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

2011Department of the Treasury
Internal Revenue Service**Note.** The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2011 or tax year beginning December 1, 2011, and ending November 30, 2012

Name of foundation The Herbert C. Ziegler Foundation		A Employer identification number 34-1381823
Number and street (or P O box number if mail is not delivered to street address) 4150 Millennium Boulevard S.E.	Room/suite	B Telephone number (see instructions) 330.834.3332
City or town, state, and ZIP code Massillon Ohio 44646		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 880,477	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	7	7	7	
	4 Dividends and interest from securities	27,281	27,281	27,281	
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	11,136			
	b Gross sales price for all assets on line 6a	106,373			
	7 Capital gain net income (from Part IV, line 2)		11,136		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	38,424	38,424	27,288		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	(3,098)	(3,098)	(3,098)	(3,098)
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)				
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	(85)	(85)	(85)	(85)
	24 Total operating and administrative expenses. Add lines 13 through 23	(3,994)	(3,994)	(3,994)	(3,994)
	25 Contributions, gifts, grants paid	(49,100)			(49,100)
26 Total expenses and disbursements. Add lines 24 and 25	(53,094)	(3,994)	(3,994)	(53,094)	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	(14,670)				
b Net investment income (if negative, enter -0-)		34,430			
c Adjusted net income (if negative, enter -0-)			23,294		

P 8

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		
		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	254	24,048	24,048
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ 100,000			
	Less: allowance for doubtful accounts ▶	100,000	100,000	100,000
	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)	490,618	452,154	756,429
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶			
Liabilities	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 the instructions. Also, see page 1, item I)	590,872	576,202	880,477
Net Assets or Fund Balances	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)			
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☐			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	590,872	576,202	
Net Assets or Fund Balances	31 Total liabilities and net assets/fund balances (see instructions)	590,872	576,202	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	590,872
2 Enter amount from Part I, line 27a	2	(14,670)
3 Other increases not included in line 2 (itemize) ▶	3	
4 Add lines 1, 2, and 3	4	576,202
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	576,202

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	See attached			
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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
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	11,136
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions). If (loss), enter -0- in Part I, line 8 }	3	

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

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

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

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

(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))
2010	45,302	841,483	5.38%
2009	44,371	772,466	5.74%
2008	43,241	693,864	6.23%
2007	49,512	881,047	5.62%
2006	42,442	980,300	4.33%

2	Total of line 1, column (d)	2	27.30%
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	5.46%
4	Enter the net value of noncharitable-use assets for 2011 from Part X, line 5	4	871,301
5	Multiply line 4 by line 3	5	47,573
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	344
7	Add lines 5 and 6	7	47,917
8	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	53,094

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1		344
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		
3	Add lines 1 and 2	3		344
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		344
6	Credits/Payments:			
a	2011 estimated tax payments and 2010 overpayment credited to 2011	6a		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d	7		
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		344
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11	Enter the amount of line 10 to be: Credited to 2012 estimated tax ☐ Refunded ☐	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		☒
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>		☒
c Did the foundation file Form 1120-POL for this year?		☒
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation. ▶ \$ _____ (2) On foundation managers. ▶ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>		☒
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>		☒
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? <i>If "Yes," attach the statement required by General Instruction T.</i>		☒
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? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	☒	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ Ohio		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation</i>		☒
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 2011 or the taxable year beginning in 2011 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		☒
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		☒

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	✓	
Website address ► <u>bziegler@zieglertire.com</u>				
14	The books are in care of ► <u>William C. Ziegler</u>	Telephone no. ►	<u>330.834.3332</u>	
	Located at ► <u>4150 Millennium Boulevard S.E., Massillon, Ohio</u>	ZIP+4 ►	<u>44646</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		► ☐
16	At any time during calendar year 2011, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►			✓

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

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

		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b	
	Organizations relying on a current notice regarding disaster assistance check here ☐		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2011?	1c	✓
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2011, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2011? ☐ Yes ☒ No		
	If "Yes," list the years ► 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► 20____, 20____, 20____, 20____		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2011 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2011.)	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	✓
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 2011?	4b	✓

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☒ Yes ☐ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see instructions) ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☐ Yes ☒ No

