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.

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

OMB No 1545-0052 **2013** Open to Public Inspection

For calendar year 2013 or tax year beginning , and ending

Name of foundation: WENDT FAMILY FOUNDATION

A Employer identification number: 94-3229232

Number and street (or P O box number if mail is not delivered to street address): 2636 BIEHN STREET | Room/suite

B Telephone number: 801-493-8068

City or town, state or province, country, and ZIP or foreign postal code: KLAMATH FALLS, OR 97601

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) ▶$ 1,865,652.

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))

		(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				
	2 Check ▶ ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	27.	27.	27.	STATEMENT 1
	4 Dividends and interest from securities	11,403.	11,403.	11,403.	STATEMENT 2
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	268,361.			
	b Gross sales price for all assets on line 6a 315,004.				
	7 Capital gain net income (from Part IV, line 2)		268,361.		
	8 Net short-term capital gain			268,361.	
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	9,471.	0.	9,471.	STATEMENT 3
	12 **Total.** Add lines 1 through 11	289,262.	279,791.	289,262.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	84,079.	0.	0.	84,018.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees STMT 4	99.	0.	0.	99.
	b Accounting fees STMT 5	7,538.	1,508.	0.	6,030.
	c Other professional fees STMT 6	124,897.	0.	0.	108,705.
	17 Interest	266.	0.	0.	266.
	18 Taxes STMT 7	2,389.	0.	0.	290.
	19 Depreciation and depletion				
	20 Occupancy	1,217.	0.	0.	1,217.
	21 Travel, conferences, and meetings	14,995.	0.	0.	14,703.
	22 Printing and publications				
	23 Other expenses STMT 8	5,843.	0.	0.	5,619.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	241,323.	1,508.	0.	220,947.
	25 Contributions, gifts, grants paid	0.			0.
	26 **Total expenses and disbursements.** Add lines 24 and 25	241,323.	1,508.	0.	220,947.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	47,939.			
	b **Net investment income** (if negative, enter -0-)		278,283.		
	c **Adjusted net income** (if negative, enter -0-)			289,262.	

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	170,564.	46,966.	46,966.
	2 Savings and temporary cash investments	164.	17,163.	17,163.
	3 Accounts receivable ▶ 250.			
	Less: allowance for doubtful accounts ▶	535.	250.	250.
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	772.	849.	849.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock STMT 12	1,900,792.	1,732,781.	1,732,781.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other STMT 13	0.	65,000.	65,000.
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶ STATEMENT 14)	11,787.	2,643.	2,643.
	16 **Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	2,084,614.	1,865,652.	1,865,652.
Liabilities	17 Accounts payable and accrued expenses	93,797.	24,948.	
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ STATEMENT 15)	41,540.	32,133.	
	23 **Total liabilities** (add lines 17 through 22)	135,337.	57,081.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here** ▶ [X] **and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	1,949,277.	1,808,571.	
	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**	1,949,277.	1,808,571.	
	31 **Total liabilities and net assets/fund balances**	2,084,614.	1,865,652.	

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	1,949,277.
2	Enter amount from Part I, line 27a	2	47,939.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 10	3	88,290.
4	Add lines 1, 2, and 3	4	2,085,506.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 11	5	276,935.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,808,571.

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	PUBLICLY TRADED SECURITIES	D		
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	315,004.		46,643.	268,361.
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				268,361.
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	268,361.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	268,361.

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 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	245,398.	2,492,994.	.098435
2011	173,518.	2,629,374.	.065992
2010	367,791.	4,593,380.	.080070
2009	1,015,537.	5,730,691.	.177210
2008	1,246,585.	6,625,191.	.188158

2 Total of line 1, column (d)	2	.609865
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	.121973
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	4	1,864,063.
5 Multiply line 4 by line 3	5	227,365.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	2,783.
7 Add lines 5 and 6	7	230,148.
8 Enter qualifying distributions from Part XII, line 4	8	220,947.

