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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 GERARD AND RUTH DANIEL FOUNDATION INC		A Employer identification number 13-6207879	
Number and street (or P O box number if mail is not delivered to street address) 1301 N TAMIAMI TRAIL UNIT 614		B Telephone number (see instructions) (941) 383-3628	
City or town, state or province, country, and ZIP or foreign postal code SARASOTA, FL 34236		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 2,429,527		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities.	77,437	77,437		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	71,796			
	b Gross sales price for all assets on line 6a 887,073				
	7 Capital gain net income (from Part IV, line 2) . . .		71,796		
	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)	11,802	11,802		
	12 Total. Add lines 1 through 11	161,035	161,035		
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)				
	b Accounting fees (attach schedule)	4,850	1,455		3,395
	c Other professional fees (attach schedule)	18,640	18,640		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	6,374	0		500
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	10,097	0		10,097
	22 Printing and publications				
	23 Other expenses (attach schedule)	50	0		0
	24 Total operating and administrative expenses. Add lines 13 through 23	40,011	20,095		13,992
	25 Contributions, gifts, grants paid	99,915			99,915
	26 Total expenses and disbursements. Add lines 24 and 25	139,926	20,095		113,907
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	21,109			
	b Net investment income (if negative, enter -0-)		140,940		
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			
	2	Savings and temporary cash investments	135,617	146,370	146,370
	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)	1,642	 1,405	1,519
	b	Investments—corporate stock (attach schedule)	144,547	 59,858	122,554
	c	Investments—corporate bonds (attach schedule).	304,425	 253,151	255,350
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	1,740,929	 1,886,711	1,901,069
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)	 1,891	 2,665	 2,665	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	2,329,051	2,350,160	2,429,527	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	2,329,051	2,350,160	
	30	Total net assets or fund balances (see instructions)	2,329,051	2,350,160	
31	Total liabilities and net assets/fund balances (see instructions)	2,329,051	2,350,160		

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 2,329,051
2	Enter amount from Part I, line 27a	2 21,109
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 2,350,160
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 2,350,160

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) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a	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	71,796
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?
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	115,409	2,408,793	0 047912
2012	100,530	2,393,475	0 042002
2011	89,250	2,318,910	0 038488
2010	88,617	2,244,132	0 039488
2009	54,155	2,097,113	0 025824

2	Total of line 1, column (d).	2	0 193714
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 038743
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	2,445,010
5	Multiply line 4 by line 3.	5	94,727
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,409
7	Add lines 5 and 6.	7	96,136
8	Enter qualifying distributions from Part XII, line 4.	8	113,907

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

Part VI

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

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		11,409	
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-)		0	
3		Add lines 1 and 2.		1,409	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		0	
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		1,409	
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014		6a	4,000
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.		4,000	
8		Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.		1	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed			
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		2,590	
11		Enter the amount of line 10 to be Credited to 2015 estimated tax ☒ 2,590 Refunded ☐		0	

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

Part VII-A

Statements Regarding Activities *(continued)*

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 MIRIAM DANIEL Telephone no (301) 654-1259 Located at 4108 LELAND STREET CHEVY CHASE MD ZIP+4 20815			
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))?	☐ 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 4945(d)(4)(A)? (see instructions).	☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?	5b		
	Organizations relying on a current notice regarding disaster assistance check here.	☐		
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		

Part VIII

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

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
GERARD DANIEL 1301 N TAMIAMI TRAIL UNIT 614 SARASOTA, FL 34236	PRESIDENT 1 00	0	0	0
MIRIAM DANIEL 4108 LELAND STREET CHEVY CHASE, MD 20815	DIRECTOR 1 00	0	0	0
RALPH DANIEL 24 OAKDALE AVENUE SAN RAFAEL, CA 94901	DIRECTOR 1 00	0	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
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	2,341,592
b	Average of monthly cash balances.	1b	140,652
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,482,244
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	2,482,244
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	37,234
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,445,010
6	Minimum investment return. Enter 5% of line 5.	6	122,251

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	122,251
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	1,409
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,409
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	120,842
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	120,842
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	120,842

Part XIII

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	113,907
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	113,907
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	1,409
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	112,498
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				120,842
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			0	
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.				2,655
f Total of lines 3a through e.	2,655			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 113,907				
a Applied to 2013, but not more than line 2a			0	
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.				113,907
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).)	2,655			2,655
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				4,280
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 XIV

4942(j)(3) or 4942(j)(5)

3 Complete 3a, b, or c for the alternative test relied upon

a "Assets" alternative test—enter

(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .

c "Support" alternative test—enter

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).

