

**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**

2002

Department of the Treasury
Internal Revenue Service

Note: The organization may be able to use a copy of this return to satisfy state reporting requirements.

For calendar year 2002, or tax year beginning **Sep 13**, 2002, and ending **Dec 31**, 2002

G Check all that apply: Initial return Final return Amended return Address change Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of organization Stegall Charitable Educational Foundation	A Employer identification number 48-1281001
	Number and street (or P.O. box number if mail is not delivered to street address) Room/suite 107 North Maple Street	B Telephone number (see instructions) (615) 895-9890
	City or town State ZIP code Murfreesboro TN 37130	C If exemption application is pending, check here <input type="checkbox"/> D 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		
I Fair market value of all assets at end of year (from Part II, column c, line 16) \$ 10,003.		J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)
<i>(Part I, column d must be on cash basis.)</i>		

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns b, c, and d may not necessarily equal the amounts in column a. (see instructions))</i>				
REVENUE				
1 Contributions, gifts, grants, etc. received (att sch) Ck <input type="checkbox"/> if the foundn is not req to att Sch B	10,000.			
2 Distributions from split-interest trusts				
3 Interest on savings and temporary cash investments	3.	3.	3.	
4 Dividends and interest from securities				
5a Gross rents				
b (Net rental income or (loss))				
6a Net gain/(loss) from sale of assets not on line 10				
b Gross sales prices 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/(loss) (att sch)				
11 Other income (attach schedule)				
12 Total. Add lines 1 through 11	10,003.	3.	3.	
ADMINISTRATIVE EXPENSES				
13 Compensation of officers, directors, trustees, etc	0.	0.	0.	0.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach sch)				
c Other prof fees (attach sch)				
17 Interest				
18 Taxes (attach schedule)				
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
24 Total operating and administrative expenses. Add lines 13 through 23	0.	0.	0.	0.
25 Contributions, gifts, grants paid				
26 Total expenses and disbursements. Add lines 24 and 25	0.	0.	0.	0.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	10,003.			
b Net investment income (if negative, enter -0-)		3.		
c Adjusted net income (if negative, enter -0-)			3.	

Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
ASSETS	1 Cash – non-interest-bearing	0.		
	2 Savings and temporary cash investments	0.	10,003.	10,003.
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach sch)			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U.S. and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule)			
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment: basis			
Less: accumulated depreciation (attach schedule)				
12 Investments – mortgage loans				
13 Investments – other (attach schedule)				
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation (attach schedule)				
15 Other assets (describe				
16 Total assets (to be completed by all filers – see instructions. Also, see page 1, item 1)	0.	10,003.	10,003.	
LIABILITIES	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, & other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe			
	23 Total liabilities (add lines 17 through 22)			
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. <input checked="" type="checkbox"/>			
	24 Unrestricted		10,003.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Organizations that do not follow SFAS 117, check here and complete lines 27 through 31. <input type="checkbox"/>			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, building, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
30 Total net assets or fund balances (see instructions)		10,003.		
31 Total liabilities and net assets/fund balances (see instructions)	0.	10,003.		

Part II Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year – Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	
2 Enter amount from Part I, line 27a	2	10,003.
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	10,003.
5 Decreases not included in line 2 (itemize)	5	
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	10,003.

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shares MLC Company)	(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a			
b			
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) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
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) (see instructions). If (loss), enter -0- in Part I, line 8.]	3

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 organization liable for the section 4942 tax on the distributable amount of any year in the base period? Yes No

If 'Yes,' the organization does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (column (b) divided by column (c))
2001			
2000			
1999			
1998			
1997			

2 Total of line 1, column (d)	2
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3
4 Enter the net value of noncharitable-use assets for 2002 from Part X, line 5	4
5 Multiply line 4 by line 3	5
6 Enter 1% of net investment income (1% of Part I, line 27b)	6
7 Add lines 5 and 6	7
8 Enter qualifying distributions from Part XII, line 4	8

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.

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

Table with 11 rows for excise tax calculation. Includes categories like 'Exempt operating foundations', 'Domestic organizations', and 'Credits/Payments'. Columns include line numbers and amounts.

Statements Regarding Activities

Table with 11 rows for activity statements. Includes questions about political influence, tax on political expenditures, and other organizational activities. Columns include 'Yes', 'No', and 'Refunded'.

Part VII 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.

