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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ **Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.**

▶ **Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation
NICKLESS FAMILY CHARITABLE FOUNDATION

A Employer identification number
38-3501091

Number and street (or P O box number if mail is not delivered to street address)
2121 UNIVERSITY PARK DRIVE
ROOM/SUITE 150

Room/suite

B Telephone number (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
OKEMOS, MI 48864

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)*▶$ 6,486,366

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

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

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

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	19,517	19,517	19,517	
	4	Dividends and interest from securities.	90,096	90,096	90,096	
	5a	Gross rents				
	b	Net rental income or (loss) ____				
	6a	Net gain or (loss) from sale of assets not on line 10	178,645			
	b	Gross sales price for all assets on line 6a 532,381				
	7	Capital gain net income (from Part IV, line 2) . . .		109,083		
	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	288,258	218,696	109,613	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	1,500			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule).				
	b	Accounting fees (attach schedule).	10,985			6,591
	c	Other professional fees (attach schedule)	40,764			24,458
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	6,922	1,908		
	19	Depreciation (attach schedule) and depletion . . .				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	64,016			61,481
	24	**Total operating and administrative expenses.** Add lines 13 through 23	124,187	1,908		92,530
	25	Contributions, gifts, grants paid	279,225			279,225
	26	**Total expenses and disbursements.** Add lines 24 and 25	403,412	1,908		371,755
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-115,154			
	b	**Net investment income** (if negative, enter -0-)		216,788		
	c	**Adjusted net income** (if negative, enter -0-) . . .			109,613	

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	5,928	321	321
	2	Savings and temporary cash investments	855,397	171,299	171,299
	3	Accounts receivable ▶ 1,335			
		Less allowance for doubtful accounts ▶	1,825	1,335	1,335
	4	Pledges receivable ▶			
		Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶			
		Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	3,642,481	4,216,132	5,526,280
	c	Investments—corporate bonds (attach schedule)	787,213	805,434	787,131
	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 the instructions Also, see page 1, item I)	5,292,844	5,194,521	6,486,366
Liabilities	17	Accounts payable and accrued expenses	2,200	1,090	
	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)	2,200	1,090	
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	5,290,644	5,193,431	
	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 page 17 of the instructions)	5,290,644	5,193,431	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	5,292,844	5,194,521	

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	5,290,644
2	Enter amount from Part I, line 27a	2	-115,154
3	Other increases not included in line 2 (itemize) ▶	3	17,941
4	Add lines 1, 2, and 3	4	5,193,431
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	5,193,431

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				
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) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(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	109,083
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

1 Enter the appropriate amount in each column for each year, see page 18 of 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))
2012	161,669	4,194,126	0 038547
2011	156,021	2,345,594	0 066517
2010	43,570	2,170,409	0 020075
2009	90,600	1,833,265	0 049420
2008	121,476	2,336,456	0 051992

2	**Total** of line 1, column (d)	2	0 226551
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	0 045310
4	Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	6,276,161
5	Multiply line 4 by line 3	5	284,373
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	2,168
7	Add lines 5 and 6	7	286,541
8	Enter qualifying distributions from Part XII, line 4	8	371,755

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 page 18 of the 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	2,168
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	2,168
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	2,168
6	Credits/Payments			
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a 2,900		
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	2,900
8	Enter any **penalty** for underpayment of estimated tax Check here ☑ if Form 2220 is attached		8	1
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	731
11	Enter the amount of line 10 to be **Credited to 2014 estimated tax** ▶ 731 **Refunded** ▶		11	

Part VII-A Statements Regarding Activities

		Line	Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶MI			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities *(continued)*

			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		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶NONE

14 The books are in care of ▶TRI-STAR TRUST BANK Telephone no ▶(989) 921-0010

Located at ▶1004 N MICHIGAN AVENUE SAGINAW MI ZIP+4 ▶48602

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

			Yes	No
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See 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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the 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 2013?	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 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013? ☐ 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 2013 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 2013.)*.	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 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)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		**No**
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		

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

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
See Additional Data TableSee Additional Data Table				

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

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

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

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

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

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

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

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

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See page 24 of the 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	6,068,321
b	Average of monthly cash balances	1b	303,416
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	6,371,737
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	6,371,737
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	95,576
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	6,276,161
6	**Minimum investment return.** Enter 5% of line 5	6	313,808

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	313,808
2a	Tax on investment income for 2013 from Part VI, line 5	2a	2,168		
b	Income tax for 2013 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	2,168
3	Distributable amount before adjustments Subtract line 2c from line 1			3	311,640
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	311,640
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	311,640

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	371,755
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	371,755
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	2,168
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	369,587