(3) Largest amount of support from an exempt organization

(4) Gross investment income

Part XV

1

GERARD DANIEL

• 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

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	99,915
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)

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)
50000 LOOMIS SAYLES GLOBAL RETAIL CLASS	P	2013-09-23	2014-04-25
50000 IVY ASSET STRATEGY F I	P	2013-10-29	2014-06-02
70000 IVY ASSET STRATEGY F I	P	2013-06-20	2014-06-02
896 79 PIMCO INVESTMENT GRA TE BOND FUND CLASS A	P		2014-10-13
100025 PIMCO INSTL CLASS	P	2014-01-14	2014-10-31
80606 ROYAL BK SCOTLANG NV CAP TRENDPILOT EXCHANGE TRADE	P	2014-06-03	2014-10-24
100220 SCHWAB TOTAL BOND MA	P	2014-10-13	2014-10-24
19988 237 PIMCO INV GRA TE BOND FUND CLASS A VARIOUS DATES ACQUIRED & SOLD	P		
725 SHS CONOCOPHILLIPS COM	P	2011-01-04	2014-06-03
1220 SHS VERIZON COMMUNICATION	P	1993-10-25	2014-06-03

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)
50,061		50,000	61
51,642		50,000	1,642
82,765		70,000	12,765
9,656		9,344	312
101,413		100,025	1,388
80,040		80,606	-566
99,975		100,220	-245
211,083		219,668	-8,585
57,590		37,723	19,867
60,699		35,088	25,611

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	
			61
			1,642
			12,765
			312
			1,388
			-566
			-245
			-8,585
			19,867
			25,611

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)
362 SHS PHILLIPS 66 COM	P	2011-01-04	2014-10-24
50500 ING GROEP N V PERP D PN-7 2% CPN	P	2002-12-17	2014-10-24
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED & SOLD	P		
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)
27,628		11,878	15,750
51,350		50,500	850
219		225	-6
2,952			2,952

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	
			15,750
			850
			-6
			2,952

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				
AMERICAN JEWISH COMMITTEE 1156 15TH STREET NW SUITE 1201 WASHINGTON,DC 20005	NONE	PC	CHARITABLE	1,300
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 711 THIRD AVENUE NEWYORK,NY 10017	NONE	PC	CHARITABLE	1,000
AMERICAN TECHNION SOCIETY 55 E 59TH STREET NEWYORK,NY 10022	NONE	PC	CHARITABLE	5,000
ARZA 633 THIRD AVENUE NEWYORK,NY 10017	NONE	PC	CHARITABLE	7,930
ASPNI 28 ARRANDALE AVENUE GREAT NECK,NY 11024	NONE	PC	CHARITABLE	1,500
AVODAH 45 WEST 36TH STREET NEWYORK,NY 10018	NONE	PC	CHARITABLE	860
CAMP HAVERIM PO BOX 994 SANTA BARBARA,CA 93116	NONE	PC	CHARITABLE	250
CHILDREN FIRST 1723 N ORANGE AVENUE SARASOTA,FL 34234	NONE	PC	CHARITABLE	5,000
FRIENDS OF IMPJ 25 FRAMINGHAM LANE PITTSFORD,NY 14534	NONE	PC	CHARITABLE	10,000
GILDENHORN INSTITUTEU OF MD UNIVERSITY OF MARYLAND COLLEGE PARK,MD 20742	NONE	PC	CHARITABLE	5,000
HILLEL OF FLORIDA PO BOX 290756 TAMPA,FL 33687	NONE	PC	CHARITABLE	1,800
ISRAEL COMMITTEE 781 EMBARCADERO DEL MAR GOLETA,CA 93117	NONE	PC	CHARITABLE	500
J STREET EDUCATION FUND PO BOX 66073 WASHINGTON,DC 20035	NONE	PC	CHARITABLE	2,800
JEWISH FAMILY & CHILDREN'S SERVICES 600 5TH AVENUE SAN RAFAEL,CA 94901	NONE	PC	CHARITABLE	5,500
JEWISH FEDERATION OF GREATER WASHINGTON 6101 MONTROSE ROAD ROCKVILLE,MD 20852	NONE	PC	CHARITABLE	2,000
Total  3a				99,915

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>				
JEWISH FEDERATION OF SARASOTA 580 MCINTOSH ROAD SARASOTA,FL 34232	NONE	PC	CHARITABLE	5,000
JEWISH NATIONAL FUND 2 RESERVOIR CIRCLE BALTIMORE,MD 21208	NONE	PC	CHARITABLE	500
MOFET INSTITUTE 15 SHOSHANA PERSITZ PLACE TEL AVIV 69378 IS	NONE	PC	CHARITABLE	500
ORCHARD OF ABRAHAM'S CHILDREN 6809728 24 YAM-SUF STREET JAFFA 68059 IS	NONE	PC	CHARITABLE	1,000
RODEF SHALOM 170 N SAN PEDRO ROAD SAN RAFAEL,CA 94903	NONE	PC	CHARITABLE	8,000
SEEDS OF PEACE 370 LEXINGTON AVENUE NEWYORK,NY 10017	NONE	PC	CHARITABLE	1,500
SIXTH AND I 600 I STREET NW WASHINGTON,DC 20001	NONE	PC	CHARITABLE	500
TEMPLE SINAI ANNUAL FUND 3100 MILITARY ROAD NW WASHINGTON,DC 20015	NONE	PC	CHARITABLE	1,000
UNION FOR REFORM JUDAISM 633 THIRD AVENUE NEWYORK,NY 10017	NONE	PC	CHARITABLE	15,475
URJ RELIGIOUS ACTION CENTER 2027 MASSACHUSETTS AVENUE WASHINGTON,DC 20036	NONE	PC	CHARITABLE	5,000
WORLD UNION FOR PROGRESSIVE 633 THIRD AVENUE 6TH FLOOR NEWYORK,NY 10017	NONE	PC	CHARITABLE	10,000
WOMEN'S REFORM JUDAISM 633 THIRD AVENUE NEWYORK,NY 10017	NONE	PC	CHARITABLE	1,000
Total  3a				99,915

