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**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 separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

**2013**

For calendar year 2013, or tax year beginning 12/01, 2013, and ending 11/30, 2014

EMIL BUEHLER PERPETUAL TRUST  
c/o Boyle & Co PA 113 Johnson Ave  
Hackensack, NJ 07601

**A** Employer identification number  
22-6395303

**B** Telephone number (see the instructions)  
1-800-352-3705

**G** Check all that apply ☐ Initial return ☐ Initial return of a former public charity  
☐ Final return ☐ Amended return  
☐ Address change ☐ Name change

**H** Check type of organization ☒ Section 501(c)(3) exempt private foundation  
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

**I** Fair market value of all assets at end of year (from Part II, column (c), line 16)  
\$ 62,834,884.

**J** Accounting method ☐ Cash ☒ Accrual  
☐ Other (specify) \_\_\_\_\_  
(Part I, column (d) must be on cash basis)

**C** If exemption application is pending, check here ☐

**D 1** Foreign organizations, check here ☐

**2** Foreign organizations meeting the 85% test, check here and attach computation ☐

**E** If private foundation status was terminated under section 507(b)(1)(A), check here ☐

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

**Part I Analysis of Revenue and Expenses**

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>REVENUE</b>				
<b>1</b> Contributions, gifts, grants, etc. received (att sch)				
<b>2</b> Check <input checked="" type="checkbox"/> if the foundn is not req to att Sch B				
<b>3</b> Interest on savings and temporary cash investments	133.	133.	N/A	
<b>4</b> Dividends and interest from securities	340,828.	340,961.		
<b>5a</b> Gross rents	4,337,434.	4,337,434.		
<b>b</b> Net rental income or (loss)	1,450,550.			
<b>6a</b> Net gain/(loss) from sale of assets not on line 10	830,794.			
<b>b</b> Gross sales price for all assets on line 6a	5,119,970.			
<b>7</b> Capital gain net income (from Part IV line 2)		830,794.		
<b>8</b> Net short-term capital gain				
<b>9</b> Income modifications				
<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less Cost of goods sold				
<b>c</b> Gross profit/(loss) (att sch)				
<b>11</b> Other income (attach schedule)				
<b>12 Total.</b> Add lines 1 through 11	5,509,189.	5,509,322.		
<b>ADMINISTRATIVE AND OPERATING EXPENSES</b>				
<b>13</b> Compensation of officers, directors, trustees, etc.	98,119.	49,059.		49,059.
<b>14</b> Other employee salaries and wages				
<b>15</b> Pension plans, employee benefits				
<b>16a</b> Legal fees (attach schedule) See St 1	74,124.			
<b>b</b> Accounting fees (attach sch) See St 2	47,932.	23,966.		23,966.
<b>c</b> Other prof fees (attach sch) See St 3	60,585.			60,585.
<b>17</b> Interest				
<b>18</b> Taxes (attach schedule)(see instrs) See Stmt 4	495,000.			470,000.
<b>19</b> Depreciation (attach sch) and depletion See Stmt 5	439,857.	439,857.		
<b>20</b> Occupancy				
<b>21</b> Travel, conferences, and meetings				
<b>22</b> Printing and publications				
<b>23</b> Other expenses (attach schedule) See Statement 6	2,447,027.	2,447,027.		
<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23	3,662,644.	2,959,909.		603,610.
<b>25</b> Contributions, gifts, grants paid Part XV	2,236,835.			2,236,835.
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	5,899,479.	2,959,909.		2,840,445.
<b>27 Subtract line 26 from line 12:</b>				
<b>a Excess of revenue over expenses and disbursements</b>	-390,290.			
<b>b Net investment income</b> (if negative, enter -0)		2,549,413.		
<b>c Adjusted net income</b> (if negative, enter -0)				

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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	482,224.	603,562.	603,562.		
	2	Savings and temporary cash investments					
	3	Accounts receivable					
		Less allowance for doubtful accounts					
	4	Pledges receivable					
		Less allowance for doubtful accounts					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)					
	7	Other notes and loans receivable (attach sch)					
		Less allowance for doubtful accounts					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges	2,587,411.	2,988,534.	2,988,534.		
	10a	Investments – U.S. and state government obligations (attach schedule)	14,255,681.	12,687,115.	12,687,115.		
	b	Investments – corporate stock (attach schedule)					
	c	Investments – corporate bonds (attach schedule)					
	LIABILITIES	11	Investments – land, buildings, and equipment basis				
		Less accumulated depreciation (attach schedule)					
12		Investments – mortgage loans					
13		Investments – other (attach schedule)					
14		Land, buildings, and equipment basis	33,565,400.				
		Less accumulated depreciation (attach schedule) See Stmt 7	19,716,072.				
15		Other assets (describe See Statement 8)	1,724,304.	3,555,673.	3,555,673.		
16		<b>Total assets</b> (to be completed by all filers – see the instructions. Also, see page 1, item I)	32,953,804.	33,684,212.	62,834,884.		
17		Accounts payable and accrued expenses	431,160.	1,361,462.			
18		Grants payable	2,921,835.	2,835,000.			
NET FUND ASSETS OR BALANCES	19	Deferred revenue					
	20	Loans from officers, directors, trustees, & other disqualified persons					
	21	Mortgages and other notes payable (attach schedule)	14,483,086.	14,074,022.			
	22	Other liabilities (describe See Statement 9)	501,173.	1,379,992.			
	23	<b>Total liabilities</b> (add lines 17 through 22)	18,337,254.	19,650,476.			
	24	<b>Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.</b>					
NET FUND ASSETS OR BALANCES	25	Unrestricted					
	26	Temporarily restricted					
	27	Permanently restricted					
		<b>Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.</b>					
	28	Capital stock, trust principal, or current funds	28,713,137.	28,713,137.			
	29	Paid-in or capital surplus, or land, building, and equipment fund					
	30	<b>Total net assets or fund balances</b> (see instructions)	14,616,550.	14,033,736.			
31	<b>Total liabilities and net assets/fund balances</b> (see instructions)	32,953,804.	33,684,212.				

## 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	14,616,550.
2	Enter amount from Part I, line 27a	2	-390,290.
3	Other increases not included in line 2 (itemize) See Statement 10	3	2.
4	Add lines 1, 2, and 3	4	14,226,262.
5	Decreases not included in line 2 (itemize) See Statement 11	5	192,526.
6	<b>Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30</b>	6	<b>14,033,736.</b>

**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 shares MLC Company)

(b) How acquired  
P — Purchase  
D — Donation(c) Date acquired  
(month, day, year)(d) Date sold  
(month, day, year)

<b>1a</b> Various See Schedule Attached	P	Various	Various
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

(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)
<b>a</b> 5,119,970.		4,289,176.	830,794.
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
<b>a</b>			830,794.
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>			

2	Capital gain net income or (net capital loss)	<div>— <div>If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7</div> —</div>	2	830,794.
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	<div>— —</div>	3	0.