- 1 a During the year did the organization (either directly or indirectly):
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?
(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)?
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the organization agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)

Table with columns 'Yes' and 'No' for rows 1a(1) through 1a(6). Row 1a(1) has 'No' checked. Row 1a(2) has 'No' checked. Row 1a(3) has 'No' checked. Row 1a(4) has 'No' checked. Row 1a(5) has 'No' checked. Row 1a(6) has 'No' checked.

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

Table with columns 'Yes' and 'No' for row 1b. Both are empty.

c Did the organization 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 2002?

Table with columns 'Yes' and 'No' for row 1c. 'No' has an 'X' checked.

2 Taxes on failure to distribute income (section 4942) (does not apply for years the organization was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):

a At the end of tax year 2002, did the organization have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2002? If 'Yes,' list the years

Table with columns 'Yes' and 'No' for row 2a. 'No' has an 'X' checked.

b Are there any years listed in 2a for which the organization 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.)

Table with columns 'Yes' and 'No' for row 2b. Both are empty.

c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.

Table with columns 'Yes' and 'No' for row 2c. Both are empty.

3 a Did the organization hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?

Table with columns 'Yes' and 'No' for row 3a. 'No' has an 'X' checked.

b If 'Yes,' did it have excess business holdings in 2002 as a result of (1) any purchase by the organization 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 organization had excess business holdings in 2002.)

Table with columns 'Yes' and 'No' for row 3b. Both are empty.

4 a Did the organization invest during the year any amount in a manner that would jeopardize its charitable purposes?

Table with columns 'Yes' and 'No' for row 4a. 'No' has an 'X' checked.

b Did the organization 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 2002?

Table with columns 'Yes' and 'No' for row 4b. 'No' has an 'X' checked.

- 5 a During the year did the organization pay or incur any amount to:
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?
(3) Provide a grant to an individual for travel, study, or other similar purposes?
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)?
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Table with columns 'Yes' and 'No' for rows 5a(1) through 5a(5). Row 5a(1) has 'No' checked. Row 5a(2) has 'No' checked. Row 5a(3) has 'No' checked. Row 5a(4) has 'No' checked. Row 5a(5) has 'No' checked.

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

Table with columns 'Yes' and 'No' for row 5b. Both are empty.

c If the answer is 'Yes' to question 5a(4), does the organization claim exemption from the tax because it maintained expenditure responsibility for the grant? If 'Yes,' attach the statement required by Regulations section 53.4945-5(d).

Table with columns 'Yes' and 'No' for row 5c. Both are empty.

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

Table with columns 'Yes' and 'No' for row 6a. 'No' has an 'X' checked.

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If you answered 'Yes' to 6b, also file 8870.

Table with columns 'Yes' and 'No' for row 6b. 'No' has an 'X' checked.

Part III Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions):

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Whitney Stegall, Jr. 1050 Beech Grove Road, Bretwood, TN 37027	Pres & Trustee 1	0.	0.	0.
Amy Swartz 2469 E. 33rd St. Tulsa, OK 74109	Sec & Trustee 1	0.	0.	0.
Sandra Y. Trail 107 N. Maple, Murfreesboro, TN 37130	Tres & Trustee 1	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1— see instructions). If none, enter 'None.'

(a) Name and address of each employee paid more than \$50,000	(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 None

3 Five highest-paid independent contractors for professional services — (see instructions). If none, enter 'None.'

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
None		

Total number of others receiving over \$50,000 for professional services None

Part IV 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	0.

3	

4	

Part V Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	0.
2	
All other program-related investments. See instructions.	None
3	
Total. Add lines 1 through 3	

Part VI 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	1 a	
b Average of monthly cash balances	1 b	
c Fair market value of all other assets (see instructions)	1 c	
d Total (add lines 1 a, b and c)	1 d	
e Reduction claimed for blockage or other factors reported on lines 1 a and 1 c (attach detailed explanation)	1 e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1 d	3	
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	
6 Minimum investment return. Enter 5% of line 5	6	

Part VII 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	
2a Tax on investment income for 2002 from Part VI, line 5	2 a	0.
b Income tax for 2002. (This does not include the tax from Part VI.)	2 b	
c Add lines 2 a and 2 b	2 c	0.
3 Distributable amount before adjustments. Subtract line 2 c from line 1	3	0.
4a Recoveries of amounts treated as qualifying distributions	4 a	
b Income distributions from section 4947(a)(2) trusts	4 b	
c Add lines 4 a and 4 b	4 c	
5 Add lines 3 and 4 c	5	0.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	0.

