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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

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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 JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES		A Employer identification number 81-0526846	
Number and street (or P O box number if mail is not delivered to street address) 401 DEARBORN AVENUE		B Telephone number (see instructions) (406) 549-3195	
City or town, state or province, country, and ZIP or foreign postal code MISSOULA, MT 59801		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ 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) \$ 12,808,024		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

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	5,574	5,574		
	4 Dividends and interest from securities.	371,214	370,024		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	-117,826			
	b Gross sales price for all assets on line 6a 1,307,339				
	7 Capital gain net income (from Part IV, line 2) . . .		0		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
Operating and Administrative Expenses	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	3,134	3,134		
	12 Total. Add lines 1 through 11	262,096	378,732		
	13 Compensation of officers, directors, trustees, etc	43,200	11,999		19,199
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	2,527	1,158		0
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	6,026	1,026		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	18,085	13,923		0
	24 Total operating and administrative expenses. Add lines 13 through 23	69,838	28,106		19,199
	25 Contributions, gifts, grants paid	554,813			554,813
	26 Total expenses and disbursements. Add lines 24 and 25	624,651	28,106		574,012
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-362,555			
	b Net investment income (if negative, enter -0-)		350,626		
	c Adjusted net income (if negative, enter -0-) . . .				

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	80,112	195,409	195,409
	2	Savings and temporary cash investments	937,927	797,250	797,250
	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) ▶ _____ 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)	7,006,059	6,889,366	10,748,803
	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)	1,364,159	1,143,677	1,066,562
	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)	9,388,257	9,025,702	12,808,024	
Liabilities	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)	0	0	
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	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	9,388,257	9,025,702	
	30	Total net assets or fund balances (see page 17 of the instructions)	9,388,257	9,025,702	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,388,257	9,025,702	

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	9,388,257
2	Enter amount from Part I, line 27a	2	-362,555
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	9,025,702
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	9,025,702

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)
1 a	SALE OF PUBLICLY TRADED SECURITIES			
b	CAPITAL GAINS DIVIDENDS		P	
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 1,299,215		1,425,165	-125,950
b 8,124			8,124
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) 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	
a			-125,950
b			8,124
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	-117,826
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	537,424	11,591,604	0 046363
2011	374,113	10,582,085	0 035353
2010	58,037	8,139,860	0 007130
2009	50,883	7,264,358	0 007004
2008	105,849	1,636,937	0 064663

2 Total of line 1, column (d).	2	0 160513
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 032103
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5.	4	12,190,072
5 Multiply line 4 by line 3.	5	391,338
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	3,506
7 Add lines 5 and 6.	7	394,844
8 Enter qualifying distributions from Part XII, line 4.	8	574,012

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 VIExcise 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	3,506
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2.	3	3,506
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	3,506
6	Credits/Payments		
a	2013 estimated tax payments and 2012 overpayment credited to 2013	6a	7,180
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	7,180
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	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	3,674
11	Enter the amount of line 10 to be Credited to 2014 estimated tax ☒ 3,674 Refunded ☒	11	0

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	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
	<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?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☒ \$ 0. (2) On foundation managers ☒ \$ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☒ \$ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	<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>	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?	5		No
	<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?	6		No
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>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions): ☒ MT			
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>	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)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> 	10	Yes	

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		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 N/A				
14	The books are in care of JCCS PC Telephone no (406) 363-2820 Located at PO BOX 1767 HAMILTON MT ZIP+4 59840			
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 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	Yes	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

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 page 20 of the instructions)?. Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?.	1c		No
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?. 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
JOHN DAYRIES	PRESIDENT	36,000	0	0
401 DEARBORN AVE	15 00			
MISSOULA, MT 59801				
CAROL CAPP	VICE PRESIDENT	3,600	0	0
4004 WILDFLOWER LANE	4 00			
STEVENSVILLE, MT 59870				
ROBERT A THOMAS	SECRETARY/TREASURER	3,600	0	0
366 HILLVIEW DRIVE	4 00			
STEVENSVILLE, MT 59870				
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.				0

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.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
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	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	0