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions

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

1a Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ______ (attach copy of letter if necessary-see instructions)				
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	5,566.
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	5,566.
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	5,566.
6 Credits/Payments:				
a 2013 estimated tax payments and 2012 overpayment credited to 2013	6a	1,553.		
b Exempt foreign organizations - tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c	4,650.		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments. Add lines 6a through 6d			7	6,203.
8 Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	7.
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	630.
11 Enter the amount of line 10 to be: **Credited to 2014 estimated tax** ▶		630. **Refunded** ▶	11	0.

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?	1a		X
b Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
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		X
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		X
If "Yes," attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		X
If "Yes," attach the statement required by General Instruction T			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
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	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ OR			
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	X	
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	X	
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ FULLEMPLOYMENT.ORG

14 The books are in care of ▶ MATT WENDT Telephone no. ▶ 541-273-6734

Located at ▶ 2636 BIEHN ST, KLAMATH FALLS, OR ZIP+4 ▶ 97601

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ 15 N/A

			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		X
	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

			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 instructions)? N/A	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		X
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 ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	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. ▶ ____, ____, ____, ____			
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.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
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		X

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

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

(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)? ☐ 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)? N/A | 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? N/A ☐ 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: X

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? N/A | 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.

(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 STATEMENT 16		14,819.	0.	0.

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

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
DONALD PEITERSEN 1788 S TUCSON ST, AURORA, CO 80012	PROJECT DIRECTOR 40.00	62,218.	0.	0.

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. 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 CONSULTING, POLICY DEVELOPMENT AND ADVICE BY EXPERTS TO VARIOUS STATE AND LOCAL GOVERNMENTS ON THE OPERATION OF SOCIAL WELFARE AND UNEMPLOYMENT PROGRAMS.	28,036.
2 WRITING, PUBLISHING AND PRODUCING PAPERS, RESEARCH, REPORTS, NEWSLETTERS AND ANALYSIS ON SOCIAL ISSUES FOR DISTRIBUTION TO INTERESTED PERSONS ON A NON-PARTISAN BASIS.	51,081.
3 HOLDING AND ATTENDING CONFERENCES, SPEAKING NETWORKING TO DISSEMINATE BEST PRACTICES IN SOCIAL WELFARE AND UNEMPLOYMENT ISSUES.	98,758.
4 DEVELOPMENT OF ON-LINE AND INTERACTIVE ECONOMIC CURRICULUM APPROACH TO TEACHING ECONOMIC PRINCIPLES TO SCHOOL CHILDREN AT ALL LEVELS OF EDUCATION.	59,013.

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

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	1,824,464.
b	Average of monthly cash balances	1b	67,986.
c	Fair market value of all other assets	1c	
d	**Total** (add lines 1a, b, and c)	1d	1,892,450.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0.		
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	1,892,450.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	28,387.
5	**Net value of noncharitable-use assets** Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,864,063.
6	**Minimum investment return.** Enter 5% of line 5	6	93,203.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ [X] and do not complete this part)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2013 from Part VI, line 5 — 2a:		
b	Income tax for 2013. (This does not include the tax from Part VI.) — 2b:		
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
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	

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	220,947.
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	220,947.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	220,947.

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)

N/A

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only				
b Total for prior years: ______, ______, ______				
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				
4 Qualifying distributions for 2013 from Part XII, line 4: ▶ $				
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				
e Remaining amount distributed out of corpus				
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				
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 instr.				
f Undistributed income for 2013. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2014				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3)				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7				
9 **Excess distributions carryover to 2014.** Subtract lines 7 and 8 from line 6a				
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				

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

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling ▶

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

	Tax year	Prior 3 years			
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	93,203.	84,419.	80,599.	139,727.	397,948.
b 85% of line 2a	79,223.	71,756.	68,509.	118,768.	338,256.
c Qualifying distributions from Part XII, line 4 for each year listed	220,947.	245,398.	173,518.	367,791.	1,007,654.
d Amounts included in line 2c not used directly for active conduct of exempt activities	0.	0.	0.	0.	0.
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c	220,947.	245,398.	173,518.	367,791.	1,007,654.
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test - enter: (1) Value of all assets					0.
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					0.
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	62,135.	83,100.	87,646.	153,113.	385,994.
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)					0.
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					0.
(3) Largest amount of support from an exempt organization					0.
(4) Gross investment income					0.