**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 (column (b) divided by column (c))
2012	3,263,989.	57,441,520.	0.056823
2011	3,016,801.	59,810,272.	0.050440
2010	3,592,180.	64,796,315.	0.055438
2009	3,541,350.	69,246,556.	0.051141
2008	2,732,392.	68,116,436.	0.040114

<b>2</b> Total of line 1, column (d)	<b>2</b>	0.253956
<b>3</b> 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	<b>3</b>	0.050791
<b>4</b> Enter the net value of noncharitable-use assets for 2013 from Part X, line 5	<b>4</b>	56,861,771.
<b>5</b> Multiply line 4 by line 3	<b>5</b>	2,888,066.
<b>6</b> Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	25,494.
<b>7</b> Add lines 5 and 6	<b>7</b>	2,913,560.
<b>8</b> Enter qualifying distributions from Part XII, line 4	<b>8</b>	2,840,445.

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)**

1 a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter 'N/A' on line 1 Date of ruling or determination letter: _____ (attach copy of letter if necessary – see instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	50,988.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	50,988.
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	50,988.
6 Credits/Payments			
a 2013 estimated tax pmts and 2012 overpayment credited to 2013	6 a	48,688.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c	6,000.	
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	54,688.	
8 Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> 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	0.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	3,700.	
11 Enter the amount of line 10 to be: Credited to 2014 estimated tax 3,700. Refunded	11	0.	

**Part VII-A Statements Regarding Activities**

	Yes	No
1 a 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see the instructions for definition)? <i>If the answer is 'Yes' to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities</i>		X
c Did the foundation file Form 1120-POL for this year?		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? <i>If 'Yes,' attach a detailed description of the activities</i>		X
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>		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If 'Yes,' attach the statement required by General Instruction T</i>		X
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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? <i>If 'Yes,' complete Part II, column (c), and Part XIV</i>	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) NJ		
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> See Statement 12		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)? <i>If 'Yes,' complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If 'Yes,' attach a schedule listing their names and addresses</i>		X

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**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		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? Website address <u>wellsfargo.com/privatefoundationgrants/buehle</u>	13	X	
14	The books are in care of <u>Emil Buehler Perpetual Trust</u> Telephone no <u>201-487-6666</u> Located at <u>113 Johnson Ave. Hackensack NJ</u> ZIP + 4 <u>07601</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> — Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the year <u>15</u> <u>N/A</u>			
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? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 If 'Yes,' enter the name of the foreign country <u></u>	16		X

**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
<b>1 a</b> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> 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) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</b> If any answer is 'Yes' to 1a(1)-(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here <input type="checkbox"/>	1 b	X
<b>c</b> 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?	1 c	X
<b>2</b> 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))		
<b>a</b> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' list the years <u>20</u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u>		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer 'No' and attach statement — see instructions)	2 b	N/A
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here <u>20</u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u> <u></u>		
<b>3 a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>b</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? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013</i> )	3 b	N/A
<b>4 a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
<b>b</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?	4 b	X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required** (continued)**5 a** 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)?

5 b N/A

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)

**6 a** 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?

6 b X

If 'Yes' to 6b, file Form 8870

**7 a** 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

7 b

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**  
See Statement 13**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
Wells Fargo Bank Private Bank 1 West 4th Street 2nd Floor Winston Salem, NC 27101	Trustee 5.00	210,232.	0.	0.
Wells Fargo Bank Private Bank 1 West 4th Street 2nd Floor Winston Salem, NC	Grant Admini 5.00	60,585.	0.	0.
Robert D. Boyle, CPA 73 Woodland Avenue Allendale, NJ 07401	Trustee 5.00	91,121.	0.	0.
George Weaver 871 W. Commercial Blvd. FT. Lauderdale, FL 33334	Trustee 5.00	91,121.	0.	0.

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

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

**Total** number of other employees paid over \$50,000

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
Hartman & Winnicki P.C. West 115 Century Rd Paramus, NJ 07652	Legal	306,351.
Boyle & Company 113 Johnson Ave Hackensack, NJ 07601	Accounting & bookkee	95,864.
Rhein Management/Mosel Management 863 Seneca RD Franklin Lakes, NJ 07417	Real estate commissi	423,397.
NAI James E. Hanson Inc. 235 Moore Street Hackensack, NJ 07601	Property Mgt/commiss	313,433.
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 N/A	
2	
3	
4	

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

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

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**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	1 a	13,471,398.
a	Average monthly fair market value of securities	1 b	542,893.
b	Average of monthly cash balances	1 c	49,700,461.
c	Fair market value of all other assets (see instructions)	1 d	63,714,752.
d	<b>Total</b> (add lines 1a, b, and c)		
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	5,987,066.
3	Subtract line 2 from line 1d	3	57,727,686.
4	Cash deemed held for charitable activities Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	865,915.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	5	56,861,771.
6	<b>Minimum investment return.</b> Enter 5% of line 5	6	2,843,089.

**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	2,843,089.
2 a	Tax on investment income for 2013 from Part VI, line 5	2 a	50,988.
b	Income tax for 2013 (This does not include the tax from Part VI)	2 b	
c	Add lines 2a and 2b	2 c	50,988.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	2,792,101.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	2,792,101.
6	Deduction from distributable amount (see instructions)	6	
7	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	2,792,101.

**Part XII** Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc, purposes	1 a	2,840,445.
a	Expenses, contributions, gifts, etc — total from Part I, column (d), line 26	1 b	
b	Program-related investments — total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc, purposes		
3	Amounts set aside for specific charitable projects that satisfy the	3 a	
a	Suitability test (prior IRS approval required)	3 b	
b	Cash distribution test (attach the required schedule)	4	2,840,445.
4	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	5	
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)	6	2,840,445.
6	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4		

**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
<b>1</b> Distributable amount for 2013 from Part XI, line 7				2,792,101.
<b>2</b> Undistributed income, if any, as of the end of 2013				
<b>a</b> Enter amount for 2012 only			2,094,354.	
<b>b</b> Total for prior years. 20 __, 20 __, 20 __		0.		
<b>3</b> Excess distributions carryover, if any, to 2013				
<b>a</b> From 2008				
<b>b</b> From 2009				
<b>c</b> From 2010				
<b>d</b> From 2011				
<b>e</b> From 2012				
<b>f</b> Total of lines 3a through e	0.			
<b>4</b> Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 2,840,445.				
<b>a</b> Applied to 2012, but not more than line 2a			2,094,354.	
<b>b</b> Applied to undistributed income of prior years (Election required – see instructions)		0.		
<b>c</b> Treated as distributions out of corpus (Election required – see instructions)	0.			
<b>d</b> Applied to 2013 distributable amount				746,091.
<b>e</b> Remaining amount distributed out of corpus	0.			
<b>5</b> Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b		0.		
<b>c</b> 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.		
<b>d</b> Subtract line 6c from line 6b Taxable amount – see instructions		0.		
<b>e</b> Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount – see instructions			0.	
<b>f</b> Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014				2,046,010.
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions)	0.			
<b>8</b> Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions)	0.			
<b>9</b> Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a	0.			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2009				
<b>b</b> Excess from 2010				
<b>c</b> Excess from 2011				
<b>d</b> Excess from 2012				
<b>e</b> Excess from 2013				

