrative expenses. Add lines 13 through 23 | | 10,964. | 4,252. |
| 25 Contributions, gifts, grants paid | | 89,450. | 89,450. |
| 26 Total expenses and disbursements. Add lines 24 and 25 | | 100,414. | 4,252. |
| 27 Subtract line 26 from line 12: a Excess of revenue over expenses and disbursements b Net investment income (if negative, enter -0-) c Adjusted net income (if negative, enter -0-) | | 204,557. | 50,719. |
| | | | N/A |

g 22

| Assets | 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 | |
| 1 | Cash - non-interest-bearing | | 1,008,934. | 1,163,153. |
| 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 | | | |
| 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 | | | |
| 11 | Investments - land, buildings, and equipment basis ► | | | |
| | Less accumulated depreciation ► | | | |
| 12 | Investments - mortgage loans | | | |
| 13 | Investments - other | STMT 6 | 830,034. | 880,372. |
| 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) | | 1,838,968. | 2,043,525. |
| 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 | | | |
| 22 | Other liabilities (describe ►) | | | |
| 23 | Total liabilities (add lines 17 through 22) | | 0. | 0. |
| Net Assets or Fund Balances | Foundations that follow FASB ASC 958, check here ► <input checked="" type="checkbox"/> | | | |
| | and complete lines 24, 25, 29, and 30. | | | |
| | 24 | Net assets without donor restrictions | 1,838,968. | 2,043,525. |
| | 25 | Net assets with donor restrictions | | |
| | Foundations that do not follow FASB ASC 958, check here ► <input type="checkbox"/> | | | |
| | and complete lines 26 through 30. | | | |
| | 26 | Capital stock, trust principal, or current funds | | |
| | 27 | Paid-in or capital surplus, or land, bldg., and equipment fund | | |
| | 28 | Retained earnings, accumulated income, endowment, or other funds | | |
| | 29 | Total net assets or fund balances | 1,838,968. | 2,043,525. |
| | 30 | Total liabilities and net assets/fund balances | 1,838,968. | 2,043,525. |

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 29 (must agree with end-of-year figure reported on prior year's return) | 1 | 1,838,968. |
| 2 | Enter amount from Part I, line 27a | 2 | 204,557. |
| 3 | Other increases not included in line 2 (itemize) ► | 3 | 0. |
| 4 | Add lines 1, 2, and 3 | 4 | 2,043,525. |
| 5 | Decreases not included in line 2 (itemize) ► | 5 | 0. |
| 6 | Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29 | 6 | 2,043,525. |

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) | { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 } | | 2 | | |
| 3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). 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 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)) |
|--|--|--|---|
| 2018 | 62,830. | 1,591,432. | .039480 |
| 2017 | 46,774. | 1,340,390. | .034896 |
| 2016 | 37,706. | 992,817. | .037979 |
| 2015 | 22,144. | 821,252. | .026964 |
| 2014 | 8,060. | 564,629. | .014275 |

2 Total of line 1, column (d)

2 .153594

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 .030719

4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5

4 1,884,961.

5 Multiply line 4 by line 3

5 57,904.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 507.

7 Add lines 5 and 6

7 58,411.

8 Enter qualifying distributions from Part XII, line 4

8 92,403.

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

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

2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)

3 Add lines 1 and 2

4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)

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

6 Credits/Payments:

a 2019 estimated tax payments and 2018 overpayment credited to 2019

b Exempt foreign organizations - tax withheld at source

c Tax paid with application for extension of time to file (Form 8868)

d Backup withholding erroneously withheld

| | |
|----|--------|
| 6a | 380. |
| 6b | 0. |
| 6c | 1,000. |
| 6d | 0. |

7 Total credits and payments. Add lines 6a through 6d

8 Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attached

9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed

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

11 Enter the amount of line 10 to be: Credited to 2020 estimated tax ►

873. | Refunded ►

| | |
|----|--------|
| 7 | 1,380. |
| 8 | 0. |
| 9 | |
| 10 | 873. |
| 11 | 0. |

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?

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

c Did the foundation file Form 1120-POL for this year?

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.

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

4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?

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

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?