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).)

NONE

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

NONE

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

Check here ▶ [ ] if the 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:

RODERICK C WENDT, 541-882-3451
3250 LAKEPORT BLVD, KLAMATH FALLS, OR 97601

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

NO SPECIFIC FORMAT REQUIRED.

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:

NONE.

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*				
NONE				
Total			▶ 3a	0.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

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Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income
1 Program service revenue:					
a COMMISSION INCOME					4,125.
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	27.	
4 Dividends and interest from securities			14	11,403.	
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			14	268,361.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a MISCELLANEOUS INCOME					4,683.
b MISCELLANEOUS REFUNDS					663.
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		279,791.	9,471.
13 Total. Add line 12, columns (b), (d), and (e)				13	289,262.

(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).
1A	MISCELLANEOUS SPEAKING AND CONSULTING FEES FROM OTHER ORGANIZATIONS WHICH CONTRIBUTE TO THE OPERATING OVERHEAD AND CHARITABLE PURPOSE OF THIS ENTITY
11A	MISCELLANEOUS INCOME USED TO OFFSET OPERATING EXPENSES.
11B	UTILITIES REFUND RECEIVED USED TO OFFSET OPERATING EXPENSES

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)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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
		N/A	

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
N/A		

Sign Here

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

Signature of officer or trustee: [signature] Date: 11/17/14 Title: ~~PRESIDENT~~ Secretary

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
RICK DILLARD	R. Dillard CPA	11/14/14		P00367567

Firm's name ▶ MOLATORE, SCROGGIN, PETERSON & CO., LLP Firm's EIN ▶ 93-0428202

Firm's address ▶ 824 PINE STREET KLAMATH FALLS, OR 97601 Phone no. (541) 884-4164

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10-10-13

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
INTEREST INCOME	27.	27.	27.
TOTAL TO PART I, LINE 3	27.	27.	27.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
FIDELITY INVESTMENTS	9,863.	0.	9,863.	9,863.	9,863.
WASHINGTON FEDERAL	1,540.	0.	1,540.	1,540.	1,540.
TO PART I, LINE 4	11,403.	0.	11,403.	11,403.	11,403.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
COMMISSION INCOME	4,125.	0.	4,125.
MISCELLANEOUS INCOME	4,683.	0.	4,683.
MISCELLANEOUS REFUNDS	663.	0.	663.
TOTAL TO FORM 990-PF, PART I, LINE 11	9,471.	0.	9,471.

FORM 990-PF — LEGAL FEES — STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
LEGAL FEES	99.	0.	0.	99.
TO FM 990-PF, PG 1, LN 16A	99.	0.	0.	99.

FORM 990-PF — ACCOUNTING FEES — STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING	7,538.	1,508.	0.	6,030.
TO FORM 990-PF, PG 1, LN 16B	7,538.	1,508.	0.	6,030.

FORM 990-PF — OTHER PROFESSIONAL FEES — STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
CONTRACT LABOR	93,567.	0.	0.	96,617.
COMMISSION	4,050.	0.	0.	4,050.
OUTSIDE CONSULTANTS	27,280.	0.	0.	8,038.
TO FORM 990-PF, PG 1, LN 16C	124,897.	0.	0.	108,705.

FORM 990-PF — TAXES — STATEMENT 7

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OREGON CT-12 FILING FEE	280.	0.	0.	280.
FEDERAL INCOME TAX	2,024.	0.	0.	0.
LATE FILING FEE	10.	0.	0.	10.
OREGON INCOME TAX	75.	0.	0.	0.
TO FORM 990-PF, PG 1, LN 18	2,389.	0.	0.	290.

FORM 990-PF OTHER EXPENSES STATEMENT 8

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
SUBSCRIPTIONS	1,645.	0.	0.	1,645.
TELEPHONE	700.	0.	0.	700.
OFFICE EXPENSE	569.	0.	0.	345.
BANK CHARGES	129.	0.	0.	129.
INSURANCE	1,405.	0.	0.	1,405.
TRAINING EXPENSE	1,050.	0.	0.	1,050.
LICENSES	200.	0.	0.	200.
MISCELLANEOUS EXPENSES	145.	0.	0.	145.
TO FORM 990-PF, PG 1, LN 23	5,843.	0.	0.	5,619.