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	11,198,599
b	Average of monthly cash balances.	1b	1,177,109
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	12,375,708
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	12,375,708
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	185,636
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	12,190,072
6	Minimum investment return. Enter 5% of line 5.	6	609,504

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	609,504
2a	Tax on investment income for 2013 from Part VI, line 5.	2a	3,506
b	Income tax for 2013 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	3,506
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	605,998
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	605,998
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	605,998

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	574,012
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	574,012
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	3,506
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	570,506
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				605,998
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only.			553,748	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2013				
a From 2008.				
b From 2009.				
c From 2010.				
d From 2011.				
e From 2012.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 574,012				
a Applied to 2012, but not more than line 2a			553,748	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2013 distributable amount.				20,264
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				585,734
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions).	0			
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				
d Excess from 2012. . . .				
e Excess from 2013. . . .				

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)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2013	(b) 2012	(c) 2011	(d) 2010	
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

JOHN DAYRIES
401 DEARBORN AVE
MISSOULA, MT 59801
(406) 549-3195

b

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

N/A

c

Any submission deadlines

N/A

d

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

GRANTS ARE MADE TO BENEFIT THE RESIDENTS OF WESTERN MONTANA (THAT AREA OF MONTANA WEST OF THE CONTINENTAL DIVIDE) IN THE AREA OF EDUCATION AND TO ALLEVIATE THE SUFFERING OF INDIVIDUALS AFFLICTED BY DISEASE AND THE ASSISTANCE AND RELIEF OF THE ELDERLY

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	554,813
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2013)

Part XVII

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

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) 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.

(2)

Other assets.

b

Other transactions

(1)

Sales of assets to a noncharitable exempt organization.

(2)

Purchases of assets from a noncharitable exempt organization.

(3)

Rental of facilities, equipment, or other assets.

(4)

Reimbursement arrangements.

(5)

Loans or loan guarantees.

(6)

Performance of services or membership or fundraising solicitations.

c

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

d

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value 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.

Yes

No

1a(1)

No

1a(2)

No

1b(1)

No

1b(2)

No

1b(3)

No

1b(4)

No

1b(5)

No

1b(6)

No

1c

No

(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.