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 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				311,640
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.				
b Total for prior years 20___, 20___, 20___				
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011. 348				
e From 2012.				
f **Total** of lines 3a through e.	348			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ $ 371,755				
a Applied to 2012, 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 2013 distributable amount.				311,640
e Remaining amount distributed out of corpus	60,115			
5 Excess distributions carryover applied to 2013 *(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	60,463			
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 2012 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				0
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 2008 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a	60,463			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . . 348				
d Excess from 2012. . . .				
e Excess from 2013. . . . 60,115				

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 2013, 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) 2013	**(b)** 2012	**(c)** 2011	**(d)** 2010	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon **a** "Assets" alternative test—enter **(1)** Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .					
c "Support" alternative test—enter **(1)** Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

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

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

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

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

JAMES E MCCARTNEY
2121 UNIVERSITY PARK DRIVE
SUITE 150
OKEMOS,MI 48864
(517) 347-5000
JEM@MCCO-CPA COM

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

NO FORMAT, BUT APPLICATION SHOULD SHOW 501(C)(3) STATUS

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

BAY CITY, MI & SUN CITY- WEST, AZ AREA ORGANIZATIONS ARE GIVEN PREFERENCE

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				279,225
b *Approved for future payment*				
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			14	19,517	
4 Dividends and interest from securities. . . .			14	90,096	
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			25	109,083	69,562
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). .				218,696	69,562

13 Total. Add line 12, columns (b), (d), and (e). 13 288,258

(See worksheet in line 13 instructions to verify calculations)

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

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

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

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

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

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) 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 or fiduciary) is based on all information of which preparer has any knowledge

******	2014-04-10	******
Signature of officer or trustee	Date	Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
L SUSAN HAFNER		2014-04-14		P00682905
Firm's name ▶ MCCARTNEY & COMPANY PC			Firm's EIN ▶	
Firm's address ▶ 2121 UNIVERSITY PARK DRIVE SUITE 1 OKEMOS, MI 48864			Phone no (517) 347-5000	

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

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
JOAN N TANKERSLEY 11325 THELIN DRIVE 11325 THELIN DRIVE TRUCKEE,CA 96161	VICE PRES 1 00	0	0	0
JAMES E MCCARTNEY PO BOX 1738 EAST LANSING,MI 488261738	SECRETARY 2 00	1,500	1,500	0
JANET N ROYCE 9981 84TH AVENUE 9981 84TH AVENUE ZEELAND,MI 49464	PRESIDENT 2 00	0	0	0
JUDITH N GRAHAM JUDITH N GRAHAM 64 HALLS LANE 64 HALLS LANE RYE,NY 10580	TREASURER 1 00	0	0	0
TRI-STAR TRUST BANK TRI-STAR TRUST BANK 1004 N MICHIGAN 1004 N MICHIGAN SAGINAW,MI 48602	TRUSTEE 20 00	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
BAY AREA COMMUNITY 1000 ADAMS ST 200 1000 ADAMS ST 200 BAY CITY, MI 48708		501(C)(3)	GLB COLLEGE RESOURCE CENTER	20,000
BAY ARENAC ISD 4228 2 MILE ROAD 4228 2 MILE ROAD BAY CITY, MI 48706		PUBLIC SCHOO	AH NICKLESS INNOVATION AWARD	1,000
BAY CITY WESTERN HIGH SCHOOL 500 W MIDLAND RD 500 W MIDLAND RD AUBURN, MI 48611		PUBLIC SCHOO	AH NICKLESS INNOVATION AWARD	1,000
BENEVILLA 16752 N GREASEWOOD ST 16752 N GREASEWOOD ST SURPRISE, AZ 85374		501 (C) (3)	OPERATIONS	10,000
BENJAMINS HOPE 15468 RILEY STREET 15468 RILEY STREET PARK TOWNSHIP, MI 49424		501(C)(3)	GENERAL OPERATIONS	15,000
CHRISTIAN YOUTH FELLOWSHIP ASSN 600 FEDERAL AVENUE 600 FEDERAL AVENUE SAGINAW, MI 48607	NONE	501(C)(3)	BASEBALL LEAGUE GRANT	10,000
DO-ALL COATS FOR KIDS 1400 S LINCOLN STREET 1400 S LINCOLN STREET BAY CITY, MI 48708		501(C)(3)	GENERAL OPERATIONS	5,000
FAMILY SERVICES OF WESTCHESTER ONE GATEWAY PLAZA 4TH FL ONE GATEWAY PLAZA 4TH FL PORT CHESTER, NY 10573		501(C)(3)	GENERAL OPERATIONS	5,000
FIRST PRESBYTERIAN CHURCH 805 CENTER AVENUE 805 CENTER AVENUE BAY CITY, MI 48708		CHURCH	SOAR COMMITTEE	20,000
FOOD BANK OF EASTERN MICHIGAN 2312 LAPEER RD 2312 LAPEER RD FLINT, MI 48503		501 (C) (3)	BACKPACK PROGRAM	25,500
FOR THE LOVE OF CHILDREN 1763 COLUMBIA ROAD NW 1763 COLUMBIA ROAD NW WASHINGTON, DC 20009		501(C)(3)	TUTORING SERVICES	2,500
FRANKENMUTH HIGH SCHOOL 525 E GENESEE ST 525 E GENESEE ST FRANKENMUTH, MI 48734		PUBLIC SCHL	AH NICKLESS INNOVATION AWARD	1,000
HAMPTON ELEMENTARY SCHOOL 530 HAMPTON CIRCLE 530 HAMPTON CIRCLE ROCHESTER HILLS, MI 48307		PUBLIC SCHL	LITERACY CLOSET PROGRAM	5,000
HELEN NICKLESS VOLUNTEER CLINIC 1454 W CENTER AVE 1454 W CENTER AVE ESSEXVILLE, MI 48732		501 (C) (3)	OPERATIONS	80,000
HERBERT HENRY DOW HIGH SCHOOL 3901 N SAGINAW RD 3901 N SAGINAW RD MIDLAND, MI 48640		PUBLIC SCHL	AH NICKLESS INNOVATION AWARD	1,000
Total . . . . ▶ **3a**				279,225