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

N/A

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

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

- 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

- 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.**

[illegible]

**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 of the person to whom applications should be addressed

See Statement 14

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

See Statement for Line 2a

- c Any submission deadlines

See Statement for Line 2a

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

See Statement for Line 2a

**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)				
<b>a</b> <i>Paid during the year</i> See Statement 15				
<b>Total</b>			▶ <b>3 a</b>	2,236,835.
<b>b</b> <i>Approved for future payment</i>				
<b>Total</b>			▶ <b>3 b</b>	





Form **3115**

(Rev December 2009)

Department of the Treasury  
Internal Revenue Service**Application for Change in Accounting Method**

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)

Identification number (see instructions)

22-6395303

Principal business activity code number (see instructions)

531120

**EMIL BUEHLER PERPETUAL TRUST**

Number, street, and room or suite no. If a P.O. box, see the instructions

c/o Boyle &amp; Co PA 113 Johnson Ave

City or town, state, and ZIP Code

Hackensack, NJ 07601

Tax year of change begins (MM/DD/YYYY)

12/01/2013

Tax year of change ends (MM/DD/YYYY)

11/30/2014

Name of contact person (see instructions)

Robert D Boyle

Name of applicant(s) (if different than filer) and identification number(s) (see instructions)

Contact person's telephone number

201-487-6666

If the applicant is a member of a consolidated group, check this box ☐If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐**Check the box to indicate the applicant.**☐ Individual☐ Corporation☐ Controlled foreign corporation (Section 957)☐ 10/50 corporation (Section 904(d)(2)(E))☐ Qualified personal service corporation (Section 448(d)(2))☐ Cooperative (Section 1381)☐ Partnership☐ S corporation☐ Insurance company (Section 816(a))☐ Insurance company (Section 831)☐ Other (specify) \_\_\_\_\_☒ Exempt organization Enter Code section ▶ 501 (c) 3**Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)**☒ Depreciation or Amortization☐ Financial Products and/or Financial Activities of Financial Institutions☒ Other (specify) \_\_\_\_\_

See Part 1 Line 1

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested. The taxpayer must attach all applicable supplemental statements requested throughout this form.**Part I Information For Automatic Change Request**

Yes No

1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check 'Other,' and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.

▶ (a) Change No \_\_\_\_\_ (b) Other ☒ Description ▶ DCN: 184, 186, 187 and 192

2 Do any of the scope limitations described in section 4.02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If 'Yes,' attach an explanation

X

**Note:** Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)**Part II Information for All Requests**

Yes No

3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)?

X

If 'Yes,' the applicant is not eligible to make the change under automatic change request procedures

4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)?

X

If 'No,' go to line 5

b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?

**Signature (see instructions)**

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

Filer

Preparer (other than filer/applicant)

Signature and date

Signature of individual preparing the application and date

Name and title (print or type)

Name of individual preparing the application (print or type)

Boyle &amp; Company, P.A.

113 Johnson Ave.

Hackensack, NJ 07601

Name of firm preparing the application

**Part II Information For All Requests** (continued)

	Yes	No
<b>4 c</b> Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		
<b>d</b> Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If 'Yes,' attach the consent statement from the director		
<b>e</b> Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If 'Yes,' check the box for the applicable window period and attach the required statement (see instructions) <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day Date examination ended ▶		
<b>f</b> If you answered 'Yes' to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ Telephone number ▶ Tax year(s) ▶		
<b>g</b> Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		
<b>5 a</b> Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If 'Yes,' enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court Name ▶ Telephone number ▶ Tax year(s) ▶		X
<b>b</b> Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		
<b>c</b> Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If 'Yes,' attach an explanation		
<b>6</b> If the applicant answered 'Yes' to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court		
<b>7</b> If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If 'Yes,' the applicant is <b>not</b> eligible to make the change		
<b>8 a</b> Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? <b>b</b> If 'Yes,' attach an explanation		X
<b>9 a</b> Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? <b>b</b> If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent <b>c</b> If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, attach an explanation		X
<b>10 a</b> Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? <b>b</b> If 'Yes,' for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s)		X
<b>11</b> Is the applicant requesting to change its <b>overall</b> method of accounting? If 'Yes,' check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form <b>Present method:</b> <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) <b>Proposed method:</b> <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		X



**Part II Information For All Requests** (continued)

	Yes	No												
<b>12</b> If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following <b>See Attachment 1</b> <b>a</b> The item(s) being changed <b>b</b> The applicant's present method for the item(s) being changed <b>c</b> The applicant's proposed method for the item(s) being changed <b>d</b> The applicant's present overall method of accounting (cash, accrual, or hybrid)														
<b>13</b> Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application <b>See Attachment 2</b>														
<b>14</b> Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If 'No,' attach an explanation	X													
<b>15 a</b> Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?		X												
<b>b</b> If 'Yes,' for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application														
<b>16</b> Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?	X													
<b>17</b> If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change <table border="1"> <thead> <tr> <th>1st preceding year ended mo</th> <th>yr</th> <th>2nd preceding year ended mo</th> <th>yr</th> <th>3rd preceding year ended mo</th> <th>yr</th> </tr> </thead> <tbody> <tr> <td>\$</td> <td></td> <td>\$</td> <td></td> <td>\$</td> <td></td> </tr> </tbody> </table>	1st preceding year ended mo	yr	2nd preceding year ended mo	yr	3rd preceding year ended mo	yr	\$		\$		\$			
1st preceding year ended mo	yr	2nd preceding year ended mo	yr	3rd preceding year ended mo	yr									
\$		\$		\$										

**Part III Information For Advance Consent Request**

	Yes	No
<b>18</b> Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If 'Yes,' attach an explanation describing why the applicant is submitting its request under advance consent request procedures		
<b>19</b> Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.		
<b>20</b> Attach a copy of all documents related to the proposed change (see instructions)		
<b>21</b> Attach a statement of the applicant's reasons for the proposed change		
<b>22</b> If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If 'No,' attach an explanation		
<b>23 a</b> Enter the amount of <b>user fee</b> attached to this application (see instructions) ▶ \$		
<b>b</b> If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)		

**Part IV Section 481(a) Adjustment**

	Yes	No
<b>24</b> Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If 'Yes,' do not complete lines 25, 26, and 27 below		X
<b>25</b> Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ 0. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant <b>See Attachment 3</b>		

BAA

Form 3115 (Rev 12-2009)

**Part IV Section 481(a) Adjustment**

- 26** If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?
- 27** Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?  
If 'Yes', attach an explanation

Yes	No
	X
	X

**Schedule A – Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)**Part I Change in Overall Method** (see instructions)