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

8a Enter the states to which the foundation reports or with which it is registered. See instructions. ►

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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

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 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV

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

| | Yes | No |
|----|-----|----|
| 1a | X | |
| 1b | X | |
| 1c | X | |
| 2 | X | |
| 3 | X | |
| 4a | X | |
| 4b | X | |
| 5 | X | |
| 6 | X | |
| 7 | X | |
| 8b | X | |
| 9 | X | |
| 10 | X | |

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 | 11 | 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 | 12 | X |
| 13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>N/A</u> | 13 | X |
| 14 The books are in care of ► <u>WAYNE B NELSON, III</u> Telephone no. ► <u>205-987-8606</u> Located at ► <u>2024 TRAMMELL CHASE DRIVE, HOOVER, AL</u> ZIP+4 ► <u>35244</u> | | |
| 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 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ► | 16 | X |

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? | <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 | N/A | |
| 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 2019? | 1b | |
| 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 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? | <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 | |
| c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► _____, _____, _____, _____ | 2b | |
| 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 2019 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 Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.) | N/A | |
| 4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? | 3b | |
| 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 2019? | 4a | X |
| | 4b | X |

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: | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Yes | No |
| (1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| (2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| (3) Provide a grant to an individual for travel, study, or other similar purposes? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| (4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? | <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 | 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 | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6b | X |
| 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 | | |
| 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? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 |
|--|---|---|---|---------------------------------------|
| WAYNE B NELSON, III 2024 TRAMMELL CHASE DRIVE HOOVER, AL 35244 | PRESIDENT 0.00 | 0. | 0. | 0. |
| CHERYL N NELSON 2024 TRAMMELL CHASE DRIVE HOOVER, AL 35244 | VICE PRESIDENT & SECRETARY 0.00 | 0. | 0. | 0. |
| WAYNE B NELSON, IV 2024 TRAMMELL CHASE DRIVE HOOVER, AL 35244 | TREASURER 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."

| (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



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 | 0. |
| b | Average of monthly cash balances | 1b | 1,033,294. |
| c | Fair market value of all other assets | 1c | 880,372. |
| d | Total (add lines 1a, b, and c) | 1d | 1,913,666. |
| 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 | 1,913,666. |
| 4 | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions) | 4 | 28,705. |
| 5 | Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 | 5 | 1,884,961. |
| 6 | Minimum investment return. Enter 5% of line 5 | 6 | 94,248. |

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 | 94,248. |
| 2a | Tax on investment income for 2019 from Part VI, line 5 | 2a | 507. |
| b | Income tax for 2019. (This does not include the tax from Part VI.) | 2b | 5,823. |
| c | Add lines 2a and 2b | 2c | 6,330. |
| 3 | Distributable amount before adjustments Subtract line 2c from line 1 | 3 | 87,918. |
| 4 | Recoveries of amounts treated as qualifying distributions | 4 | 0. |
| 5 | Add lines 3 and 4 | 5 | 87,918. |
| 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 | 87,918. |

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 | 92,403. |
| 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 | 92,403. |
| 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 | 507. |
| 6 | Adjusted qualifying distributions. Subtract line 5 from line 4 | 6 | 91,896. |

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 2018 | (c) 2018 | (d) 2019 |
|--|---------------|----------------------------|-------------|-------------|
| 1 Distributable amount for 2019 from Part XI, line 7 | | | | 87,918. |
| 2 Undistributed income, if any, as of the end of 2019 | | | 71,953. | |
| a Enter amount for 2018 only | | | | |
| b Total for prior years: | | 0. | | |
| 3 Excess distributions carryover, if any, to 2019: | | | | |
| a From 2014 | | | | |
| b From 2015 | | | | |
| c From 2016 | | | | |
| d From 2017 | | | | |
| e From 2018 | | | | |
| f Total of lines 3a through e | 0. | | | |
| 4 Qualifying distributions for 2019 from Part XII, line 4: ► \$ 92,403. | | | 71,953. | |
| a Applied to 2018, but not more than line 2a | | | | |
| 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 2019 distributable amount | | | | 20,450. |
| e Remaining amount distributed out of corpus | 0. | | | |
| 5 Excess distributions carryover applied to 2019 (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 | 0. | | | |
| 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 2018. Subtract line 4a from line 2a. Taxable amount - see instr. | | | 0. | |
| f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020 | | | | 67,468. |
| 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 2014 not applied on line 5 or line 7 | 0. | | | |
| 9 Excess distributions carryover to 2020. Subtract lines 7 and 8 from line 6a | 0. | | | |
| 10 Analysis of line 9: | | | | |
| a Excess from 2015 | | | | |
| b Excess from 2016 | | | | |
| c Excess from 2017 | | | | |
| d Excess from 2018 | | | | |
| e Excess from 2019 | | | | |