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
HERITAGE HIGH SCHOOL 3465 N CENTER RD 3465 N CENTER RD SAGINAW, MI 48603		PUBLIC SCHL	AH NICKLESS INNOVATION AWARD	1,000
INDEPENDENT TELEPHONE HISTORICAL PO BOX 465 PO BOX 465 HINESVILLE, GA 31310		501(C)(3)	GENERAL OPERATIONS	1,000
JOHN GLENN HIGH SCHOOL 36105 MARGUETTE ST 36105 MARGUETTE ST WESTLAND, MI 48185		PUBLIC SCHL	AH NICKLESS INNOVATION AWARD	13,000
MARTHA'S TABLE 2114 14TH ST NW 2114 14TH ST NW WASHINGTON, DC 20009		501(C)(3)	GROCERIES TO THE HOMELESS	2,500
MIDLAND HIGH SCHOOL 1301 EASTLAWN DR 1301 EASTLAWN DR MIDLAND, MI 48642		PUBLIC SCHL	AH NICKLESS INNOVATION AWARD	1,000
NORTHERN ARIZONA UNIVERSITY 16535 N CUMBIE LANE 16535 N CUMBIE LANE SURPISE, AZ 85378		UNIVERSITY	SCHOLARSHIP - CHRISTIAN SOTO	24,658
SAGINAW CAREER COMPLEX 2102 WEISS ST 2102 WEISS ST SAGINAW, MI 48602		PUBLIC SCHL	AH NICKLESS INNOVATION AWARD	1,000
SANTA'S CUPBOARD 1005 WOODSIDE AVE 1005 WOODSIDE AVE ESSEXVILLE, MI 48732		501(C)(3)	GENERAL OPERATIONS	2,500
SIERRA EXPEDITIONARY LEARNING 11603 DONNER PASS ROAD 11603 DONNER PASS ROAD TRUCKEE, CA 96161		PUBLIC SCHL	CAPITAL CAMPAIGN	20,000
STATE THEATRE 913 WASHINGTON AVE 913 WASHINGTO AVE BAY CITY, MI 48708		501(C)(3)	UPGRADE PROJECT - SOUND, ETC	5,000
STEVE'S CLUB NATIONAL PROGRAM 7905 BROWNING RD ST 202 7905 BROWNING RD ST 202 PENNSAUKEN, NJ 08109		501(C)(3)	SKILLS SUMMER CAMP PROGRAM	5,000
FRANCISCO SOTO 16565 N CUMBIE LANE 16565 N CUMBIE LANE SURPRISE, AZ 85378	NONE	INDIVIDUAL	REIMB EXP/SCHOLARSHIP RECIPIENT	567
Total . . . . ▶ **3a**				279,225

TY 2013 Accounting Fees Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MC CARTNEY & COMPANY P C	10,985			6,591

TY 2013 Compensation Explanation

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Person Name	Explanation
JOAN N TANKERSLEY	
JAMES E MCCARTNEY	
JANET N ROYCE	
JUDITH N GRAHAM JUDITH N GRAHAM	
TRI-STAR TRUST BANK TRI-STAR TRUST BANK	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2013 Gain/Loss from Sale of Other Assets Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
DFA REAL ESTATE SECURITIES	2012-05	PURCHASE	2013-11		37,500	37,429			71	
FEDERATED STRATEGIC VALUE FUND	2012-02	PURCHASE	2013-04		157,925	135,725			22,200	
BRISTOL MYERS SQUIBB	2010-07	PURCHASE	2013-11		31,055	15,023			16,032	
DFA EMERGING MARKETS CORE EQUITY	2006-07	PURCHASE	2013-11		12,657	8,165			4,492	
FEDERATED STRATEGIC VALUE FUND IS	2006-07	PURCHASE	2013-04		31,887	32,000			-113	
KIMBERLY CLARK CORP	2010-08	PURCHASE	2013-11		33,619	20,094			13,525	
MERRILL LYNCH & CO 5 45%	2008-05	PURCHASE	2013-02		35,000	34,613			387	
T ROWE PRICE EMERGING MARKET FUND	2005-03	PURCHASE	2013-05		33,655	20,201			13,454	
UNION BANCAL CORP 5 25%	2006-11	PURCHASE	2013-12		50,000	50,486			-486	