Part VIII 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	1 a	0.
b Program-related investments - Total from Part IX-B	1 b	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)	3 a	
b Cash distribution test (attach the required schedule)	3 b	
4 Qualifying distributions. Add lines 1 a through 3 b. Enter here and on Part V, line 8, and Part XIII, line 4	4	0.
5 Organizations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	0.

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 III Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2001	(c) 2001	(d) 2002
1 Distributable amount for 2002 from Part XI, line 7				0.
2 Undistributed income, if any, as of the end of 2001:				
a Enter amount for 2001 only				
b Total for prior years: 20__, 19__, 19__				
3 Excess distributions carryover, if any, to 2002:				
a From 1997				
b From 1998				
c From 1999				
d From 2000				
e From 2001				
f Total of lines 3a through e				
4 Qualifying distributions for 2002 from Part XII, line 4: \$ 0.				
a Applied to 2001, but not more than line 2a				
b Applied to undistributed income of prior years (Election required - see instructions)				
c Treated as distributions out of corpus (Election required - see instructions)				
d Applied to 2002 distributable amount				
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2002 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	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				
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2001. Subtract line 4a from line 2a. Taxable amount - see instructions			0.	
f Undistributed income for 2002. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2003				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(E) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 1997 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2003. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 1998	0.			
b Excess from 1999	0.			
c Excess from 2000	0.			
d Excess from 2001	0.			
e Excess from 2002	0.			

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 2002, enter the date of the ruling ▶

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

	Tax year		Prior 3 years		(e) Total
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a 'Assets' alternative test - enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b 'Endowment' alternative test - Enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c 'Support' alternative test - enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part VII-A Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year.)

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).)

None

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

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

Stegall Charitable Educational Foundation, c/o Whitney Stegall, Jr., Trustee,
 P. O. Box 150786
 Nashville TN 37215-0786

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

See attached

c Any submission deadlines:

See attached

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

See attached

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)				
<p><i>a Paid during the year</i> None</p>				
Total				3 a
<p><i>b Approved for future payment</i> None</p>				
Total				3 b

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No. 1545-0047

2002

Name of organization: **Stegall Charitable Educational Foundation** Employer identification number: **48-1281001**

Organization type (check one):

Filers of:

Form 990 or 990-EZ

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 foundation

Check 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 box(es) for both the General Rule and a Special Rule – see instructions.)

General Rule –

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did not aggregate to 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. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the instructions for Form 990 and Form 990-EZ.

Schedule B (Form 990, 990-EZ, or 990-PF) (2002)

Name of organization

Employer identification number

Stegall Charitable Educational Foundation

48-1281001

Contributors (See Instructions.)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Whitney Stegall ----- 132 Park Circle ----- Murfreesboro TN 37130 -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

**990-EZ, 990, 990-T and 990-PF
Information Worksheet**

2002

Part I – Identifying Information

Employer Identification Number .. 48-1281001

Name Stegall Charitable Educational Foundation

Address 107 North Maple Street Room/Suite ... _____

City Murfreesboro State .. TN ZIP Code .. 37130

Telephone Number (615) 895-9890 Extension _____

Fax (615) 895-9893 E-Mail Address .. _____

Part II – Type of Return

- | | |
|--|--|
| <input type="checkbox"/> Form 990-EZ only | <input type="checkbox"/> Form 990-EZ with Form 990-T |
| <input type="checkbox"/> Form 990 only | <input type="checkbox"/> Form 990 with Form 990-T |
| <input checked="" type="checkbox"/> Form 990-PF only | <input type="checkbox"/> Form 990-PF with Form 990-T |
| <input type="checkbox"/> Form 990-T only | |

Part III – Type of Organization

- | | | |
|--|------------------------------|---|
| <input checked="" type="checkbox"/> 501(c) Corporation | <u>3</u> (subsection number) | <input type="checkbox"/> 220(d) Trust |
| <input type="checkbox"/> 501(c) Trust | _____ (subsection number) | <input type="checkbox"/> 408A Trust |
| <input type="checkbox"/> 4947(a)(1) Trust | | <input type="checkbox"/> 529(a) Corporation |
| <input type="checkbox"/> 408 Trust | | <input type="checkbox"/> 529(a) Trust |
| <input type="checkbox"/> 401(a) Trust | | <input type="checkbox"/> 530(a) Trust |
| <input type="checkbox"/> Other _____ | (describe) | <input type="checkbox"/> 527 Organization |

