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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014, and ending 12-31-2014

Name of foundation The Irwin and Dorothy Nessel Foundation Inc		A Employer identification number 06-1596433	
Number and street (or P O box number if mail is not delivered to street address) 134 East Avenue		B Telephone number (see instructions) (203) 227-7470	
City or town, state or province, country, and ZIP or foreign postal code Norwalk, CT 06851		C If exemption application is pending, check here ▶ <input type="checkbox"/>	
G Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		D 1. Foreign organizations, check here ▶ <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ▶ <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 5,006,762		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ▶ <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	13	13		
	4 Dividends and interest from securities.	113,061	113,061		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	382,349			
	b Gross sales price for all assets on line 6a 1,406,062				
	7 Capital gain net income (from Part IV, line 2) . . .		382,349		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	495,423	495,423		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	5,700	2,850		2,850
	b Accounting fees (attach schedule)	250	125		125
	c Other professional fees (attach schedule)	27,675	25,918		1,757
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	4,750	566		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)				
	24 Total operating and administrative expenses. Add lines 13 through 23	38,375	29,459		4,732
	25 Contributions, gifts, grants paid	231,000			231,000
	26 Total expenses and disbursements. Add lines 24 and 25	269,375	29,459		235,732
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	226,048			
	b Net investment income (if negative, enter -0-)		465,964		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	18,285	380	380
	2	Savings and temporary cash investments	151,201	153,753	153,753
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	1,891,396	1,991,053	3,665,251
	c	Investments—corporate bonds (attach schedule).	765,614	962,429	951,828
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	244,215	191,232	235,550
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	2,088	0	0	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	3,072,799	3,298,847	5,006,762	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
	Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
24		Unrestricted			
25		Temporarily restricted			
26		Permanently restricted			
Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.					
27		Capital stock, trust principal, or current funds	0	0	
28		Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
29		Retained earnings, accumulated income, endowment, or other funds	3,072,799	3,298,847	
30		Total net assets or fund balances (see instructions)	3,072,799	3,298,847	
31		Total liabilities and net assets/fund balances (see instructions) . . .	3,072,799	3,298,847	

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 3,072,799
2	Enter amount from Part I, line 27a	2 226,048
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 3,298,847
5	Decreases not included in line 2 (itemize) ▶ _____	5 0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6 3,298,847

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table		
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table		
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	382,349
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	}	3	

Part V

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	200,695	4,390,831	0 045708
2012	182,196	4,164,454	0 043750
2011	174,571	4,057,572	0 043024
2010	152,176	3,807,599	0 039966
2009	115,621	2,896,178	0 039922

2	Total of line 1, column (d).	2	0 212370
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 042474
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	4,805,775
5	Multiply line 4 by line 3.	5	204,120
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	4,660
7	Add lines 5 and 6.	7	208,780
8	Enter qualifying distributions from Part XII, line 4.	8	235,732

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

Part VI

Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a		Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	4,660
c		All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3		Add lines 1 and 2.		3	4,660
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	4,660
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014	6a	3,160	
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c		
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments. Add lines 6a through 6d.		7	3,160
8		Enter any penalty for underpayment of estimated tax. Check here <input 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	1,500
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11		Enter the amount of line 10 to be Credited to 2015 estimated tax Refunded		11	

Part VII-A

Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see 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>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ 0 (2) On foundation managers <input type="checkbox"/> \$ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ 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>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes.</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions): <input type="checkbox"/> CT			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV.</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of David L Godfrey Telephone no (203) 227-0424 Located at 134 East Avenue Norwalk CT ZIP +4 06851			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to				
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(3) Provide a grant to an individual for travel, study, or other similar purposes?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions).		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
b If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?		5b		
Organizations relying on a current notice regarding disaster assistance check here.				<input type="checkbox"/>
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?				<input type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," attach the statement required by Regulations section 53.4945–5(d).				
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		6b		No
If "Yes" to 6b, file Form 8870.				
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b		

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Dorothy M Nessel	President	0	0	0
2321 Meadow Ridge Redding, CT 06896	0 50			
David L Nessel	Vice President	0	0	0
129 Field Point Road Fairfield, CT 06430	0 50			
Judy Nessel	Director	0	0	0
129 Field Point Road Fairfield, CT 06430	0 50			
David L Godfrey	Secretary	0	0	0
134 East Avenue Norwalk, CT 06851	0 50			
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

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

Part IX-B

Summary of Program-Related Investments (see instructions)

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

Part X

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	4,673,725
b	Average of monthly cash balances.	1b	205,234
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	4,878,959
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	0
2	Acquisition indebtedness applicable to line 1 assets.	2	0
3	Subtract line 2 from line 1d.	3	4,878,959
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	73,184
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	4,805,775
6	Minimum investment return. Enter 5% of line 5.	6	240,289