- 1** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state 'None'. Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g

Amount
\$
\$

- a** Income accrued but not received
- b** Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method
- c** Expenses accrued but not paid (such as accounts payable)
- d** Prepaid expenses previously deducted
- e** Supplies on hand previously deducted and/or not previously reported
- f** Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II
- g** Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. \_\_\_\_\_
- h** **Net section 481(a) adjustment** (Combine lines 1a – 1g). Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25

- 2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☐ No
- 3** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences

**Part II Change to the Cash Method For Advance Consent Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information

- 1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business
- 2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

**Schedule B – Change in Reporting Advance Payments** (see instructions)

- 1** If the applicant is requesting to change to the Deferral Method for advance payments described in section 5 02 of Rev Proc 2004-34, 2004-1 CB 991, attach the following information
- a** A statement explaining how the advance payments meet the definition in section 4 01 of Rev Proc 2004-34
- b** If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8 02(3)(a)-(c) of Rev Proc 2004-34
- c** If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8 03(2)(a)-(f) of Rev Proc 2004-34
- 2** If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1 451-5(b)(1)(ii), attach the following
- a** A statement explaining how the advance payments meet the definition in Regulations section 1 451-5(a)(1)
- b** A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1 451-5(a)(2)(i) and (3)
- c** A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1 451-5(b)(1)(ii)
- d** A statement explaining whether the inventorable goods exception of Regulations section 1 451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

**Schedule C – Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1** Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a** Valuing inventory (e.g., unit method or dollar-value method)
  - b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc)
  - c** Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc)
  - d** Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2** If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3** If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4** If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5** Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6** If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1** If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2** If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a** A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b** A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c** If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d** A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e** A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f** A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g** A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3** If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4** If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

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Form 3115 (Rev 12-2009)

**Schedule D – Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets** (see instructions)**Part I Change in Reporting Income From Long-Term Contracts** (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
- 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No
- b If 'Yes,' do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No  
If line 2b is 'No,' attach an explanation.
- c If line 2b is 'Yes,' is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
- d If line 2c is 'No,' is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No  
If line 2d is 'Yes,' attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.  
If line 2d is 'No,' attach an explanation of what method the applicant is using and the authority for its use.
- 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
- b If 'Yes,' attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
- c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4 To determine a contract's completion factor using the percentage-of-completion method:
- a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No
- b If line 4a is 'No,' is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

**Part II Change in Valuing Inventories Including Cost Allocation Changes** (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
- 2 Attach a description of the inventory goods (if any) NOT being changed.
- 3a Is the applicant subject to section 263A? If 'No,' go to line 4a. ☐ Yes ☐ No
- b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No  
If 'No,' attach a detailed explanation.
- 4a Check the appropriate boxes below:
- |                                    | Inventory Being Changed |                 | Inventory Not Being Changed |
|------------------------------------|-------------------------|-----------------|-----------------------------|
|                                    | Present method          | Proposed method | Present method              |
| Identification methods             |                         |                 |                             |
| Specific identification            |                         |                 |                             |
| FIFO                               |                         |                 |                             |
| LIFO                               |                         |                 |                             |
| Other (attach explanation)         |                         |                 |                             |
| Valuation methods                  |                         |                 |                             |
| Cost                               |                         |                 |                             |
| Cost or market, whichever is lower |                         |                 |                             |
| Retail cost                        |                         |                 |                             |
| Retail, lower of cost or market    |                         |                 |                             |
| Other (attach explanation)         |                         |                 |                             |
- b Enter the value at the end of the tax year preceding the year of change.
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions):
- a Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor).

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 ( see the instructions ) )**Section A – Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

**Section B – Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs )		

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**Part III Method of Cost Allocation** (see instructions) (continued)**Section C – Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs )

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs )		

**Schedule E – Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

**Note:** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No  
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No  
If 'Yes,' enter the applicable section: \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)? ☐ Yes ☐ No  
If 'Yes,' state the election made: \_\_\_\_\_
- 4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No
- c Is the property public utility property? ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
  - b The applicable asset class from Rev Proc 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

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## Attachment 1

## Form 3115, Part II, Line 12

## Description of Item When Overall Method of Accounting Is Not Being Changed, or When Overall Method is Being Changed and Also Changing to a Special Method

Item being changed: Form 3115, Section II, Question 12  
A. REPAIRS AND MAINTENANCE EXPENSE ACCOUNT & CAPITALIZED IMPROVEMENTS FOR COMPLIANCE WITH REV PROC 2015-20

Present method: B. PRESENT METHOD:  
-REPAIRS AND MAINTENANCE EXPENSE ACCOUNT-  
Cost of incidental repairs which neither materially add to the value of a property nor appreciably prolong its life, but keep a property in an ordinarily efficient operating condition, are deducted per former Treas. Reg. § 1.162-4.

-CAPITALIZED IMPROVEMENTS-  
Repairs in the nature of replacements, to the extent that they arrest deterioration and appreciably prolong the life of a property, are capitalized per former Treas. Reg. § 1.162-4.

Proposed method: C. PROPOSED METHOD:  
-REPAIRS AND MAINTENANCE EXPENSE ACCOUNT-  
Deducting repairs costs in accordance with Treas. Reg. § 1.162-4.

Deducting routine maintenance costs which fall under the new safe harbor rules for routine maintenance described in Treas. Reg. § 1.263(a)-3(i).

Deducting costs for repairs, maintenance, improvements, and similar activities performed on eligible buildings when such treatment is permissible under the new safe harbor rules for small taxpayers described in Treas. Reg. § 1.263(a)-3(h).

-CAPITALIZED IMPROVEMENTS-  
Adopting the new capitalization rules for improving tangible property described in Treas. Reg. § 1.263(a)-3, except in such circumstances where the costs may be treated under the rules described in Treas. Reg. § 1.263(a)-3(h) (safe harbor for small taxpayers).

## More specifically:

Change to capitalizing costs for betterments, improvements, and restoration costs when such costs do not fall under the safe harbor for small taxpayers [§ 1.263(a)-3].