TY 2014 Accounting Fees Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	4,850	1,455		3,395

**TY 2014 Investments Corporate
Bonds Schedule****Name:** GERARD AND RUTH DANIEL FOUNDATION INC**EIN:** 13-6207879

Name of Bond	End of Year Book Value	End of Year Fair Market Value
HSBC FINANCE CORP 6.36%	50,925	50,680
ING GROUP NV 7.2%	0	0
ML CAPITAL TRUST 7%, PERPETUAL TOPPER	75,000	76,590
MERRILL LYNCH TR V 7.28%	77,226	77,400
MORGAN STANLEY CP TR IV 6.25%	50,000	50,680

**TY 2014 Investments Corporate
Stock Schedule****Name:** GERARD AND RUTH DANIEL FOUNDATION INC**EIN:** 13-6207879

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CHEVRON CORP	50,391	61,138
CONOCOPHILLIPS	0	0
EXPRESS SCRIPTS	1,751	33,021
MERCK & CO INC	7,716	28,395
PHILLIPS 66	0	0
VERIZON COMMUNICATIONS	0	0

TY 2014 Investments Government Obligations Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

US Government Securities - End of Year Book Value:	1,405
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US Government Securities - End of Year Fair Market Value:	1,519
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State & Local Government Securities - End of Year Book Value:	0
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State & Local Government Securities - End of Year Fair Market Value:	0
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TY 2014 Investments - Other Schedule**Name:** GERARD AND RUTH DANIEL FOUNDATION INC**EIN:** 13-6207879

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
DOUBLELINE CORE FIXED INCOME FUND CL I	AT COST	100,000	101,292
DREYFUS INTERMEDIATE TERM INCOME FD CLASS A	AT COST	44,093	40,638
IVY ASSET STRATEGY FUND CL I	AT COST	0	0
LOOMIS SAYLES GLOBAL BOND FUND	AT COST	0	0
MATTHEWS ASIAN GROWTH & INCOME FUND	AT COST	100,000	99,174
HARRIS SBSB- CERT OF DEPOSITS	AT COST	0	0
PIMCO INVEST GRADE CORP BOND FD CLASS A	AT COST	0	0
SCWAB TOTAL BOND MARKET FUND	AT COST	124,805	124,661
TEMPLETON GLOBAL BOND FUND ADVISOR	AT COST	295,000	283,118
ISHARES TR DOW JONES INTL SELECT DIVIDEND INDEX FD	AT COST	169,905	166,900
ROYAL BK SCOTLAND NV U S LARGE CAP	AT COST	103,118	108,170
VANGUARD STAR FD VANGUARD TOTAL INTL STK INDEX FD ETF	AT COST	84,891	84,933
VANGUARD WHITEHALL FDS HIGH DIVIDEND YIELD ETF	AT COST	396,943	421,713
VANGUARD CHARLOTTE FDS TOTAL INTL BD	AT COST	49,996	52,260
VANGUARD INTL EQUITY INDEX FDS FTSE ALL	AT COST	74,960	69,100
BMW BK NORTH AMER SALT LAKE CITY CTF DEP 2.1% 12/01/16	AT COST	96,000	97,561
GE MONEY BK DRAPER UTAH INSTL CTF DEP 2.6% 9/11/17	AT COST	147,000	151,153
GOLDMAN SACHS BK USA NEW YORK CTF DEP 2.25% 4/04/19	AT COST	100,000	100,396

TY 2014 Other Assets Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ACCRUED INTEREST RECEIVABLE	1,891	2,665	2,665

TY 2014 Other Expenses Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CREDIT CARD FEES	50	0		0

TY 2014 Other Income Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
NONDIVIDEND DISTRIBUTIONS - HARRIS SBSB JEY-005224	11,802	11,802	11,802

TY 2014 Other Professional Fees Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BROKERAGE FEES	18,640	18,640		0

TY 2014 Taxes Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
NYS FILING FEES	500	0		500
FEDERAL EXCISE TAX	5,874	0		0