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	240,289
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	4,660
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	4,660
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	235,629
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	235,629
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	235,629

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	235,732
b	Program-related investments—total from Part IX-B.	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	235,732
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	4,660
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	231,072

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 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				235,629
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			168,491	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 235,732				
a Applied to 2013, but not more than line 2a			168,491	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2014 distributable amount.				67,241
e Remaining amount distributed out of corpus	0			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0			
b Prior years' undistributed income Subtract line 4b from line 2b.		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount—see instructions		0		
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				168,388
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . . .	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0			
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

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

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

b

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

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . .					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

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

1

Information Regarding Foundation Managers:

a

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

Dorothy M Nessel

b

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

2

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

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

a

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

b

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

c

Any submission deadlines

d

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	231,000
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

Yes	No
-----	----

No

a Transfers from the reporting foundation to a noncharitable exempt organization of

(1) Cash.

1a(1)

No

(2) Other assets.

1a(2)

No

b Other transactions

(1) Sales of assets to a noncharitable exempt organization.

1b(1)

No

(2) Purchases of assets from a noncharitable exempt organization.

1b(2)

No

(3) Rental of facilities, equipment, or other assets.

1b(3)

No

(4) Reimbursement arrangements.

1b(4)

No

(5) Loans or loan guarantees.

1b(5)

No

(6) Performance of services or membership or fundraising solicitations.

1b(6)

No

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

1c

No

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations

described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

☐ Yes ☒ No

b If "Yes," complete the following schedule

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

Sign Here	*****	2015-05-03	*****	May the IRS discuss this return with the preparer shown below (see instr)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer or trustee	Date	Title	

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

Form **990-PF** (2014)

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
Allergan Inc - 400 sh		2013-05-21	2014-05-02
Facebook Inc A - 100 sh		2013-07-02	2014-02-19
Facebook Inc A - 700 sh		2013-07-02	2014-02-24
Now Inc - 100 sh		2014-01-10	2014-06-06
ABB Ltd - 1000 sh		2011-09-19	2014-04-04
Dresser Rand Group Inc - 300 sh		2013-03-07	2014-05-08
Dresser Rand Group Inc - 200 sh		2013-03-07	2014-07-07
Google Inc CL A - 20 sh		2011-03-23	2014-01-29
Google Inc CL A - 40 sh			2014-05-16
Greenhill & Co Inc - 800 sh			2014-04-16

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
67,807		39,359	28,448
6,858		2,454	4,404
49,306		17,177	32,129
3,314		3,076	238
25,830		18,138	7,692
18,378		16,913	1,465
14,149		11,275	2,874
22,239		11,480	10,759
21,021		11,409	9,612
39,452		51,346	-11,894

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			28,448
			4,404
			32,129
			238
			7,692
			1,465
			2,874
			10,759
			9,612
			-11,894

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
Kinder Morgan Mgmt LLC - 103 sh		2011-09-02	2014-02-25
Kinder Morgan Mgmt LLC - 049 sh		2011-09-02	2014-05-29
Kinder Morgan Mgmt LLC - 400 sh		2011-09-02	2014-07-01
Kinder Morgan Mgmt LLC - 63 sh		2012-05-15	2014-08-27
Now Inc - 150 sh		2013-02-05	2014-06-06
Resmed Inc - 400 sh		2011-04-29	2014-01-24
Ball Corp 7 375% 09/01/2019 - 75M		2013-03-18	2014-01-10
Lear Corp 7 875% 03/15/18 - 100M		2013-06-06	2014-03-20
Olin Corp 8 875% 08/15/2019 - 50M		2013-11-25	2014-08-15
ABB Ltd - 2000 sh		2008-02-19	2014-04-04

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
8		3	5
4		1	3
31,565		19,984	11,581
63		31	32
4,971		4,087	884
17,437		12,806	4,631
81,009		83,468	-2,459
103,938		106,875	-2,937
52,219		54,985	-2,766
51,661		46,404	5,257

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			5
			3
			11,581
			32
			884
			4,631
			-2,459
			-2,937
			-2,766
			5,257

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
Colonial Realty Ltd 6 25% 6/15/14		2010-01-13	2014-06-15
Exxon Mobil Corp - 1000 sh			2014-07-25
Google Inc CL A - 100 sh		2009-01-22	2014-05-16
Intuitive Surgical - 20 sh		2009-02-26	2014-04-02
Intuitive Surgical - 80 sh		2009-02-26	2014-04-23
Treehouse Foods Inc 7 75% 03/01/18 - 75M		2011-05-26	2014-03-11
United Parcel Service - 100 sh		2006-02-26	2014-05-12
United Technologies Corp - 600 sh			2014-05-08
F5 Networks Inc - 150 sh		2012-06-29	2014-08-26
Apple Inc - 310 sh		2009-07-02	2014-08-29