Change to deducting certain costs for building property when such treatment is permissible under the safe harbor for small taxpayers [§ 1.263(a)-3(h)]

Present overall  
accounting method: Accrual

**2013**

**Form 3115 Attachments**

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**Attachment 2**  
**Form 3115, Part II, Line 13**  
**Description of Trade or Business**

531120 - Lessors of non residential buildings

**Attachment 3**  
**Form 3115, Part IV, Line 25**  
**Methodology Used to Determine the Section 481(a) Adjustment**

N/A



2013

## Federal Statements

Page 1

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**Statement 1**  
**Form 990-PF, Part I, Line 16a**  
**Legal Fees**

	(a) Expenses Per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Legal (General Administration)	\$ 74,124.			
Total	<u>\$ 74,124.</u>	<u>\$ 0.</u>	<u></u>	<u>\$ 0.</u>

**Statement 2**  
**Form 990-PF, Part I, Line 16b**  
**Accounting Fees**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Accounting fees	\$ 47,932.	\$ 23,966.		\$ 23,966.
Total	<u>\$ 47,932.</u>	<u>\$ 23,966.</u>	<u></u>	<u>\$ 23,966.</u>

**Statement 3**  
**Form 990-PF, Part I, Line 16c**  
**Other Professional Fees**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Grant admin fee	\$ 60,585.			\$ 60,585.
Total	<u>\$ 60,585.</u>	<u>\$ 0.</u>	<u></u>	<u>\$ 60,585.</u>

**Statement 4**  
**Form 990-PF, Part I, Line 18**  
**Taxes**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Taxes-Excise	\$ 25,000.			
UBIT	470,000.			\$ 470,000.
Total	<u>\$ 495,000.</u>	<u>\$ 0.</u>	<u></u>	<u>\$ 470,000.</u>







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**Statement 5 (continued)**  
**Form 990-PF, Part I, Line 19**  
**Allocated Depreciation**

Date Acquired	Cost Basis	Prior Yr Depr	Method	Rate	Life	Current Yr Depr	Net Invest Income	Adjusted Net Income
5/15/94	35,827	22,009	S/L	0.0313		1,120	1,120	0
JUNE 94 ADDITIONS								
6/01/94	3,543	2,172	S/L	0.0313		111	111	0
JULY 94 ADDITIONS								
7/01/94	7,431	4,394	S/L	0.0303		225	225	0
AUG 94 IMPROV								
8/01/94	4,480	2,608	S/L	0.0303		136	136	0
SEPT 94 ADDITIONS								
9/15/94	8,442	4,954	S/L	0.0303		256	256	0
DEC ADDIT 94								
12/15/94	12,063	5,449	S/L	0.025		302	302	0
JAN ADDIT 1995								
1/15/95	4,749	2,259	S/L	0.025		119	119	0
JOHN PAYNE CONST MGM								
3/15/95	500	244	S/L	0.025		13	13	0
LOU MARCH-SITE WORK								
12/01/94	100,000	45,107	S/L	0.025		2,500	2,500	0
ENGINEERING								
5/15/95	1,888	876	S/L	0.025		47	47	0
CONS MGT FEE PAYABLE								
5/15/95	2,035	951	S/L	0.025		51	51	0
LAPATKA 7/95								
7/15/95	121	55	S/L	0.025		3	3	0
LOU MARCH CURBING								
8/15/95	20,000	9,193	S/L	0.025		500	500	0
MARCH-FARVIEW								
9/15/95	30,000	13,789	S/L	0.025		750	750	0
WELLS								
10/15/95	304	146	S/L	0.025		8	8	0
BORO PARAMUS								
10/15/95	2,624	1,202	S/L	0.025		66	66	0
MARCH SITE WORK								
10/15/95	23,000	10,473	S/L	0.025		575	575	0
MISC								
10/15/95	497	219	S/L	0.025		12	12	0
IMPROVE FEB 94 #1								
2/15/94	43,167	24,743	S/L	0.0303		1,308	1,308	0
LEGAL #1								
2/15/94	6,961	3,991	S/L	0.0303		211	211	0
IMP FEB 94 #1								
2/15/94	7,852	4,503	S/L	0.0303		238	238	0
MAR 94 #1								
3/15/94	51,529	31,775	S/L	0.0313		1,610	1,610	0
FEB 94 #1								

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Statement 5 (continued)  
Form 990-PF, Part I, Line 19  
Allocated Depreciation

Date Acquired	Cost Basis	Prior Yr Depr	Method	Rate	Life	Current Yr Depr	Net Invest Income	Adjusted Net Income
2/15/94	18,405	11,397	S/L	0.0313		575	575	0
APRIL 94 #1 4/15/94	101,783	62,509	S/L	0.0313		3,181	3,181	0
MAY 94 #1 5/15/94	94,353	57,950	S/L	0.0313		2,949	2,949	0
JUNE 94 ADDITIONS #1 6/01/94	63,456	38,800	S/L	0.0313		1,983	1,983	0
JULY 94 ADDITIONS #1 7/01/94	223,243	130,907	S/L	0.0303		6,764	6,764	0
AUG 94 ADDIT #1 8/01/94	72,599	35,075	S/L	0.025		1,815	1,815	0
SEPT 94 ADDIT #1 9/15/94	166,646	80,509	S/L	0.025		4,166	4,166	0
OCT ADDIT #1 10/15/94	28,261	13,723	S/L	0.025		707	707	0
NOV ADDITIONS #1 11/15/94	224,192	108,796	S/L	0.025		5,605	5,605	0
CONSTR MGT FEE #1 9/15/94	5,347	2,570	S/L	0.025		134	134	0
PAID BY PC RICHARDS #1 9/15/94	600,000	294,048	S/L	0.025		15,000	15,000	0
DEC ADDIT 94 #1 12/15/94	11,480	5,178	S/L	0.025		287	287	0
JAN ADDIT 1995 #1 1/15/95	15,374	7,290	S/L	0.025		384	384	0
FEB ADDIT 95 #1 2/15/95	8,221	3,893	S/L	0.025		206	206	0
SITework #1 2/15/95	83,464	39,441	S/L	0.025		2,087	2,087	0
DEMOLITION #1 3/15/95	34,120	16,048	S/L	0.025		853	853	0
ENGINEERING #1 3/15/95	731	339	S/L	0.025		18	18	0
ARCHITECT #1 3/15/95	23	18	S/L	0.025		1	1	0
JOHN PAYNE CONST MGT #1 3/15/95	325	151	S/L	0.025		8	8	0
DEMOLITION 2 #1 4/15/95	2,838	1,330	S/L	0.025		71	71	0
CONST MGT #1 4/15/95	2,348	1,105	S/L	0.025		59	59	0
ENGINEER 495 #1 4/15/95	7,068	3,315	S/L	0.025		177	177	0
CONST MGT PAYNE #1								



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Statement 5 (continued)  
Form 990-PF, Part I, Line 19  
Allocated Depreciation