Signature of officer or trustee

2014-07-07

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
KAWEH ETMINAN-RAD CPA

Preparer's Signature

Date

Check if self-employed

PTIN
P00963413

Firm's name

JUNKERMIERCLARKCAMPANELLASTEVENS PC

Firm's EIN

81-0348775

Firm's address

PO BOX 16237 MISSOULA, MT 59808

Phone no

(406) 549-4148

Form 990-PF (2013)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
CHILD CARE RESOURCES 105 E PINE MISSOULA,MT 59802	N/A	PC	GENERAL AND CONTINUED SUPPORT OF PROGRAMS DESIGNED TO MEET THE NEEDS OF CHILDREN HAVING DIFFICULT BEHAVIOR PROBLEMS WITHIN RAVALLI COUNTY	10,000
CLARK FORK COALITION PO BOX 7593 MISSOULA,MT 59801	N/A	PC	FUNDING FOR YOUNG PEOPLE FOR INSTRUCTION IN CARING FOR CLEAN WATER AND PROTECTING THE CLARK FORK WATERSHED	10,000
COMMUNITY MEDICAL CENTER FOUNDATION 2827 FORT MISSOULA RD MISSOULA,MT 59801	N/A	PC	SUPPORT CONSTRUCTION OF WOMEN'S HEALTH AND NEWBORN CENTER FOR MISSOULA COMMUNITY MEDICAL CENTER	50,000
CORVALLIS PUBLIC SCHOOLS DISTRICT #1 PO BOX 700 CORVALLIS,MT 59828	N/A	NC	FUNDS TO SUPPORT A FULL-TIME NURSE POSITION FOR THE SCHOOL DISTRICT	28,344
LOLO SCHOOL DISTRICT #7 11395 HIGHWAY 93 S LOLO,MT 59847	N/A	NC	GRANT TO PROVIDE THE SCHOOL DISTRICT TO PURCHASE AND REPLENISH COMPUTER EQUIPMENT FOR STUDENT AND INSTRUCTIONAL USE	30,000
LOLO SCHOOL DISTRICT #7 11395 HIGHWAY 93 S LOLO,MT 59847	N/A	PUBLIC SCHOOL	FUNDS USED TO SUPPORT A FULL-TIME NURSE POSITION FOR THE SCHOOL DISTRICT	40,000
MISSOULA COUNTY PUBLIC SCHOOLS 215 S SIXTH ST W MISSOULA,MT 59801	N/A	NC	SUPPORT OF ONLINE GRADUATION CREDIT RECOVERY PROGRAM	18,500
MISSOULA YMCA 3000 RUSSELL ST MISSOULA,MT 59801	N/A	NC	CONTINUATION OF PROGRAM FOR 6TH GRADE STUDENTS IN MISSOULA TO ALLOW FREE ACCESS TO MISSOULA YMCA AND ENGAGE IN ACTIVE, PHYSICAL ACTIVITY PROGRAMS	20,000
POTOMAC-GREENOUGH COMMUNITY CENTER PROJECT 29827 POTOMAC ROAD POTOMAC,MT 59823	N/A	PC	FUNDS TO SUPPORT CONSTRUCTION PROJECT ON A FIVE ACRE PARCEL TO BE USED AS A MULTI-PURPOSE PLAYING FIELD AND OUTDOOR EDUCATION FACILITY FOR THIS RURAL SCHOOL AND COMMUNITY	25,000
STEVENSVILLE PUBLIC SCHOOLS 300 PARK AVENUE STEVENSVILLE,MT 59870	N/A	NC	FUNDS TO SUPPORT SUMMER SCHOOL PROGRAM FOR STUDENTS HAVING DIFFICULTY IN MATH, SCIENCE, AND READING	15,000
STEVENSVILLE PUBLIC SCHOOLS 300 PARK AVENUE STEVENSVILLE,MT 59870	N/A	NC	FUNDS FOR THE CLASSROOM WITHOUT WALLS DNA PROGRAM TO PURCHASE EQUIPMENT TO FULLY ESTABLISH A DNA LABORATORY FOR HIGH SCHOOL STUDENTS AT STEVENSVILLE HIGH SCHOOL	25,027
STEVENSVILLE PUBLIC SCHOOLS 300 PARK AVENUE STEVENSVILLE,MT 59870	N/A	NC	FUNDS TO SUPPORT A FULL-TIME NURSE POSITION FOR THE SCHOOL DISTRICT	23,462
UNIVERSITY OF MONTANA 32 CAMPUS DRIVE DHC 006 MISSOULA,MT 59812	N/A	NC	FUNDS USED FOR THE SPECTRUM DISCOVERY PROGRAM, A MOBILE SCIENCE PROGRAM TO INCLUDE GUIDED FIELD TRIPS AND FAMILY SCIENCE EVENTS IN SMALL RURAL SCHOOLS IN WESTERN MONTANA	27,480
HAMILTON SCHOOL DISTRICT #2 217 DALY AVENUE HAMILTON,MT 59840	N/A	NC	FUNDS USED BY SCHOOL DISTRICT TO UPGRADE AND MODIFY COMMUNICATIONS EQUIPMENT	50,000
COMMUNITY MEDICAL CENTER FOUNDATION 2827 FORT MISSOULA RD MISSOULA,MT 59801	N/A	PC	INITIAL CONTRIBUTION TOWARD LARGER PLEDGE FOR BUILDING ONCOLOGY AND CANCER CENTER IN MISSOULA, MT	100,000
Total  3a				554,813

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
MARCUS DALY HOSPITAL FOUNDATION WESTWOOD DRIVE HAMILTON, MT 59840	N/A	PC	FUNDS TO BUILD AND EXPAND INTENSIVE CARE UNIT FOR HOSPITAL	60,000
MISSOULA COUNTY PUBLIC SCHOOLS 215 S SIXTH ST W MISSOULA, MT 59801	N/A	NC	SUPPORT FOR THE STEM EDUCATION PROGRAM	22,000
Total ▶ 3a				554,813