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

		
5b		✓
		
6b		✓
		
7b		

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
William C. Ziegler ----- 4856 Lantern Hill Cir NW, Canton OH 44718	Trustee, 1 hour ----- +1			
Harold E. Ziegler, Jr. ----- 6258 Doral Dr NW, Canton OH 44718	Trustee, 1/10 hour -----			
John H. Ziegler, Jr. ----- 6356 Shenandoah Ave NW, Canton OH 44718	Trustee, 1/10 hour -----			
----- -----				

(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
No paid employees.				
Total number of other employees paid over \$50,000				

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services** (see instructions). If none, enter "NONE."

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 See attached	49,100
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	864,768
b	Average of monthly cash balances	1b	19,802
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	884,570
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	884,570
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	13,269
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	871,301
6	Minimum investment return. Enter 5% of line 5	6	43,565

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	43,565
2a	Tax on investment income for 2011 from Part VI, line 5	2a	344
b	Income tax for 2011. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	344
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	43,221
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	43,221
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	43,221

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	53,094
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	53,094
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see instructions)	5	344
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	52,750

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 2010	(c) 2010	(d) 2011
1 Distributable amount for 2011 from Part XI, line 7				43,221
2 Undistributed income, if any, as of the end of 2011:				
a Enter amount for 2010 only			18,854	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2011:				
a From 2006				
b From 2007				
c From 2008				
d From 2009				
e From 2010				
f Total of lines 3a through e				
4 Qualifying distributions for 2011 from Part XII, line 4: ► \$ 53,094				
a Applied to 2010, but not more than line 2a			18,854	
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 2011 distributable amount				34,240
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2011 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount—see instructions				
e Undistributed income for 2010. Subtract line 4a from line 2a. Taxable amount—see instructions				
f Undistributed income for 2011. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2012				8,981
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)				
8 Excess distributions carryover from 2006 not applied on line 5 or line 7 (see instructions)				
9 Excess distributions carryover to 2012. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2007				
b Excess from 2008				
c Excess from 2009				
d Excess from 2010				
e Excess from 2011				

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2011, 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) 2011	(b) 2010	(c) 2009	(d) 2008	
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 $\frac{2}{3}$ 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)(ii)					
(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))

William C Ziegler

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

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

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

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

William C Ziegler, 4150 Millennium Boulevard S.E., Massillon, Ohio 44646, phone 330 834.3332

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

See attached.

c Any submission deadlines:

None.

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

Employees and children of employees of The Ziegler Tire and Supply Co. and The Ziegler Oil Co.

Part XV **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> See attached.				
Total			▶ 3a	49,100
b <i>Approved for future payment</i>				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
a	_____					
b	_____					
c	_____					
d	_____					
e	_____					
f	_____					
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments					7
4	Dividends and interest from securities					27,281
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					
8	Gain or (loss) from sales of assets other than inventory					11,136
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)					38,424
13	Total. Add line 12, columns (b), (d), and (e)					38,424

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

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

- | | | | |
|--|--------------|-----|----|
| <p>1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?</p> | | Yes | No |
| <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> | | | |
| <p>(1) Cash</p> | 1a(1) | | ✓ |
| <p>(2) Other assets</p> | 1a(2) | | ✓ |
| <p>b Other transactions:</p> | | | |
| <p>(1) Sales of assets to a noncharitable exempt organization</p> | 1b(1) | | ✓ |
| <p>(2) Purchases of assets from a noncharitable exempt organization</p> | 1b(2) | | ✓ |
| <p>(3) Rental of facilities, equipment, or other assets</p> | 1b(3) | | ✓ |
| <p>(4) Reimbursement arrangements</p> | 1b(4) | | ✓ |
| <p>(5) Loans or loan guarantees</p> | 1b(5) | | ✓ |
| <p>(6) Performance of services or membership or fundraising solicitations</p> | 1b(6) | | ✓ |
| <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> | 1c | | ✓ |
| <p>d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.</p> | | | |

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No
- b** If "Yes," complete the following schedule.