Date Acquired	Cost Basis	Prior Yr Depr	Method	Rate	Life	Current Yr Depr	Net Invest Income	Adjusted Net Income
4/01/96	125,000	55,079	S/L	0.025		3,125	3,125	0
ENGINEER-BLDG. #5								
4/01/96	738	318	S/L	0.025		18	18	0
ARCHITECT-BLDG. #5								
4/01/96	125,114	55,132	S/L	0.025		3,128	3,128	0
PERMITS - BLDG. #5								
4/01/96	2,238	987	S/L	0.025		56	56	0
5EM ENGINEERING								
5/31/96	37,513	16,454	S/L	0.025		938	938	0
5EM SITE WORK								
5/31/96	3,344	1,473	S/L	0.025		84	84	0
5EM ARCHITECT								
5/31/96	503,592	220,849	S/L	0.025		12,590	12,590	0
5EM-PERMITS								
6/21/96	18,040	8,083	S/L	0.0256		463	463	0
5EM MARCH								
6/18/96	224,078	100,302	S/L	0.0256		5,745	5,745	0
5EM GARAFALO								
6/18/96	44,800	20,060	S/L	0.0256		1,149	1,149	0
5EM HACKENSACK ROOF								
7/31/96	107,625	46,757	S/L	0.025		2,691	2,691	0
5EM DP CONSTRUCTION SITE								
7/31/96	14,964	6,498	S/L	0.025		374	374	0
5EM SEITSMA								
7/31/96	20,377	8,844	S/L	0.025		509	509	0
5EM GARAFALO								
7/31/96	6,637	2,884	S/L	0.025		166	166	0
5EM MISS								
7/31/96	2,538	1,095	S/L	0.025		63	63	0
5EM ENGINEERING								
7/31/96	1,160	504	S/L	0.025		29	29	0
BENSEN VER HAAG								
8/31/96	1,214	519	S/L	0.025		30	30	0
MARCH ASSOCIATES								
8/31/96	71,961	31,108	S/L	0.025		1,799	1,799	0
MISC. AUGUST								
8/31/96	185	86	S/L	0.025		5	5	0
BORO OF PARAMUS								
9/06/96	1,707	740	S/L	0.025		43	43	0
BENSON-VERHAG								
9/06/96	5,980	2,581	S/L	0.025		150	150	0
TRAFFIC SAFETY								
9/06/96	42	17	S/L	0.025		1	1	0
GARAFALO								



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Statement 5 (continued)  
Form 990-PF, Part I, Line 19  
Allocated Depreciation

Date Acquired	Cost Basis	Prior Yr Depr	Method	Rate	Life	Current Yr Depr	Net Invest Income	Adjusted Net Income
9/06/96	484	207	S/L	0.025		12	12	0
LAPATKA 9/05/96	3,727	1,600	S/L	0.025		93	93	0
GARAFALO 10/10/96	1,590	685	S/L	0.025		40	40	0
J & C IRRIGATION 10/23/96	183	86	S/L	0.025		5	5	0
VER HAAG 11/05/96	4,550	1,943	S/L	0.025		114	114	0
MEDIA BUILDOUT 12/01/98	17,118	6,567	S/L	0.0256		439	439	0
MARKET METRICS BUILDOUT 1/01/99	20,475	7,810	S/L	0.0256		525	525	0
FRANKS MARKET METRIC 2/01/99	10,000	3,787	S/L	0.0256		256	256	0
MARKET METRICS BUILDOUT 4/01/99	50,657	18,999	S/L	0.0256		1,299	1,299	0
NEW ROOF (BOC) HACK. ROOF 6/28/99	47,445	17,582	S/L	0.0256		1,216	1,216	0
BUILDOUT MARKETING METRIC 7/23/99	1,030	374	S/L	0.0256		26	26	0
NEW ROOF (BOC) HACK ROOF 12/06/99	19,890	7,119	S/L	0.0256		510	510	0
COLLETTE CONT-DEMOLITION 2/15/00	46,500	16,441	S/L	0.0256		1,192	1,192	0
PF REMEDIATION 4/01/00	41,700	14,566	S/L	0.0256		1,069	1,069	0
ENVIRONMENTAL CLEANUP 4/01/00	6,260	2,193	S/L	0.0256		161	161	0
FHM BLDG 3 6/01/00	3,200	1,104	S/L	0.0256		82	82	0
ALI CARPET BLDG 3 6/01/00	1,722	592	S/L	0.0256		44	44	0
MARKETING METRICS BLDG 3 6/01/00	10,500	3,621	S/L	0.0256		269	269	0
BLDG OUT MARKET METRIC 7/15/00	6,398	2,194	S/L	0.0256		164	164	0
BLDG OUT HOME SERVICES 7/15/00	8,376	2,876	S/L	0.0256		215	215	0
BLDG OUT 3-214 8/15/00	32,000	10,900	S/L	0.0256		820	820	0
BLDG OUT 3-214 9/11/00	2,386	806	S/L	0.0256		61	61	0
MOOMJY ALLOW-BLDG 3								

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EMIL BUEHLER PERPETUAL TRUST

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**Statement 5 (continued)**  
**Form 990-PF, Part I, Line 19**  
**Allocated Depreciation**

Date Acquired	Cost Basis	Prior Yr Depr	Method	Rate	Life	Current Yr Depr	Net Invest Income	Adjusted Net Income
5/27/01	248,815	80,021	S/L	0.0256		6,380	6,380	0
MOOMJY ALLOW-BLDG 3								
6/01/01	100,000	31,945	S/L	0.0256		2,564	2,564	0
MOOMJY ALLOW-BLDG 3								
7/15/01	36,577	11,608	S/L	0.0256		938	938	0
ROOF REPAIRS BLDG 3								
7/15/01	22,425	7,116	S/L	0.0256		575	575	0
MOOMJY ALLOW-BLDG 3								
11/16/01	49,381	15,245	S/L	0.0256		1,266	1,266	0
BLDG 3-SOUTH ENTRANCE								
11/05/01	4,046	1,252	S/L	0.0256		104	104	0
SOUTH ENTRANCE & ELEVATOR								
4/01/02	172,528	51,433	S/L	0.0256		4,424	4,424	0
Bergen Hydrolic-South Ent								
10/11/02	7,267	2,069	S/L	0.0256		186	186	0
Bergen Hydrolic-South Ent								
12/02/02	7,266	1,860	S/L	0.0256		186	186	0
Bldg 3-South entrance								
5/05/04	18,363	4,494	S/L	0.0256		471	471	0
Hooper Home Buildout								
2/28/05	6,000	1,354	S/L	0.0256		154	154	0
carpeting-verizon buildou								
2/15/06	5,880	4,410	S/L	0.1		588	588	0
New roof-kinko's -Walzer								
10/13/06	73,500	55,125	S/L	0.1		7,350	7,350	0
carpet allow-continental								
2/05/08	13,548	7,452	S/L	0.1		1,355	1,355	0
Replace Parking Lot - PGA								
11/30/12	68,721	1,836	S/L	0.0256		1,762	1,762	0
Improvements-Boss Rabino								
12/21/12	120,625	2,969	S/L	0.0256		3,093	3,093	0
17 north-petsmart fit up								
3/14/13	180,660	3,286	S/L	0.0256		4,632	4,632	0
17 south SM meyers-paving								
10/31/13	249,935	8,323	S/L	0.0667		16,671	16,671	0
Hackensack Roofing								
10/31/14	385,000		S/L	0.0032		1,236	1,236	0

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**Statement 6**  
**Form 990-PF, Part I, Line 23**  
**Other Expenses**

	(a) Expenses per Books	(b) Net Investment Income	(c) Adjusted Net Income	(d) Charitable Purposes
Rental Expenses	\$ 2,447,027.	\$ 2,447,027.		
Total	<u>\$ 2,447,027.</u>	<u>\$ 2,447,027.</u>		<u>\$ 0.</u>