FOOTNOTES STATEMENT 9

MERGER OF ASSETS TRANSFERRED FROM MERLE WEST CENTER FOR MEDICAL RESEARCH, EIN 93-1256310 ON 10-1-2013. DOCUMENTS ATTACHED

CASH	8,487.
ACCOUNTS RECEIVABLE	3,986.
INVESTMENT-LAKE ALGAE RESEARCH	4,543.
TOTAL ASSETS RECEIVED	17,016.

MERGER OF ASSETS TRANSFERRED FROM NANCY J WENDT FOUNDATION, EIN-93-1256104 ON 9-05-2013. DOCUMENTS ATTACHED.

CASH	522.
TOTAL ASSETS RECEIVED	522.

MERGER OF ASSETS TRANSFERRED FROM ROD AND CAROL WENDT FOUNDATION EIN-93-1258619 ON 9-5-2013. DOCUMENTS ATTACHED

CASH	752.
EDGAR S PAXSON PAINTING 'BOUND FOR BUFFALO COUNTRY'	65,000.
TOTAL ASSETS RECEIVED	65,752.

'BOUND FOR BUFFALO' PAINTING ON PUBLIC DISPLAY

FORM 990-PF OTHER INCREASES IN NET ASSETS OR FUND BALANCES STATEMENT 10

DESCRIPTION	AMOUNT
ACCRUED TAX DEFERRAL ADJUSTMENT	5,000.
ASSETS RECEIVED IN MERGER WITH MERLE WEST CENTER FOR MEDICAL RESEARCH	17,016.
ASSETS RECEIVED IN MERGER WITH NANCY J WENDT FOUNDATION	522.
ASSETS RECEIVED IN MERGER WITH ROD AND CAROL WENDT FOUNDATION	65,752.
TOTAL TO FORM 990-PF, PART III, LINE 3	88,290.

FORM 990-PF OTHER DECREASES IN NET ASSETS OR FUND BALANCES STATEMENT 11

DESCRIPTION	AMOUNT
UNREALIZED GAINS/LOSSES ON INVESTMENTS	276,935.
TOTAL TO FORM 990-PF, PART III, LINE 5	276,935.

FORM 990-PF CORPORATE STOCK STATEMENT 12

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
IMS FUND	135,024.	135,024.
JELD-WEN HOLDING COMPANY	1,469,662.	1,469,662.
WASHINGTON FEDERAL SA	128,095.	128,095.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,732,781.	1,732,781.

FORM 990-PF OTHER INVESTMENTS STATEMENT 13

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
PAINTING - EDGAR S PAXSON	COST	65,000.	65,000.
TOTAL TO FORM 990-PF, PART II, LINE 13		65,000.	65,000.

FORM 990-PF	OTHER ASSETS		STATEMENT 14
DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
DEPOSITS	225.	225.	225.
INTERCOMPANY ACCOUNT	11,562.	0.	0.
INVESTMENT - LAKE ALGAE RESEARCH	0.	2,418.	2,418.
TO FORM 990-PF, PART II, LINE 15	11,787.	2,643.	2,643.

FORM 990-PF	OTHER LIABILITIES	STATEMENT 15
DESCRIPTION	BOY AMOUNT	EOY AMOUNT
DEFERRED TAXES	37,000.	32,000.
PAYROLL LIABILITIES	4,540.	133.
TOTAL TO FORM 990-PF, PART II, LINE 22	41,540.	32,133.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 16