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

**Sign
Here**

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

Signature of officer or trustee William C. Zugler

1/3/13
Date

Trustee
Title

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

**Paid
Preparer
Use Only**

Print/Type preparer's name

Ronald G. Figler

Preparer's signature

Date

12-30-12

Check ☒ if self-employed

PTIN

268381271

Firm's name ▶ **Ronald G. Figler, Attorney at Law**

Firm's EIN ▶

Firm's address ► 4150 Belden Village St NW Ste 606 Canton OH 44718

Phone no	330.493 0040
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The Herbert C Ziegler Foundation Statements FYE 11/30/2012 FY 2011					
[2zieher2011wks] LBH120000 O121230 1156 AO121230 1156				PREVIOUS	
DATE	DESCRIPTION	COST or TYPE	UNITS	MARKET or SUBTOTAL	MARKET or TOTAL
	FORM 990-PF INFORMATION - TIN 34-1381823				
Part I, Line 18					
	Taxes				
12/20/2011	US Treasury - Tax	Expense		(611)	
12/20/2011	Ohio Treasurer - Tax	Expense		(200)	
	Total Taxes				(811)
Part I, Line 23					
	Other Expenses				
2/3/2012	Merrill Lynch - Annual Fee	Expense		(80)	
12/30/2011	Merrill Lynch - Check Usage Fees (Dec)	Expense		(1)	
11/30/2012	Merrill Lynch - Check Usage Fees (Jan-Nov)	Expense		(4)	
1/14/2012	Ronald Figler - Accounting & Return Prep	Expense		(3,098)	
	Total Other Expenses				(3,183)
Part II, Line 10b					
	Investments - Corporate Stock	COST	UNITS	PREV Y/E	CURR Y/E
	American Electric Power	14789	800	31744	34120
	Apple Inc	38027	150	57330	87792
	Archer Daniels Midland	26933	1500	45180	40050
	Baker Hughes	16785	400	16785	17260
	Boeing Co	26242	425	29193	31569
	Chevron	23998	600	61692	63414
	Cisco Systems	44430	2000	39851	37820
	Ford Motor	21004	1500	15900	17175
	Freeport McMoRan	24878	600	23760	23406
	Google Inc	38629	65	38960	45394
	Merck & Co	37484	1000	35750	44300
	Nextera Energy	18777	300	18777	20613
	Pepsico	43031	1500	96000	105315
	Timken	26356	1000	42010	45050
	Travelers Cos	24055	1000	56250	70820
	United Technologies	26736	300	22980	24033
	Yum Brands	0	720	40349	48298
	-----	-----			-----
	Totals	452,154			756,429

The Herbert C Ziegler Foundation Statements FYE 11/30/2012 FY 2011					
[2zieher2011wks] LBH120000 O121230 1156 AO121230 1156				PREVIOUS	
DATE	DESCRIPTION	COST or TYPE	UNITS	MARKET or SUBTOTAL	MARKET or TOTAL
Part IV, Line 1a-1k, Capital Gains and Losses					
	(a)		(b)	(c)	(d)
	ASSET	SHARES	HOW ACQ	DATE ACQ	DATE SOLD
	Cisco Systems	300	P	Over 1 yr	1/12/2012
	Cardinal Health	600	P	Over 1 yr	4/9/2012
	Hewlett Packard	600	P	Over 1 yr	4/9/2012
	Travelers Cos	300	P	Over 1 yr	4/9/2012
	Verizon Communications	1,000	P	Over 1 yr	8/15/2012
	1a-1k	(e)	(f)	(g)	(h)
	1a-1k	SALE PR	DEPR	BASIS	GAIN/LOSS
	1a-1k	5,594	n/a	6,966	(1,372)
	1a-1k	25,204	n/a	20,474	4,730
	1a-1k	14,012	n/a	29,462	(15,450)
	1a-1k	17,523	n/a	7,217	10,306
	1a-1k	44,040	n/a	31,118	12,922
	1a-1k	(i)	(j)	(k)	(l)
	1a-1k	N/A	N/A	N/A	GAIN/LOSS
	1a-1k	n/a	n/a	n/a	(1,372)
	1a-1k	n/a	n/a	n/a	4,730
	1a-1k	n/a	n/a	n/a	(15,450)
	1a-1k	n/a	n/a	n/a	10,306
	1a-1k	n/a	n/a	n/a	12,922
Part VII-A, Line 8b					
	Filed Ohio form "Verification of Filing With the Internal Revenue Service" instead				