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
24,480		24,481	-1
103,480		39,364	64,116
52,553		15,185	37,368
10,262		1,963	8,299
31,179		7,853	23,326
75,956		81,338	-5,382
10,124		7,565	2,559
70,615		19,199	51,416
18,581		14,492	4,089
31,318		1,451	29,867

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-1
			64,116
			37,368
			8,299
			23,326
			-5,382
			2,559
			51,416
			4,089
			29,867

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
Arcos Dorados Holdings Inc		2011-11-25	2014-08-29
Arcos Dorados Holdings Inc - 500 sh		2012-02-13	2014-08-29
Arcos Dorados Holdings Inc - 1000 sh		2012-07-19	2014-08-29
Cenovus Energy Inc - 500 sh		2009-07-02	2014-09-05
Henderson Land Dev Co - 6600 sh		2008-01-25	2014-09-05
Henderson Land Dev Co - 2200 sh		2008-02-26	2014-09-05
Henderson Land Dev Co - 2200 sh		2008-06-24	2014-09-05
Henderson Land Dev Co - 4400 sh		2011-05-31	2014-09-05
Henderson Land Dev Co - 1540 sh		2011-05-31	2014-09-05
Dresser Rand Group Inc - 500 sh		2012-06-11	2014-09-10

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
7,115		20,259	-13,144
3,558		10,489	-6,931
7,115		15,838	-8,723
15,576		10,205	5,371
46,370		41,058	5,312
15,457		15,221	236
15,457		13,231	2,226
30,913		26,341	4,572
10,820		8,381	2,439
82,039		43,211	38,828

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			-13,144
			-6,931
			-8,723
			5,371
			5,312
			236
			2,226
			4,572
			2,439
			38,828

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
Cenovus Energy Inc - 200 sh		2009-07-02	2014-10-23
Cenovus Energy Inc - 800 sh		2011-05-18	2014-10-23
Cenovus Energy Inc - 1000 sh		2011-09-22	2014-10-23
Kinder Morgan Mgmt LLC - 400 sh		2006-03-28	2014-11-20
Pepsico Inc - 400 sh		2005-08-30	2014-12-18
Capital Gains Dividends	P		


Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
4,967		4,082	885
19,868		27,215	-7,347
24,836		33,047	-8,211
40,711		9,156	31,555
37,963		21,817	16,146
3,520			3,520


Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			885
			-7,347
			-8,211
			31,555
			16,146
			3,520

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
A Hand for a Paw Inc 114 Lakeside Drive Bridgeport, CT 06606	None	PC	General	2,000
A WISH (World Institute for a Sustainable Humanity) PO Box 812 Lopez Island, WA 98261	NONE	PC	Rneetswe Happy Home Orphan Center, Botswana	3,000
American Cancer Society 250 Williams Street NW Atlanta, GA 30303	None	PC	Relay For Life Amy's Army	5,000
Aspetuck Land Trust 18 Cold Spring Road Easton, CT 06612	None	PC	General	2,500
Bridgeport Hospital Foundation 267 Grant St Bridgeport, CT 06610	None	PC	General	20,000
Bridgeport Ladies Charitable Society 427 Center Rd Easton, CT 06612	NONE	PC	General	2,000
Bridgeport Rescue Mission PO Box 9057 Bridgeport, CT 066019057	None	PC	General	5,000
Center for Family Justice 753 Fairfield Ave Bridgeport, CT 06604	NONE	PC	General	35,000
Connecticut Challenge 250 Pequot Avenue Southport, CT 06890	NONE	PC	General	20,000
Friends of Ambler Farm PO Box 7442 Wilton, CT 06897	None	PC	General	5,000
Grace Cottage Foundation 74 Grafton Road Townshend, VT 05353	NONE	PC	General	40,000
Horizons at GFA 35 Beachside Avenue PO Box Greens Farm, CT 06838	None	PC	General	18,000
Kids4Peace 505 Alexander Ave Durham, NC 27705	None	PC	General	2,000
Meadow Ridge Scholarship Fund at Fairfield County Comm Fdn 383 Main Avenue Norwalk, CT 068511543	None	PC	General	6,000
Near and Far Aid Association Inc PO Box 717 Southport, CT 06490	NONE	PC	General	5,000
Total  3a				231,000

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
Norma F Pfriem Breast Care Center 267 Grant St Bridgeport, CT 06610	None	PC	General	30,000
Norwalk Hospital Foundation 34 Maple Street Norwalk, CT 06856	None	PC	General	20,000
Our Soil 124 Church Road Sherburne, NY 13460	None	PC	General	5,000
PEO Foundation 3700 Grand Avenue Des Moines, IA 50312	None	PC	CT Scholarship Fund	2,500
Roger Ludlowe Middle School PTA 689 Unquowa Road Fairfield, CT 06824	NONE	PC	Outdoor Adventure Club Scholarships	3,000
Total  3a				231,000