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
RODERICK WENDT 3250 LAKEPORT BLVD KLAMATH FALLS, OR 97601	PRESIDENT 0.50	0.	0.	0.
JOHN COURTNEY 3250 LAKEPORT BLVD KLAMATH FALLS, OR 97601	VICE-PRESIDENT 0.50	0.	0.	0.
MATTHEW R. WENDT 3250 LAKEPORT BLVD KLAMATH FALLS, OR 97601	VICE PRESIDENT/SECRETARY 0.50	0.	0.	0.
MARK WENDT 3250 LAKEPORT BLVD KLAMATH FALLS, OR 97601	DIRECTOR 0.50	0.	0.	0.
NANCY J. WENDT 3250 LAKEPORT BLVD KLAMATH FALLS, OR 97601	DIRECTOR 0.50	0.	0.	0.
JAMES MADDEN 3250 LAKEPORT BLVD KLAMATH FALLS, OR 97601	DIRECTOR 0.50	0.	0.	0.
TED ABRAM 3250 LAKEPORT BLVD KLAMATH FALLS, OR 97601	DIRECTOR 0.50	14,819.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		14,819.	0.	0.

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FILED
SEP 05 2013
OREGON
SECRETARY OF STATE

NONPROFIT
ARTICLES OF MERGER
OF
NANCY J. WENDT FOUNDATION AND
ROD AND CAROL WENDT FOUNDATION
WITH AND INTO
AMERICAN INSTITUTE FOR FULL EMPLOYMENT

The surviving corporation, AMERICAN INSTITUTE FOR FULL EMPLOYMENT, an Oregon nonprofit public benefit corporation (the name of which is changed to WENDT FAMILY FOUNDATION upon the effective date of the merger), hereby adopts and submits the following Articles of Merger:

1. The Plan of Merger is attached hereto as "Exhibit A" and by this reference incorporated herein.

2. Approval of members was not required because none of the constituent corporations has members. The Plan of Merger was approved by a sufficient vote of the Board of Directors of each constituent corporation.

3. No approval of the Plan of Merger by any other person or persons was required pursuant to ORS 65.487 or otherwise.

DATED September 3, 2013.

AMERICAN INSTITUTE FOR FULL EMPLOYMENT

By: RC Wendt
Roderick C. Wendt, President

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EXHIBIT A

PLAN OF MERGER

The following Plan of Merger was entered into as of August 27, 2013 by and among NANCY J. WENDT FOUNDATION, an Oregon nonprofit public benefit corporation; ROD AND CAROL WENDT FOUNDATION, an Oregon nonprofit public benefit corporation; and AMERICAN INSTITUTE FOR FULL EMPLOYMENT, an Oregon nonprofit public benefit corporation.

1. **Names of Corporations Planning to Merge**

The names of the nonprofit corporations planning to merge are NANCY J. WENDT FOUNDATION, ROD AND CAROL WENDT FOUNDATION, and AMERICAN INSTITUTE FOR FULL EMPLOYMENT.

2. **Surviving Corporation**

NANCY J WENDT FOUNDATION and ROD AND CAROL WENDT FOUNDATION will merge with and into AMERICAN INSTITUTE FOR FULL EMPLOYMENT, and AMERICAN INSTITUTE FOR FULL EMPLOYMENT will be the surviving corporation.

3. **Amendments to Articles of Incorporation**

The Articles of Incorporation of AMERICAN INSTITUTE FOR FULL EMPLOYMENT, as the surviving corporation, will be amended as of the effective date of the merger as follows:

a. Article I is amended to read in its entirety as follows:

ARTICLE I

NAME

"The name of this corporation is WENDT FAMILY FOUNDATION."

b. Article IV is amended to read in its entirety as follows:

ARTICLE IV

PROHIBITED ACTIVITIES

"Notwithstanding any other provision of these articles of incorporation, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income taxations under Section 501(a) of the Code as an organization described in Section 501(c)(3) of the Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2), 2055(a)(2) or 2522(a)(2) of the Code.

"No part of the net earnings of the corporation shall inure to the benefit of any member, director, officer or private individual.

"The corporation shall not have or issue shares of stock, shall not make any disbursement of income to its members, directors or officers, and shall not make loans to its officers or directors.

"No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, except as may be permitted to Section 501(c)(3) organizations by the Code, and the corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf or in opposition to any candidate for public office.