The Herbert C Ziegler Foundation Statements FYE 11/30/2012 FY 2011					
[2zieher2011wks] LBH120000 O121230 1156 AO121230 1156				PREVIOUS	
DATE	DESCRIPTION	COST or TYPE	UNITS	MARKET or SUBTOTAL	MARKET or TOTAL
Part VII-B, Line 5a(3) and Part IX-A and Part XV, Line 3a					
Grants and Contributions Paid		RELATION-	FOUNDATION		
	RECIPIENT	SHIP	STATUS	PUPOSE	AMOUNT
8/18/2012	Gracie Beish & University of Akron	Not related	n/a	Tuition	(1,500)
8/18/2012	Megan Ferguson & Ohio State University	Not related	n/a	Tuition	(1,500)
8/18/2012	Daniel Fladung & Kent State University	Not related	n/a	Tuition	(1,500)
8/18/2012	Joshua Fladung & Walsh University	Not related	n/a	Tuition	(1,500)
8/18/2012	Adam Geiger & Youngstown State University	Not related	n/a	Tuition	(1,500)
8/18/2012	Alyssa Hamm & West Virginia University	Not related	n/a	Tuition	(1,500)
8/18/2012	Brittany Mullen & Kent State University	Not related	n/a	Tuition	(1,500)
1/12/2012	Brittany Nace & Westmoreland Comm College	Not related	n/a	Tuition	(1,500)
8/11/2012	Brooke Price & Kent State University	Not related	n/a	Tuition	(1,500)
8/18/2012	Kelly Price & Eastern Kentucky University	Not related	n/a	Tuition	(1,500)
8/27/2012	Edward Ramey & Ohio State University	Not related	n/a	Tuition	(1,500)
8/18/2012	Ethan Robinson & Mercyhurst University	Not related	n/a	Tuition	(1,500)
8/18/2012	Melissa Rodenberry & California Institute of P	Not related	n/a	Tuition	(1,500)
8/18/2012	Brian Russ & Kent State University	Not related	n/a	Tuition	(1,500)
8/18/2012	Nicole Russ & University of Akron	Not related	n/a	Tuition	(1,500)
8/18/2012	Carla Sandy & Stark State College	Not related	n/a	Tuition	(1,500)
8/18/2012	Hannah Smith & Mount Aloysius	Not related	n/a	Tuition	(1,500)
8/18/2012	Andrew Streb & Miami University	Not related	n/a	Tuition	(1,500)
8/24/2012	Brandi Stewart & Akron University	Not related	n/a	Tuition	(1,500)
8/18/2012	Tiffany Williamson & Stark State College	Not related	n/a	Tuition	(1,500)
8/18/2012	Allison Zimmerman & Youngstown State Univ	Not related	n/a	Tuition	(1,500)
11/21/2012	Canton Ex-Newsboys Scholarship Fund	Not related	n/a	Tuition	(100)
8/28/2012	Central Catholic High School Scholarship Fund	Not related	n/a	Scholarship	(2,000)
11/21/2012	Central Catholic High School Scholarship Fund	Not related	n/a	Scholarship	(5,000)
11/21/2012	Malone University Scholarship Fund	Not related	n/a	Scholarship	(1,000)
11/21/2012	Pathway Caring Scholarship Fund	Not related	n/a	Scholarship	(2,500)
11/21/2012	St Joseph's School Scholarship Fund	Not related	n/a	Scholarship	(5,000)
11/21/2012	Walsh University Scholarship Fund	Not related	n/a	Scholarship	(2,000)
	-----				-----
	Total Distributions				(49,100)

APPLICATION FOR SCHOLARSHIP GRANT FROM
HERBERT C. ZIEGLER FOUNDATION

Name in Full _____
Permanent Address _____
Phone Number _____
Date of Birth _____ Place of Birth _____
Sex _____ Height _____ Weight _____
Single _____ Married _____ Any Physical Handicap _____

(The following information is required for the confidential use of the Selection Committee.)