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2019, enter the date of the ruling
b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

| | Tax year | Prior 3 years | | | | (e) Total |
|-----|---|---------------|----------|----------|----------|-----------|
| | | (a) 2019 | (b) 2018 | (c) 2017 | (d) 2016 | |
| 2 a | 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).)

WAYNE B NELSON, III

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

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.

a. The name, address, and telephone number or email address of the person to whom applications should be addressed:

Digitized by srujanika@gmail.com

— 10 —

⁴ Any restrictions on imports or exports, such as by geographical area, shortlisted fields, funds of institutions, or other factors.

Part XV Supplementary Information (continued)

| 3 Grants and Contributions Paid During the Year or Approved for Future Payment | | | | |
|--|---|--------------------------------|----------------------------------|--------------|
| Recipient | If recipient is an individual, show any relationship to any foundation manager or substantial contributor | Foundation status of recipient | Purpose of grant or contribution | Amount |
| Name and address (home or business) | | | | |
| a Paid during the year | | | | |
| A+ EDUCATION PO BOX 4433 MONTGOMERY, AL 36103 | NONE | 501(C)(3) | PROGRAM SUPPORT | 1,000. |
| AUBURN UNIVERSITY 317 S. COLLEGE ST. AUBURN, AL 36849 | NONE | 501(C)(3) | ENGINEERING SCHOLARSHIPS | 25,000. |
| BIBLE STUDY FELLOWSHIP 19001 HUEBNER ROAD SAN ANTONIO, TX 78258 | NONE | 501(C)(3) | PROGRAM SUPPORT | 5,000. |
| BIG OAK RANCH PO BOX 507 SPRINGVILLE, AL 35146 | NONE | 501(C)(3) | PROGRAM SUPPORT | 10,000. |
| BIGTIME MINISTRIES PO BOX 43707 MOUNTAIN BROOK, AL 35243 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| Total | SEE CONTINUATION SHEET(S) | | | ► 3a 89,450. |
| b Approved for future payment | | | | |
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | ► 3b 0. |

Part XVI-A Analysis of Income-Producing Activities

| | Unrelated business income | | Excluded by section 512, 513, or 514 | (e) Related or exempt function income |
|---|---------------------------|---------------|--------------------------------------|---|
| | (a) Business code | (b) 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 | 5,669. |
| 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 | | | 01 | 49,302. |
| 8 Gain or (loss) from sales of assets other than inventory | | | | |
| 9 Net income or (loss) from special events | | | | |
| 10 Gross profit or (loss) from sales of inventory | | | | |
| 11 Other revenue: | | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| 12 Subtotal. Add columns (b), (d), and (e) | 0. | | 54,971. | 0. |
| 13 Total. Add line 12, columns (b), (d), and (e) | | | 13 | 54,971. |
| (See worksheet in line 13 instructions to verify calculations.) | | | | |

Relationship of Activities to the Accomplishment of Exempt Purposes

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

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash
(2) Other assets

b Other transactions:

(1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

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

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

Signature of officer or trustee

Date

Date _____

1

1000

| | | | | |
|--|--|--|--------------------------------|---|
| Signature of owner or trustee | | Date | Title | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed |
| | MEGAN RANDOLPH |  | 09/24/20 | PTIN |
| | Firm's name ► WARREN AVERETT, LLC | | Firm's EIN ► 45-4084437 | |
| Firm's address ► 2500 ACTON ROAD BIRMINGHAM, AL 35243 | | Phone no. 205-979-4100 | | |