Part IV – Tax Year Information

- | | | |
|--|--------------------------------|--|
| <input type="checkbox"/> Calendar year | | |
| <input type="checkbox"/> Fiscal year – | Ending month _____ | |
| <input checked="" type="checkbox"/> Short year – | Beginning date <u>09/13/02</u> | |
| | Ending date <u>12/31/02</u> | |

Part V – 2002 Estimated Taxes Paid

Check this box if the organization is a private foundation

Voucher number	Due Date	Form 990-T		Form 990-PF	
		Actual Date Paid	Amount Paid	Actual Date Paid	Amount Paid
1		/			
2					
3					
4					

Overpayment from prior year				
Additional Payments	Actual Date Paid	Amount Paid	Actual Date Paid	Amount Paid
1				
2				
3				
4				

Part VI – Information for Client Letter

	Form 990-EZ or Form 990	Form 990-PF	Form 990-T
Extended Due Date			

Letter Salutation ▶ _____

Check this box if the organization is enrolled in the Electronic Federal Tax Payment System (EFTPS)

Sch. B-Part I (Copy 1): Contributors

General Information Smart Worksheet

A Description for this copy of Schedule B, Part I Copy 1

Stegall Charitable Educational Foundation Scholarship Application Form
(Please print or type)

Student Name and Address:

High School(s) Attended, Address of School, Date of Graduation and Cumulative G.P.A. (on 4.0 scale) at date of graduation:

Please attach an official copy of your final high school transcript.

Latest ACT Composite Score (or its equivalent) _____

University or College Attended (or currently attending), Address of University or College and current Cumulative G.P.A. (on a 4.0 scale):

Please attach an official copy of your current college transcript

Please explain why you are in financial need of this scholarship. Specifically, indicate whether you are still a dependent for federal income tax purposes, and if so, the name and annual income for the person or persons for whom you are a dependent:

Past civic responsibilities: _____

Career Intentions: _____

STEGALL CHARITABLE EDUCATIONAL FOUNDATION

Scholarships shall be granted to high school students, high school graduates or existing college students entering a full-time program of college study within one year from the scholarship application deadline. Scholarship funds shall be used only for college tuition, fees, room and board, and books and materials. Funds granted shall be a gift to the student and are not required to be repaid, except as hereinafter set forth. Funds shall be granted on a per-year/two-semester/three-quarter basis. Scholarships will be given on an equal opportunity basis. The criteria for selecting such students shall be in the discretion of the Trustees, giving preferential treatment first, to those individuals that have demonstrated a willingness to serve the general public through past civic responsibilities, and secondly, to those individuals who have expressed an intention to become an attorney.

To qualify for scholarship funds, students shall be required to possess the following:

1. At least a 2.8 (on a 4.0 scale) cumulative high school G.P.A. (or its equivalent) or an 18 composite A.C.T. score (or its equivalent) for first-time freshman;
2. At least a 3.0 cumulative G.P.A. (on a 4.0 scale) for college upper classmen and transfer students;
3. Need for financial assistance;
4. Full-time student status, except when less than a full-time course load is necessary to complete a degree program; and
5. Unrestricted academic standing with the university or college with which courses will be taken (e.g., no academic suspensions).

Students shall register for classes in accordance with university procedure and the Foundation shall pay tuition funds to the university directly, on behalf of the student. Each scholarship recipient shall receive an equal stipend for books and materials expense. At the end of each academic term, each scholarship recipient shall submit a college transcript, showing grades from the term just completed, to the Foundation's Board of Trustees. In order to continue receiving the scholarship grant for the next academic term, the student must possess at least a 2.5 G.P.A. for the preceding term paid for by the Foundation.

Any student who withdraws from a class during the academic term, which such withdrawal causes such student to lose full-time status with the university, shall be required to reimburse the Foundation for the tuition cost for the class from which he or she withdrew. This reimbursement condition may be waived at the sole discretion of the Board of Trustees for a student who suffers a serious injury, illness or similar good cause for withdrawal from a class or classes. Any student who is found to have provided false information on his or her scholarship application form shall be liable to the Foundation for the full cost of the scholarship used.