TY 2013 Investments Corporate Bonds Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Name of Bond	End of Year Book Value	End of Year Fair Market Value
50000 UNIONBANCAL CORP 5.25%		
40000 WACHOVIA 5.25%	39,901	41,088
50 FSG BANK NA CHATTANOOGA TN 3.2%	50,000	52,235
51229.09 1ST STATE BANK 3.3% 1/15/15	51,229	51,229
100000 AT&T GLOBAL NOTE .875%	100,428	100,211
100000 CATERPILLAR FINC. NOTE 2.85%	103,320	95,117
100000 COLGATE PALMOLIVE MED TERM NO	101,261	99,804
50000 GE CAPITAL INTERNOTES 4.2%	52,152	50,177
100000 MERCK & CO NOTE 1.1%	101,300	97,199
35000 MERRILL LYNCH & CO 5.45%		
100000 PEPSICO SENIOR NOTE 3%	103,622	98,612
100000 PROCTER & GAMBLE NOTE 1.45%	102,221	101,459

TY 2013 Investments Corporate Stock Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Name of Stock	End of Year Book Value	End of Year Fair Market Value
BRISTOL MYERS SQUIBB	5,008	10,630
CHEVRON CORP	19,562	23,108
DUKE ENERGY CORP NEW	19,759	26,431
JP MORGAN CHASE & CO.	13,330	22,222
KIMBERLY CLARK CORPORATION		
LOWES COS INC.	43,706	79,280
MCDONALDS CORP	19,696	19,406
MICROSOFT CORP	10,994	16,835
NIKE INC.	19,784	28,310
PRAXAIR INC.	12,010	32,508
SOUTHERN CORPORATION	19,914	23,227
STRYKER CORPORATION	9,966	17,282
TARGET CORP	20,111	22,145
GLAXO SMITHKLINE SPONSORED ADR	19,869	30,165
NOVARTIS AG SPONSORED ADR	14,205	24,114
TEVA PHARMACEUTICAL INDS	14,209	18,437
ISHARES RUSSELL MID-CAP GROWTH	233,358	335,247
ISHARES CORE S&P 500 ETF	610,504	784,743
DFA EMERGING MARKETS CORE EQUITY	253,520	255,487
DFA SMALL CAP VALUE FUND	297,770	379,232
DFA US LARGE CAP VALUE	189,811	232,810
DFA REAL ESTATE SECURITIES	87,571	85,622
FEDERATED STRATEGIC VALUE	165,469	200,070
HARBOR INTERNATIONAL FUND	179,550	247,836
T. ROWE PRICE EMERGING MARKET		
T. ROWE PRICE GROWTH STOCK	303,913	483,779
T. ROWE PRICE MID-CAP GROWT	263,950	333,341
T. ROWE PRICE SMALL CAP STO	278,457	357,272
SCOUT INTERNATIONAL	196,007	248,426
COLUMBIA ACORN INT'L Z	161,420	210,724

Name of Stock	End of Year Book Value	End of Year Fair Market Value
VANGUARD EXPLORER FUND	255,495	367,419
JPMORGAN MID CAP VALUE	340,458	479,288
ISHARES S&P US PREFERRED INDEX	111,756	106,070
PRINCIPAL DIVERSIFIED REAL ASSET	25,000	24,814

TY 2013 Other Expenses Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
DIRECTOR TRAVEL EXPENSES	3,756			2,254
BOARD MEETING EXPENSE	2,100			1,260
WEBSITE/INNOVATION AWARD	54,931			54,931
WEBSITE EXPENSE	1,350			1,350
SPIRIT OF INNOVATION EXPENSES	1,397			1,397
MISCELLANEOUS	482			289

TY 2013 Other Increases Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Description	Amount
TRANSFER FROM NICKLESS ESTATE	17,941

TY 2013 Other Professional Fees Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TRI-STAR TRUST BANK TRUSTEE FEES	40,764			24,458

TY 2013 Taxes Schedule

Name: NICKLESS FAMILY CHARITABLE FOUNDATION

EIN: 38-3501091

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	5,014			
FOREIGN TAXES - TRISTAR	1,908	1,908		