ELOHIM FOUNDATION

32-0425131

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

| 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) | | | | |
| CENTER FOR EXECUTIVE LEADERSHIP 200 UNION HILL DR # 200 BIRMINGHAM, AL 35209 | NONE | 501(C)(3) | PROGRAM SUPPORT | 7,200. |
| CHILDREN'S HARBOR 1600 6TH AVE S BIRMINGHAM, AL 35233 | NONE | 501(C)(3) | PROGRAM SUPPORT | 5,000. |
| CORNERSTONE CHRISTIAN SCHOOL PO BOX 320309 BIRMINGHAM, AL 35232 | NONE | 501(C)(3) | PROGRAM SUPPORT | 2,000. |
| CRU P.O. BOX 628222 ORLANDO, FL 32862 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| FELLOWSHIP OF CHRISTIAN ATHLETES 8701 LEEDS ROAD KANSAS CITY, MO 64129 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| FIRST PRIORITY 120 SUMMIT PKWY #100 BIRMINGHAM, AL 35209 | NONE | 501(C)(3) | PROGRAM SUPPORT | 1,000. |
| GORDON COLLEGE 255 GRAPEVINE ROAD WENHAM, MA 01984 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| HEART GALLERY ALABAMA 3100 INDEPENDENCE DR SUITE 200 BIRMINGHAM, AL 35209 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| HOPE BAPTIST CHURCH OF LAS VEGAS INC 850 EAST CACTUS AVENUE LAS VEGAS, NV 89183 | NONE | 501(C)(3) | PROGRAM SUPPORT | 2,500. |
| JDRF 2112 11TH AVE S SUITE 520 BIRMINGHAM, AL 35205 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| Total from continuation sheets | | | | 47,950. |

ELOHIM FOUNDATION

32-0425131

Part XV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

| 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 |
|--|---|--------------------------------|----------------------------------|--------|
| MISSION ENABLERS INTERNATIONAL PO BOX 2127 BENTONVILLE, AR 72712 | NONE | 501(C)(3) | PROGRAM SUPPORT | 1,000. |
| NOAH'S ARK 712 LG-GRIFFIN RD LOCUST GROVE, GA 30248 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| REDEEMER CITY TO CITY 1166 AVENUE OF THE AMERICAS, SUITE 1620 NEW YORK, NY 10036 | NONE | 501(C)(3) | PROGRAM SUPPORT | 5,000. |
| REFORMED UNIVERSITY FELLOWSHIP PO BOX 890004 CHARLOTTE, NC 28289 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| SAMARITAN'S PURSE PO BOX 3000 BOONE, NC 38607 | NONE | 501(C)(3) | PROGRAM SUPPORT | 1,000. |
| SHEPHERDS FOLD, INC PO BOX 2084 BIRMINGHAM, AL 35201 | NONE | 501(C)(3) | PROGRAM SUPPORT | 2,500. |
| SIM USA PO BOX 7900 CHARLOTTE, NC 28241 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| THE EXCEPTIONAL FOUNDATION 1616 OXMOOR ROAD BIRMINGHAM, AL 35209 | NONE | 501(C)(3) | PROGRAM SUPPORT | 500. |
| THE FOUNDRY 1800 4TH AVE N BESSEMER, AL 35020 | NONE | 501(C)(3) | PROGRAM SUPPORT | 1,000. |
| TRANSFORMATION MINISTRIES PO BOX 282 CHELSEA, AL 35043 | NONE | 501(C)(3) | PROGRAM SUPPORT | 2,500. |
| Total from continuation sheets | | | | |

ELOHIM FOUNDATION

32-0425131

Part XV | Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Schedule B

(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► Attach to Form 990, Form 990-EZ, or Form 990-PF.
► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2019

Name of the organization

Employer identification number

ELOHIM FOUNDATION**32-0425131**

Organization type (check one)

Filers of:

Section:
 501(c)() (enter number) organization
 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation
 4947(a)(1) nonexempt charitable trust treated as a private foundation
 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions

General Rule
 For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor Complete Parts I and II. See instructions for determining a contributor's total contributions**Special Rules**
 For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II
 For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III
 For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ► \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization

Employer identification number

ELOHIM FOUNDATION

32-0425131

Part I **Contributors** (see instructions) Use duplicate copies of Part I if additional space is needed

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|--|
| 1 | WAYNE B NELSON, III 2024 TRAMMELL CHASE DRIVE HOOVER, AL 35244 | \$ 250,000. | <input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |
| | | | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |
| | | | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |
| | | | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |
| | | | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |
| | | | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |
| | | | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |
| | | | <input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <small>(Complete Part II for noncash contributions)</small> |