"During any time that the corporation is classified as a 'private foundation' as defined in Section 509 of the Code, the corporation:

(i) shall not engage in any act of self-dealing as defined in Section 4941(b) of the Code;

(ii) shall distribute its income and, when necessary, amounts from principal at such time and in such manner as not to subject the corporation to the taxes on failure to distribute income imposed by Section 4942 of the Code;

(iii) shall not retain any excess business holdings as defined in Section 4943(c) of the Code;

(iv) shall not make any investments in such manner as to subject the corporation to the taxes on investments which would jeopardize charitable purpose imposed by Section 4944 of the Code; and

(v) shall not make any taxable expenditures as defined in Section 4945(d) of the Code."

4. **Board of Directors**

Upon the effective date of the merger, the Board of Directors of the surviving corporation will consist of the following persons:

Roderick C. Wendt

Mark R. Wendt

Nancy J. Wendt

Matthew R. Wendt

John Courtney

James Madden

T. D Abram

5. **Officers**

Upon the effective date of the merger, the officers of the surviving corporation will be·

Roderick C. Wendt, President

John Courtney, Vice President

Matthew R. Wendt, Vice President and Secretary

6. **Effect of Merger**

Upon the effective date of the merger, the separate existence of NANCY J. WENDT FOUNDATION and ROD AND CAROL WENDT FOUNDATION will cease. The title to all real estate and other property owned by NANCY J. WENDT FOUNDATION and ROD AND CAROL WENDT FOUNDATION will be vested in the surviving corporation without reversion or impairment subject to any and all conditions to which the property was subject prior to the merger. The surviving corporation will have all liabilities and obligations of each corporation party to the merger.

7. **Approvals**

None of the parties planning to merge has members. This Plan of Merger will be submitted to the Board of Directors in each of the corporations for their approval as provided by the Oregon Nonprofit Corporation Act. After approval by the Board of Directors of each corporation, the surviving corporation is directed to deliver Articles of Merger to the Office of the Secretary of State of Oregon for filing.

8. **Effective Date**

The merger will take effect when Articles of Merger are filed with the Office of the Secretary of State of Oregon

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FILED

OCT 01 2013

OREGON
SECRETARY OF STATE

NONPROFIT ARTICLES OF MERGER OF MERLE WEST CENTER FOR MEDICAL RESEARCH WITH AND INTO WENDT FAMILY FOUNDATION

The surviving corporation, WENDT FAMILY FOUNDATION, an Oregon nonprofit public benefit corporation, hereby adopts and submits the following Articles of Merger:

1. The Plan of Merger is attached hereto as "Exhibit A" and by this reference incorporated herein.

2. Approval of members was not required because neither of the constituent corporations has members. The Plan of Merger was approved by a sufficient vote of the Board of Directors of each constituent corporation.

3. No approval of the Plan of Merger by any other person or persons was required pursuant to ORS 65.487 or otherwise.

DATED: September 30, 2013.

WENDT FAMILY FOUNDATION

By: RCWendt
Roderick C. Wendt, President

EXHIBIT A

PLAN OF MERGER

The following Plan of Merger is entered into as of September 30, 2013, by and between MERLE WEST CENTER FOR MEDICAL RESEARCH, an Oregon nonprofit public benefit corporation, and WENDT FAMILY FOUNDATION, an Oregon nonprofit public benefit corporation.

1. **Names of Corporations Planning to Merge**

The names of the nonprofit corporations planning to merge are MERLE WEST CENTER FOR MEDICAL RESEARCH and WENDT FAMILY FOUNDATION.

2. **Surviving Corporation**

MERLE WEST CENTER FOR MEDICAL RESEARCH will merge with and into WENDT FAMILY FOUNDATION, and WENDT FAMILY FOUNDATION will be the surviving corporation.

3. **Articles of Incorporation and Bylaws**

The Articles of Incorporation and Bylaws of WENDT FAMILY FOUNDATION, as the surviving corporation, will not be amended as a result of the merger, and will continue as the Articles of Incorporation and Bylaws of the merged corporations.

4. **Board of Directors and Officers**

Upon the effective date of the merger, the Board of Directors and the officers of WENDT FAMILY FOUNDATION, as the surviving corporation, will continue as the Board of Directors and officers of the merged corporations.