TY 2013 Accounting Fees Schedule**Name:** JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES**EIN:** 81-0526846

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
JCCS, P C (TAX PREPARATION)	2,315	1,158		0
JCCS, P C (PAYROLL SERVICES)	212	0		0

TY 2013 Investments Corporate
 Stock Schedule

Name: JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES
 EIN: 81-0526846

Name of Stock	End of Year Book Value	End of Year Fair Market Value
4,292 SH. AT&T	147,750	150,907
1,500 SH. AMERICAN EXPRESS	87,683	136,095
1,000 SH. ABBOTT LABORATORIES	23,104	38,330
300 SH. AMERIPRISE FINANCIAL	17,634	34,515
1,100 SH. APPLE INC.	152,177	617,122
10,800 SH. CSX CORP	139,437	310,716
600 SH. CHEVRON CORPORATION	54,327	74,949
800 SH. DUPONT E I DE NEMOURS	38,386	51,976
1,400 SH. EXXON MOBIL	120,504	141,680
1,030 SH. GLACIER BANCORP	21,535	30,684
900 SH. HALLIBURTON CO	33,237	45,675
1,892 SH. AUTOMATIC DATA PROCESSING	99,989	152,872
1,506 SH. JOHNSON & JOHNSON	96,901	137,935
3,000 SH. LINN ENERGY LLC	65,984	92,370
1,230 SH. MCDONALDS CORP	73,217	119,347
1,745 SH. EXPRESS SCRIPTS HOLDING	102,032	122,569
408 SH. MONSANTO	30,470	47,552
3,264 SH. NISOURCE INC	62,212	107,320
1,300 SH. PEPSICO INC	90,626	107,822
1,980 SH. PFIZER INC	47,723	60,647
1,800 SH. PROCTOR & GAMBLE	122,834	146,538
874 SH. FORD	7,060	13,486
1,929 SH. EMERSON ELECTRIC CO	99,958	135,377
1,000 SH. VECTREN CORPORATION	29,448	35,500
2,187 SH. VODAFONE GROUP	74,014	85,971
2,300 SH. WELLS FARGO & COMPANY	81,857	104,420
30,134 SH. ALTRIA	616,638	1,156,844
30,134 SH. PHILIP MORRIS	1,405,127	2,625,575
1,978 SH. GENUINE PARTS CO.	100,033	164,550
1,528 SH. KIMBERY-CLARK CORP	99,975	159,615

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1,900 SH. NATIONAL-OILWELL VARCO	130,693	151,107
1,794 SH. NEXTERA ENERGY INC.	100,016	153,602
2,992 SH. REALTY INCOME CORP	98,198	111,691
1,555 SH. CHUBB CORPORATION	99,987	150,260
1,192 SH. UNITED TECHNOLOGIES CORP	100,080	135,650
1,000 SH. BRISTOL-MYERS SQUIBB	26,520	53,150
1,000 SH. CARNIVAL CORP	41,810	40,170
1,000 SH. CLOROX COMPANY	66,260	92,760
2,000 SH. COCA COLA CO	63,490	82,620
3,000 SH. CYPRESS SHARPRIDGE INVST	39,370	22,230
1,000 SH. DIEBOLD INC.	35,370	33,010
1,010 SH. ENTERPRISE PRODUCTS PARTNERS	17,072	66,963
3,800 SH. INTERNATIONAL PAPER CO	160,489	186,314
1,000 SH. IQ AGRIBUSINESS SMALL CAP	27,060	27,500
1,000 SH. KINDER MORGAN ENERGY PARTNERS	35,328	80,660
1,000 SH. MEDTRONIC INC.	39,760	57,390
1,000 SH. MOTOROLA INC.	40,010	67,500
2,500 SH. PIMCO CORPORATE INCOME	42,010	39,500
2,937 SH. PIMCO INCOME STRATEGY	30,643	29,223
1,000 SH. POTLATCH CORP	39,710	41,740
1,000 SH. SANOFI-AVENTIS	35,560	53,630
1,000 SH. TARGET	51,310	63,270
2,000 SH. JP MORGAN CHASE & CO	91,491	116,960
2,000 SH. SELECT SECTOR SPDR TRUST FINANCIAL SELECT	31,710	43,720
2,000 SH. BARCLAYS PLC ADR	32,270	36,260
1,000 SH. CONOCO PHILLIPS CORP	54,219	70,650
1,741 SH. DUKE ENERGY HOLDINGS CORP	89,466	120,146
930 SH. EXELON CORPORATION	31,260	25,473
1,000 SH. ILLINOIS TOOL WORKS INC.	56,480	84,080
1,000 SH. MICROSOFT CORP	32,258	37,410