TY 2014 Accounting Fees Schedule

Name: The Irwin and Dorothy Nessel Foundation Inc

EIN: 06-1596433

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Peoples Bank - Tax Fee	250	125		125

**TY 2014 Investments Corporate
Bonds Schedule****Name:** The Irwin and Dorothy Nessel Foundation Inc**EIN:** 06-1596433

Name of Bond	End of Year Book Value	End of Year Fair Market Value
100M Alliant Techsystems Inc 6.875% 09/15/2020	108,401	106,375
55M Ballcorp 6.75% 9/15/2020	57,888	57,338
75M Clean Harbors Inc 5.25% 08/01/20	74,915	75,375
75M Constellation Brands 4.25% 05/01/23	74,292	74,531
75M Energy Transfer Eq 5.875% 01/15/24	75,459	76,125
100M Hanesbrands Inc 6.375% 12/15/2020	109,800	106,250
50M Mastec Inc 4.875% 3/15/23	49,045	46,625
50M Olin Corp 5.50% 08/15/2022	52,283	50,625
100M Service Corp Intl 8% 11/15/2021	116,197	115,750
100M Tenneco Inc 6.875% 12/15/15	108,963	105,750
50M Time Warner 8.75% 02/14/2009	59,381	61,896
75M Treehouse Foods Inc 4.875% 03/15/22	75,805	75,188

TY 2014 Investments Corporate

Stock Schedule

Name:

The Irwin and Dorothy Nessel Foundation Inc

EIN:

06-1596433

Name of Stock	End of Year Book Value	End of Year Fair Market Value
2000 Altria Corp	23,723	98,540
245 Amazon.com	72,272	76,036
3400 Apple Inc	15,911	375,292
1000 Caterpillar Inc	43,998	91,530
1000 Celgene Corp	33,451	134,232
2000 Cognizant Technology Solutions	34,506	210,640
800 Deere & Co	70,000	70,776
600 Diageo PLC ADR	34,862	68,454
1700 Dunkin Brands Group Inc	76,155	72,505
3500 E M C Corp	62,554	104,090
800 EBay Inc	42,973	44,896
1800 Evercore Partners Inc	63,997	94,266
1000 Expeditors Intl Wash Inc	47,331	44,610
600 F5 Networks, Inc	57,967	78,279
3850 General Electric	36,160	97,290
280 Google Inc Cl C	99,086	147,392
4000 Hospitality Pptys Tr - Pfd Stock	97,261	104,520
1000 Icon PLC	42,471	50,990
1500 Jacobs Engineering Group	64,166	67,035
1000 Johnson & Johnson	55,370	104,570
4555 Kinder Morgan Inc	46,036	192,722
700 Michael Kors Holdings	52,565	52,570
1000 Monsanto Co New	78,054	119,470
1000 National Oilwell Varco Inc	65,342	65,530
1000 Pepsico Inc	59,602	94,560
1500 Philip Morris Intl Inc	32,808	97,740
3000 Quanta Services Inc	108,224	113,560
800 Quintiles Transnational	37,598	47,096
2600 Resmed Inc	58,665	145,756
3000 RPX Corporation	44,623	41,340

Name of Stock	End of Year Book Value	End of Year Fair Market Value
1000 Schlumberger Ltd	28,399	85,410
75 The Priceline Group	90,713	85,516
900 United Parcel Service	66,245	100,053
450 Visa Inc Cl A	23,275	117,990
1000 VmWare Inc	82,672	82,520
2500 Whitewave Foods Inc	42,018	87,475

TY 2014 Investments - Other Schedule**Name:** The Irwin and Dorothy Nessel Foundation Inc**EIN:** 06-1596433

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
1000 American Tower Corp	AT COST	71,373	98,850
2000 Plum Creek Timber Co Inc	AT COST	68,610	85,580
75M Preferred Plus 7.55% PFD 4/01/28	AT COST	51,249	51,120

TY 2014 Legal Fees Schedule

Name: The Irwin and Dorothy Nessel Foundation Inc

EIN: 06-1596433

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Gunn Godfrey & Allison	5,700	2,850		2,850

TY 2014 Other Assets Schedule

Name: The Irwin and Dorothy Nessel Foundation Inc

EIN: 06-1596433

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
Prepaid Bond Interest	2,088	0	0

TY 2014 Other Professional Fees Schedule**Name:** The Irwin and Dorothy Nessel Foundation Inc**EIN:** 06-1596433

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Custodial Fees	3,514	1,757		1,757
Investment Mgmt Fees	24,161	24,161		0

TY 2014 Taxes Schedule

Name: The Irwin and Dorothy Nessel Foundation Inc

EIN: 06-1596433

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Federal Excise Taxes	4,184	0		0
Foreign Taxes	566	566		0