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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

▶ Do not enter social security numbers on this form as it may be made public.

▶ 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 ROOTS AND WINGS		A Employer identification number 20-3885457	
Number and street (or P O box number if mail is not delivered to street address) 1623 WINDERMERE DR EAST		B Telephone number (see instructions) (206) 456-5427	
City or town, state or province, country, and ZIP or foreign postal code SEATTLE, WA 98112		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) ▶ \$ 9,670,246		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	32,816	32,816		
	4 Dividends and interest from securities.	143,561	135,325		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	296,292			
	b Gross sales price for all assets on line 6a 1,334,262				
	7 Capital gain net income (from Part IV, line 2) . . .		296,292		
	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)	132,564	132,564		
	12 Total. Add lines 1 through 11	605,233	596,997		
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)	5,275	5,275		0
	c Other professional fees (attach schedule)	75,826	75,826		0
	17 Interest	2,616	2,616		0
	18 Taxes (attach schedule) (see instructions) . . .	12,384	4,384		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	31,338	31,138		0
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	127,439	119,239		0
	25 Contributions, gifts, grants paid	136,750			136,750
	26 Total expenses and disbursements. Add lines 24 and 25	264,189	119,239		136,750
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	341,044			
	b Net investment income (if negative, enter -0-)		477,758		
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	-1		
	2	Savings and temporary cash investments	84,621	197,430	197,430
	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)			
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	7,056,035	7,274,601	9,472,816
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	7,140,655	7,472,031	9,670,246	
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	7,140,655	7,472,031	
	30	Total net assets or fund balances (see instructions)	7,140,655	7,472,031	
31	Total liabilities and net assets/fund balances (see instructions) . .	7,140,655	7,472,031		

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 7,140,655
2	Enter amount from Part I, line 27a	2 341,044
3	Other increases not included in line 2 (itemize) ▶ _____	3 0
4	Add lines 1, 2, and 3	4 7,481,699
5	Decreases not included in line 2 (itemize) ▶ _____	5 9,668
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6 7,472,031

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	296,292
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	9,234,655	9,628,829	0 959063
2012	740,672	15,037,997	0 049253
2011	733,129	15,091,758	0 048578
2010	674,438	14,911,256	0 045230
2009	481,649	13,500,323	0 035677

2	Total of line 1, column (d).	2	1 137801
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 227560
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	8,835,967
5	Multiply line 4 by line 3.	5	2,010,713
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	4,778
7	Add lines 5 and 6.	7	2,015,491
8	Enter qualifying distributions from Part XII, line 4.	8	136,750

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		19,555	
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-)		20	
3		Add lines 1 and 2.		39,555	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		40	
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		59,555	
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014		6a	7,394
b		Exempt foreign organizations—tax withheld at source		6b	
c		Tax paid with application for extension of time to file (Form 8868)		6c	8,000
d		Backup withholding erroneously withheld		6d	
7		Total credits and payments. Add lines 6a through 6d.		7	15,394
8		Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached		8	2
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	5,837
11		Enter the amount of line 10 to be Credited to 2015 estimated tax 5,837 Refunded		11	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	Yes	
b		If "Yes," has it filed a tax return on Form 990-T for this year?		4b	Yes	
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) WA				
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 THE FOUNDATION Telephone no (206) 456-5427 Located at 1623 WINDERMERE DR EAST SEATTLE WA ZIP+4 98112			
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 Yes No			
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
MICHAEL T GALGON	DIRECTOR	0	0	0
1623 WINDERMERE DR EAST	0 00			
SEATTLE, WA 98122				
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

(3)

Total number of others receiving over \$50,000 for professional services.	0
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Part IX-A

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.