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1,000 SH. SEADRILL LTD.	36,900	41,080
1,000 SH. SPDR S&P BANK ETF	24,448	33,170
1,000 SH. SUNOCO LOGISTICS PARTNERS COM LP	34,578	75,480
2,000 SH. VANGUARD NATURAL RESOURCES	47,854	59,040
2,927 SH. ABBVIE INC.	77,099	154,575
2,000 SH. BANK OF AMERICA CORP	25,748	31,140
2,000 SH. BREITBURN ENERGY PARTNERS LP	37,089	40,680
2,000 SH. COMPASS DIVERSIFIED HOLDS SHRS	33,633	39,260
2,250 SH. DEVON ENERGY CORP NEW	124,400	139,208
3,000 SH. FIFTH STREET FINANCIAL CORP	31,780	27,750
5,400 SH. INTEL CORP	120,436	140,517
1,500 SH. MAIN STREET CAPITAL HOLDINGS	47,048	49,035
2,000 SH. MEDLEY CAPITAL CORP.	30,330	27,700
4,000 SH. NORTHSTAR REALTY FINANCE CORP.	34,050	53,800
1,500 SH. NOVARTIS AG SPONSORED ADR	101,010	120,570
2,000 SH. SANDRIDGE MISSISSIPPIAN TR I	27,613	18,500
2,800 SH. V F CORP	130,700	174,190
3,000 SH. WHITING USA TRUST II	42,878	39,510

TY 2013 Investments - Other Schedule**Name:** JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES**EIN:** 81-0526846

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
25,630 SH. INVESCO INT'L ALLOC A	AT COST	338,474	283,719
326 SH. CAPITAL INC. BUILDER A	AT COST	20,438	19,102
45,620 SH. PIMCO ALL ASSETS ALL AUTH A	AT COST	500,000	451,642
1,418 SH. THORNBURG INTL VALUE CL A	AT COST	41,377	44,508
2,228 SH. HARTFORD HIGH YIELD CL A	AT COST	16,770	17,046
215 SH. HARTFORD DIV & GR CL A	AT COST	4,779	5,355
3,487 SH. LORD ABBETT INTER CORE EQ	AT COST	56,648	49,202
3,242 SH. LORD ABBETT BOND DEB	AT COST	25,209	26,423
1,156 SH. AMERICAN NEW WORLD FUND	AT COST	65,164	67,897
2,800 SH. SUNAMERICA FOC DIV STRAT	AT COST	31,696	47,748
2268 SH. INVESCO VAN KAMPEN COMSTOCK	AT COST	43,122	53,920

TY 2013 Other Expenses Schedule**Name:** JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES**EIN:** 81-0526846

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
PAYROLL TAXES	3,837	0		0
INVESTMENT CHARGES	12,444	12,444		0
OFFICE SUPPLIES	325	0		0
OTHER INVESTMENT DEDUCTIONS	1,479	1,479		0

TY 2013 Other Income Schedule

Name: JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES

EIN: 81-0526846

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
ROYALTIES	3,134	3,134	3,134

TY 2013 Substantial Contributors Schedule

Name: JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES

EIN: 81-0526846

Name	Address
ESTATE OF JANE S HEMAN	401 DEARBORN AVE MISSOULA, MT 59801

TY 2013 Taxes Schedule**Name:** JANE S HEMAN FOUNDATION INC CO JOHN DAYRIES**EIN:** 81-0526846

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAX PAID	1,026	1,026		0
2012 ESTIMATED TAXES	5,000	0		0