Name of organization

Employer identification number

ELOHIM FOUNDATION**32-0425131****Part II Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|------------------------------|--|---|----------------------|
| | | \$ _____ | _____ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
| | | \$ _____ | _____ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
| | | \$ _____ | _____ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
| | | \$ _____ | _____ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
| | | \$ _____ | _____ |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
| | | \$ _____ | _____ |

Name of organization

Employer identification number

ELOHIM FOUNDATION

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year (Enter this info once) ► \$ _____
Use duplicate copies of Part III if additional space is needed

Use duplicate copies of Part III if additional space is needed

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|--|---|-------------------------------------|
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | | | |
| | Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | | | |
| | Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | | | |
| | Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee | |
| | | | |

FORM 990-PF

DIVIDENDS AND INTEREST FROM SECURITIES

STATEMENT 1

| SOURCE | GROSS AMOUNT | CAPITAL GAINS DIVIDENDS | (A) REVENUE PER BOOKS | (B) NET INVESTMENT INCOME | (C) ADJUSTED NET INCOME |
|--|--------------|-------------------------|-----------------------|---------------------------|-------------------------|
| HARBERT POWER FUND V, LLC | 5,513. | 0. | 5,513. | 5,513. | |
| HARBERT UNITED STATES REAL ESTATE FUNC V, LP | 17. | 0. | 17. | 17. | |
| HARBERT US REAL ESTATE FUND VI, LP | 13. | 0. | 13. | 13. | |
| HARBERT US REAL ESTATE FUND VII, LP | 126. | 0. | 126. | 126. | |
| TO PART I, LINE 4 | 5,669. | 0. | 5,669. | 5,669. | |

FORM 990-PF

OTHER INCOME

STATEMENT 2

| DESCRIPTION | (A) REVENUE PER BOOKS | (B) NET INVEST- MENT INCOME | (C) ADJUSTED NET INCOME |
|---------------------------------------|-----------------------------|-----------------------------------|-------------------------------|
| PARTNERSHIP GAINS/LOSSES | 49,302. | 49,302. | |
| TOTAL TO FORM 990-PF, PART I, LINE 11 | 49,302. | 49,302. | |

FORM 990-PF

ACCOUNTING FEES

STATEMENT 3

| DESCRIPTION | (A) EXPENSES PER BOOKS | (B) NET INVEST- MENT INCOME | (C) ADJUSTED NET INCOME | (D) CHARITABLE PURPOSES |
|------------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| ACCOUNTING FEES | 5,800. | 2,900. | | 2,900. |
| TO FORM 990-PF, PG 1, LN 16B | 5,800. | 2,900. | | 2,900. |

FORM 990-PF

TAXES

STATEMENT 4

| DESCRIPTION | (A) EXPENSES PER BOOKS | (B) NET INVEST- MENT INCOME | (C) ADJUSTED NET INCOME | (D) CHARITABLE PURPOSES |
|-----------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| FEDERAL TAX EXPENSE | 3,759. | 0. | | 0. |
| STATE TAX EXPENSE | 1,298. | 1,298. | | 0. |
| TO FORM 990-PF, PG 1, LN 18 | 5,057. | 1,298. | | 0. |

FORM 990-PF

OTHER EXPENSES

STATEMENT 5

| DESCRIPTION | (A) EXPENSES PER BOOKS | (B) NET INVEST- MENT INCOME | (C) ADJUSTED NET INCOME | (D) CHARITABLE PURPOSES |
|-----------------------------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|
| CHECKS | 107. | 54. | | 53. |
| TO FORM 990-PF, PG 1, LN 23 | 107. | 54. | | 53. |

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 6

| DESCRIPTION | VALUATION METHOD | BOOK VALUE | FAIR MARKET VALUE |
|--|---------------------|------------|----------------------|
| HARBERT POWER FUND | COST | 422,294. | 422,294. |
| HARBERT REAL ESTATE FUND V | COST | 98,996. | 98,996. |
| HARBERT REAL ESTATE FUND VI | COST | 277,690. | 277,690. |
| HARBERT REAL ESTATE FUND VII | COST | 81,392. | 81,392. |
| TOTAL TO FORM 990-PF, PART II, LINE 13 | | 880,372. | 880,372. |