FAMILY INFORMATION	FATHER	MOTHER
Name in Full - - - - -	_____	_____
Date of Birth - - - - -	_____	_____
Place of Birth - - - - -	_____	_____
Living or Deceased - - - - -	_____	_____
Language spoken at home - - - - -	_____	_____
Occupation - - - - -	_____	_____
Sympathetic with my desire for college - -	_____	_____
Education - - - - -	_____	_____
Annual income (approximately) - - - - -	_____	_____
How many brothers _____ sisters _____ Age of brothers _____ Age of sisters _____		
Is any person dependent on you? _____		
What elementary school did you first attend? _____ When _____		
Other schools attended _____ When _____		
High Schools attended _____ Year Graduated _____		
Course taken (College Prep., Commercial, General Academic, etc.) _____		
Rank in Class _____ Number in Class _____ Four-Year Average _____		
List below High School activities participated in. Indicate when Officer.		

Other Experiences, such as: Scouts, 4-H Clubs, Y.M.C.A., Y.W.C.A., Church Work,
Social Clubs, Camping, Etc: _____

Of what church or religious group are you a member? _____

What is your favorite hobby? _____

What is your favorite pastime? _____

What is your favorite recreation? _____

What scholarships, awards, honors or prizes have you received? _____

How and where were your last three summers spent? _____

_____ Earn any money? _____

Studies liked best 1. _____ 2. _____ 3. _____

Studies liked least 1. _____ 2. _____ 3. _____

What college have you attended? _____

How many years completed _____ Course _____

What school or college do you plan to attend _____

What course will you take _____

What will it cost for: Tuition & Fees: \$ _____ Books: \$ _____

Board: _____ Room: _____

Clothing & Personal Expense _____ Travel Expense _____

Total of all Expenses _____

How much money have you saved for college expense? _____

How much can you definitely depend upon from home? _____

From summer work? _____ Work during school year: _____

Have you other income? _____ How much will you need to borrow this year? * _____

How much have you borrowed previously? _____ ~~From the Foundation?~~ _____

From Individuals? _____ Others _____

Have you other indebtedness? _____ How acquired and for what purpose? _____

Do you own an automobile? _____ Make _____ Year _____

* ~~Indicated~~ Grants are made for one year at a time.

Character References

Character reference questionnaires from at least four (4) persons are required with the first application. List below the names, addresses and business affiliations or occupations of the four persons you have selected to fill out the questionnaires:

- A. Name _____
Address _____
Occupation and/or business affiliation _____
- B. Name _____
Address _____
Occupation and/or business affiliation _____
- C. Name _____
Address _____
Occupation and/or business affiliation _____
- D. Name _____
Address _____
Occupation and/or business affiliation _____

IN CONSIDERATION OF the facts set forth in this application, I respectfully request that a scholarship ~~be~~ grant be granted to me for the year beginning _____, 19_____, and that such aid be paid ~~to me~~ only in case I secure admission, or continue in good standing as a candidate for the degree of _____ in a college or other recognized educational institution of higher learning. ~~in the state of Ohio.~~

~~I agree to seek employment during vacations and during the school year. As this may be done without interference with my school work and to enable me to meet expenses of tuition and support.~~

I further agree to make an academic report to the Foundation at the end of each quarter or each semester or at other times as requested by the Foundation and to keep the Foundation informed of my residence and occupation until my obligation is paid.

Canton, Ohio

Date _____ Signature of Applicant _____

I hereby declare that I have read the foregoing statements and that, to the best of my knowledge and belief, they are correct. ~~I accept my responsibility of the acceptance of a loan under the given conditions, and will sign joint and several notes for the amount loaned.~~

Signature of Parents or Guardian and Spouse

Canton, Ohio

Date _____

Canton, Ohio

Date _____, 19____.

Applicant _____ Amount \$ _____

College _____ Year _____ Course _____

Application Received _____ References Checked _____

Comments _____

Reviewed by Committee _____ Action _____

Applicant Notified _____ ~~Memo Sent Out~~

Insurance Policy Received _____ ~~Memo Received~~

Insurance Information _____

Disbursement Request Received _____

Memo _____