**Statement 7**  
**Form 990-PF, Part II, Line 14**  
**Land, Buildings, and Equipment**

Category	Basis	Accum. Deprec.	Book Value	Fair Market Value
Auto./Transportation Equip.	\$ 3,165.	\$ 0.	\$ 3,165.	\$ 0.
Furniture and Fixtures	82,750.	82,642.	108.	0.
Machinery and Equipment	51,666.	50,972.	694.	0.
Buildings	9,928,964.	8,804,937.	1,124,027.	43,000,000.
Improvements	9,339,247.	6,828,904.	2,510,343.	0.
Land	7,827,576.		7,827,576.	0.
Miscellaneous	6,332,032.	3,948,617.	2,383,415.	0.
Total	<u>\$ 33,565,400.</u>	<u>\$ 19,716,072.</u>	<u>\$ 13,849,328.</u>	<u>\$ 43,000,000.</u>

**Statement 8**  
**Form 990-PF, Part II, Line 15**  
**Other Assets**

	Book Value	Fair Market Value
Deferred Grant- 1/t	\$ 1,000,000.	\$ 1,000,000.
Deferred mortgage fees -1/t	157,167.	157,167.
Deferred rent comm 1/t	2,398,505.	2,398,505.
Rounding		1.
Rounding	1.	
Total	<u>\$ 3,555,673.</u>	<u>\$ 3,555,673.</u>

**Statement 9**  
**Form 990-PF, Part II, Line 22**  
**Other Liabilities**

Security Deposits	\$ 420,026.
Rental Comm.- 1/t	959,966.
Total	<u>\$ 1,379,992.</u>

**2013****Federal Statements****Page 12****Client TX1149****EMIL BUEHLER PERPETUAL TRUST****22-6395303**

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**Statement 10  
Form 990-PF, Part III, Line 3  
Other Increases**

Rounding

Total \$ 2.  
\$ 2.**Statement 11  
Form 990-PF, Part III, Line 5  
Other Decreases**

Net Unrealized Gains or Losses on Investments

Total \$ 192,526.  
\$ 192,526.**Statement 12  
Form 990-PF, Part VII-A, Line 8b  
Copies of Form 990-PF to State Officials**

NJ does not require submission

**Statement 13  
Form 990-PF, Part VIII  
Compensation Explanation****Hartman & Winnicki P.C.**  
Legal**Boyle & Company**  
Accounting and Booking Services  
**Rhein Management/Mosel Management**  
Real estate management/Brokerage fees.**NAI James E. Hanson Inc.**  
Rental management and rental commission**Statement 14  
Form 990-PF, Part XV, Line 2a-d  
Application Submission Information**

Name of Grant Program:	Emil Buehler Perpetual Trust
Name:	Emil Buehler Perpetual Trust
Care Of:	WM NC Philanthropic Svs
Street Address:	North 1 West 4th Street , 2nd Floor
City, State, Zip Code:	Winston Salem, NC 27101
Telephone:	
E-Mail Address:	
Form and Content:	Application available upon request. Web address: <a href="https://www.wellsfargo.com/privatefoundationgrants/buehler">https://www.wellsfargo.com/privatefoundationgrants/buehler</a>
Submission Deadlines:	See Website for submission deadline
Restrictions on Awards:	Grants are made to qualified organizations that carry forth research and development of improved aircraft and promoting the field of aviation science and technology.

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EMIL BUEHLER PERPETUAL TRUST

22-6395303

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**Statement 15**  
**Form 990-PF, Part XV, Line 3a**  
**Recipient Paid During the Year**

<u>Name and Address</u>	<u>Donee Relationship</u>	<u>Found- ation Status</u>	<u>Purpose of Grant</u>	<u>Amount</u>
Broward Community College 225 East Las Olas Blvd Fort Lauderdale, FL 33301	None	Colleg	Program support	\$ 300,000.
Naval Aviation Museum Fnd PO Box 33104/Naval Air St Pensecola, Fl 32508	None	501 c3	Program support	425,000.
EAA Aviation Foundation P.O. Box 3065 Oshkosh, Wi 54903	None	501c3	Program Support	149,835.
Buehler Challenger& Scien 400 Paramus Road Paramus, NJ 07652	None	501c3	Project support	425,000.
Seminole State College of Florida 100 Weldon Blvd Sanford, Fl 32773	None	Colleg	program support	52,000.
Museum of Discovery 401 SW 2nd Street Ft. Lauderdale, FLA 33312-1707,	None	501c3	program support	150,000.
Airline Owners Pilot Assn. 421 Aviation Way Frederick, MD 21701	None	501c3	Program Support	110,000.
Wings Over The Rockies Air & Space Muse 7711 East Academy Blvd Denver, Co 80230	None	501c3	Program support	125,000.
Rutgers University 57 US Highway 1 New Brunswick, NJ 08901	None	Colleg	Aeronotic Wind Tunnel	500,000.

Total \$ 2,236,835.