5. **Effect of Merger**

Upon the effective date of the merger, the separate existence of MERLE WEST CENTER FOR MEDICAL RESEARCH will cease. The title to all real estate and other property owned by MERLE WEST CENTER FOR MEDICAL RESEARCH will be vested in WENDT FAMILY FOUNDATION as the surviving corporation without reversion or impairment, subject to any and all conditions to which the property was subject prior to the merger. The surviving corporation will have all liabilities and obligations of each corporation that is a party to the merger.

6. **Approvals**

Neither of the corporations planning to merge has members. This Plan of Merger will be submitted to the Board of Directors of each corporation for their approval as provided by the Oregon Nonprofit Corporation Act. After approval by the Board of Directors of each corporation, the surviving corporation is directed to deliver Articles of Merger to the Office of the Secretary of State of Oregon for filing.

7. **Effective Date**

The merger will take effect when Articles of Merger are filed with the Office of the Secretary of State of Oregon.

Assumed Business Name - New Registration

Secretary of State - Corporation Division - 255 Capitol St NE Suite 151 - Salem OR 97310-1327 - http://www FilingInOregon com - Phone (503) 986-2200

REGISTRY NUMBER: 962211-98

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SEP 05 2013
OREGON
SECRETARY OF STATE
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In accordance with Oregon Revised Statute 192 410-192 490, all information on this form is publicly available including addresses. We must release this information to all parties upon request and it will be posted on our website

Please Type or Print Legibly in Black Ink Attach Additional Sheet if Necessary.

1) ASSUMED BUSINESS NAME: (To be registered)
American Institute For Full Employment

Registration or filing of a name does not grant exclusive rights or interests in that name A name may be available for registration, however, someone else may hold a prior right to that name, or the name may be too similar to another, and may result in a case of legal action brought against the registrant for dilution or unfair competition of someone else's business

2) DESCRIPTION OF BUSINESS: (Primary business activity)
Charitable and educational activities

4) WHO IS AUTHORIZED TO REPRESENT THE OWNERS: (Authorized Representative) (One name only)
Roderick C. Wendt

3) PRINCIPAL PLACE OF BUSINESS: (Address, city, state, zip)
3250 Lakeport Blvd.
Klamath Falls, OR 97601

5) MAILING ADDRESS OF AUTHORIZED REPRESENTATIVE:
3250 Lakeport Blvd.
Klamath Falls, OR 97601

6) NAMES OF OWNERS (REGISTRANTS) AND PUBLICLY AVAILABLE ADDRESSES: (List name and street address of each person or entity who will conduct or transact business under the assumed business name.) (Attach a separate sheet if necessary)

Name, Street Address, City, State, Zip Code
Wendt Family Foundation
3250 Lakeport Blvd.
Klamath Falls, OR 97601

7) COUNTIES:

☒ ALL COUNTIES (Statewide)

☐ Baker	☐ Crook	☐ Harney	☐ Lake	☐ Morrow	☐ Union
☐ Benton	☐ Curry	☐ Hood River	☐ Lane	☐ Multnomah	☐ Wallowa
☐ Clackamas	☐ Deschutes	☐ Jackson	☐ Lincoln	☐ Polk	☐ Wasco
☐ Clatsop	☐ Douglas	☐ Jefferson	☐ Linn	☐ Sherman	☐ Washington
☐ Columbia	☐ Gilliam	☐ Josephine	☐ Malheur	☐ Tillamook	☐ Wheeler
☐ Coos	☐ Grant	☐ Klamath	☐ Marion	☐ Umatilla	☐ Yamhill

8) EXECUTION/SIGNATURE(S): (All owners/registrants must sign)
By my signature, I declare as an authorized authority, that this filing has been examined by me and is, to the best of my knowledge and belief, true, correct, and complete Making false statements in this document is against the law and may be penalized by fines, imprisonment or both

Signature: R C Wendt

Printed Name:
Wendt Family Foundation
by Roderick C. Wendt, President

CONTACT NAME: (To resolve questions with this filing)
Terrence R. Pancoast

PHONE NUMBER: (Include area code)
503-294-9526

Required Processing Fee $50
Processing Fees are nonrefundable Please make check payable to "Corporation Division."
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