Emil Buehler Trust  
Capital Gains and (Loss)  
11/30/2014  
Fed ID # 22-6395303

<u>Shares</u> No. of	<u>Security</u>	<u>Acquired</u> Date	<u>Sales</u> Current years	<u>Cost of sales</u>	<u>(Loss)</u> Gain/
( 568.40)	Aberdeen Total Return (formerly Artio Total Return)	08/15/2014		( \$568.40)	( \$568.40)
(22,411.48)	First Eagle Over Seas	04/25/2014	\$544,822.96	( \$500,000.00)	\$44,822.96
( 8,002.13)	Jensen Quality Gro	12/12/2013	\$300,000.00	( \$272,407.36)	\$27,592.64
( 2,727.98)	Jensen Quality Gro	09/30/2014	\$105,000.00	( \$89,068.58)	\$15,931.42
(22,075.06)	Ridgeworth SEIX Floating Rate High	07/21/2014	\$200,000.00	( \$200,000.00)	\$0.00
(36,632.29)	Ridgeworth SEIX Floating Rate High	09/30/2014	\$300,000.00	( \$304,687.73)	( \$4,687.73)
( 714.00)	iShares Russell Mid Cap	01/24/2014	\$107,658.61	( \$94,854.83)	\$12,803.78
( 4,512.64)	Pimco Foreign Bond Fund	09/30/2014	\$50,000.00	( \$48,646.21)	\$1,353.79
( 4,452.36)	Western Asset Core	12/12/2013	\$50,000.00	( \$47,910.80)	\$2,089.20
(14,273.36)	Western Asset Core	09/30/2014	\$165,000.00	( \$151,136.59)	\$13,863.41
-2333.852	MSIF Mid Cap Growth	09/30/2014	\$105,000.00	( \$108,033.58)	( \$3,033.58)
-4462.233	T. Rowe Price Blue Chip	07/21/2014	\$299,951.29	( \$175,001.01)	\$124,950.28
-1468.213	T. Rowe Price Blue Chip	07/25/2014	\$100,000.00	( \$57,539.27)	\$42,460.73
-1546.62	T. Rowe Price Blue Chip	09/30/2014	\$105,000.00	( \$60,612.04)	\$44,387.96
-6829.257	Turner Mid Cap	05/02/2014	\$253,228.85	( \$231,306.93)	\$21,921.92
-1982.921	Harbor International	09/30/2014	\$137,000.00	( \$125,360.27)	\$11,639.73
-1355.748	Oppenheimer Developing Mkt	12/12/2013	\$50,000.00	( \$47,220.70)	\$2,779.30
-207.489	Aurora Global Opportunity	03/04/2014	\$250,000.00	( \$238,302.41)	\$11,697.59
-1300.893	Dorchester	03/12/2014	\$1,471,432.74	( \$1,081,934.00)	\$389,498.74
-51031.81	Dorchester	07/17/2014	\$51,031.81	( \$51,031.81)	\$0.00
1300.893	Dorchester	07/17/2014	( \$1,471,432.74)	\$1,081,934.00	( \$389,498.74)
-1300.893	Dorchester	07/17/2014	\$1,495,158.87	( \$1,081,934.00)	\$413,224.87
-74757.94	Dorchester	07/17/2014	\$74,757.94	( \$74,757.94)	\$0.00
( 4,132.23)	Templeton Emerging Markets	12/12/2013	\$50,000.00	( \$49,462.80)	\$537.20
( 5,371.53)	Harbor Capital Appreciation	12/12/2013	\$300,000.00	( \$254,288.27)	\$45,711.73
( 445.88)	Harbor Capital Appreciation	07/21/2014	\$26,360.11	( \$25,044.80)	\$1,315.31
			<b>5,119,970.44</b>	<b>( 4,289,176.33)</b>	<b>\$830,794.11</b>

**Expenditure Responsibility Statement  
for the year 2014**

**Pursuant to Treasury Regulation § 53.4945-5(d)(2), the Foundation provides the following information:**

- (i) The name and address of the grantee:**  
Buehler Challenger & Science Center Foundation  
PO Box 647  
Paramus, NJ 07653
- (ii) The date(s) and amount(s) of the grant(s):**  
April 28, 2014    \$350,000
- (iii) The specific purpose(s) of the grant(s):**  
To carry out the educational mission.
- (iv) The amounts expended by the grantee (based upon the most recent report received from the grantee):**  
The grantee reported that the funds were used for the purpose intended.
- (v) Whether the grantee has diverted any portion of the funds (or the income therefrom in the case of an endowment grant) from the purpose of the grant (to the knowledge of the Foundation as grantor):**  
To the Foundation's knowledge, no funds have been diverted to any activity other than the activity for which the grant was originally made.
- (vi) The dates of report(s) received from the grantee:**  
December 18, 2014
- (vii) The date and results of any verification of the grantee's reports undertaken pursuant to and to the extent required under Treasury Regulation § 53.4945-5(c)(1) by the Foundation as the grantor or by others at the direction of the Foundation:**  
December 18, 2014  
The Foundation has no reason to doubt the accuracy or reliability of information supplied by the grantee; therefore, the Foundation did not undertake or direct independent verification.

**Expenditure Responsibility Statement  
for the year 2014**

**Pursuant to Treasury Regulation § 53.4945-5(d)(2), the Foundation provides the following information:**

- (i) The name and address of the grantee:**  
Buehler Challenger & Science Center Foundation  
PO Box 647  
Paramus, NJ 07653
- (ii) The date(s) and amount(s) of the grant(s):**  
April 28, 2014    \$350,000
- (iii) The specific purpose(s) of the grant(s):**  
To carry out the educational mission.
- (iv) The amounts expended by the grantee (based upon the most recent report received from the grantee):**  
The grantee reported that the funds were used for the purpose intended.
- (v) Whether the grantee has diverted any portion of the funds (or the income therefrom in the case of an endowment grant) from the purpose of the grant (to the knowledge of the Foundation as grantor):**  
To the Foundation's knowledge, no funds have been diverted to any activity other than the activity for which the grant was originally made.
- (vi) The dates of report(s) received from the grantee:**  
December 18, 2014
- (vii) The date and results of any verification of the grantee's reports undertaken pursuant to and to the extent required under Treasury Regulation § 53.4945-5(c)(1) by the Foundation as the grantor or by others at the direction of the Foundation:**  
December 18, 2014  
The Foundation has no reason to doubt the accuracy or reliability of information supplied by the grantee; therefore, the Foundation did not undertake or direct independent verification.



Form **8868**

(Rev. January 2014)

Department of the Treasury  
Internal Revenue Service**Application for Extension of Time To File an  
Exempt Organization Return**► **File a separate application for each return.**

OMB No. 1545-1709

► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

**Enter filer's identifying number, see instructions**

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions		Employer identification number (EIN) or
	EMIL BUEHLER PERPETUAL TRUST		22-6395303
	Number, street, and room or suite number. If a P.O. box, see instructions		Social security number (SSN)
	c/o Boyle & Co PA 113 Johnson Ave		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions		
	Hackensack, NJ 07601		

Enter the Return code for the return that this application is for (file a separate application for each return)

**04**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► Emil Buehler Perpetual Trust

Telephone No. ► 201-487-6666 Fax No. ► 201-487-6689

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 7/15, 20 15, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☐ calendar year 20 \_\_\_\_ or
  - ☒ tax year beginning 12/01, 20 13, and ending 11/30, 20 14

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b> \$	54,688.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b> \$	54,688.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b> \$	0.

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 1-2014)

FIFZ0501L 12/31/13

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

<b>Type or print</b>  File by the extended due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions		Employer identification number (EIN) or
	EMIL BUEHLER PERPETUAL TRUST		22-6395303
	Number, street, and room or suite number. If a P.O. box, see instructions		Social security number (SSN)
	Boyle & Company, P.A. 113 Johnson Ave.		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions		
	Hackensack, NJ 07601		

Enter the Return code for the return that this application is for (file a separate application for each return)

04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in care of ▶ Emil Buehler Perpetual Trust  
Telephone No ▶ 201-487-6666 Fax No ▶ 201-487-6689
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until 10/15, 20 15
- 5 For calendar year \_\_\_\_\_, or other tax year beginning 12/01, 20 13, and ending 11/30, 20 14
- 6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return  
☐ Change in accounting period
- 7 State in detail why you need the extension TAXPAYER IS AWAITING INFORMATION NEEDED FOR ACCURATE FILING OF RETURN

<b>8a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	<b>8a</b>	\$	50,988.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	<b>8b</b>	\$	54,688.
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	<b>8c</b>	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶

Title ▶ Trustee

Date ▶

BAA

FIFZ0502L 12/31/13

Form 8868 (Rev 1-2014)