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
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Part IX-B

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

[illegible]

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	8,869,634
b	Average of monthly cash balances.	1b	100,891
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	8,970,525
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	8,970,525
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	134,558
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	8,835,967
6	Minimum investment return. Enter 5% of line 5.	6	441,798

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	441,798
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	9,555
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	10,878
c	Add lines 2a and 2b.	2c	20,433
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	421,365
4	Recoveries of amounts treated as qualifying distributions.	4	175,000
5	Add lines 3 and 4.	5	596,365
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	596,365

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	136,750
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	136,750
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	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	136,750
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				596,365
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.				8,023,691
f Total of lines 3a through e.	8,023,691			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 136,750				
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).	136,750			
d Applied to 2014 distributable amount.				0
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).)	596,365			596,365
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	7,564,076			
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				0
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	7,564,076			
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				7,427,326
e Excess from 2014. . . .				136,750

Part XIV

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

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation

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:

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

Form **990-PF** (2014)

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)
AETHER REAL ESTATE ASSETS I, LP	P		
AETHER REAL ESTATE ASSETS I, LP	P		
AETHER REAL ESTATE ASSETS II, LP	P		
AETHER REAL ESTATE ASSETS II, LP	P		
FLAG INTERNATIONAL PARTNERS II (OFFSHORE), LP	P		
FLAG INTERNATIONAL PARTNERS II (OFFSHORE), LP	P		
FLAG PRIVATE EQUITY IV (OFFSHORE), LP	P		
FLAG VENTURE PARTNERS VII (OFFSHORE), LP	P		
FLAG VENTURE PARTNERS VII (OFFSHORE), LP	P		
MCCUTCHEN GROUP INV FD 2011 OPPO	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)
160			160
7,504			7,504
		31	-31
11			11
424			424
19,299			19,299
9,671			9,671
2,689			2,689
26,767			26,767
933			933

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	
			160
			7,504
			-31
			11
			424
			19,299
			9,671
			2,689
			26,767
			933

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)
MCCUTCHEN GROUP INV FD 2011 OPPO	P		
MCCUTCHEN GROUP INV FD 2014 OPPO	P		
MCCUTCHEN GROUP INV FD 2014 OPPO	P		
METROPOLITAN REAL ESTATE PARTNERS VII, LP	P		
METROPOLITAN REAL ESTATE PARTNERS VII, LP	P		
TOWNSEND REAL ESTATE ALPHA FUND I, LP	P		
SCHWAB #1149	P		
SCHWAB #1149	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)
19,383			19,383
1,491			1,491
		24	-24
		764	-764
12,845			12,845
9,274			9,274
34,201		34,288	-87
1,189,036		1,002,863	186,173
574			574

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	
			19,383
			1,491
			-24
			-764
			12,845
			9,274
			-87
			186,173
			574

TY 2014 Accounting Fees Schedule

Name: ROOTS AND WINGS

EIN: 20-3885457

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREP FEES	5,275	5,275		0

TY 2014 Distribution from Corpus Election

Name: ROOTS AND WINGS

EIN: 20-3885457

Election: THE FOUNDATION DECLARES THAT IT IS MAKING AN ELECTION UNDER REGS. SECTION 53.4942(A)-3(D)(2) TO VARY THE SOURCE RULES ON A QUALIFYING DISTRIBUTION. THE FOUNDATION ELECTS TO TREAT ALL OF THE 2014 DISTRIBUTABLE AMOUNT OF INCOME AS A DISTRIBUTION OUT OF CORPUS REDUCING THE 2013 EXCESS DISTRIBUTIONS.

TY 2014 Investments - Other Schedule**Name:** ROOTS AND WINGS**EIN:** 20-3885457

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
AETHER REAL ASSETS I, LP	AT COST	184,160	202,017
AETHER REAL ASSETS II, LP	AT COST	108,452	122,198
DRIPTECH, INC.	AT COST	75,000	75,000
FLAG INTERNATIONAL PARTNERS II, LP	AT COST	218,687	292,508
FLAG PRIVATE EQUITY IV, LP	AT COST	176,668	193,253
FLAG VENTURE PARTNERS VII, LP	AT COST	214,384	308,423
GLOBAL PARTNERSHIP SOCIAL INVESTMENT FUND 2010, LLC - PROGRAM RELATED INVMT	AT COST	300,000	300,000
MCCUTCHEN GROUP INVESTMENT FUND SERIES 2011 OPPORTUNISTIC PORTFOLIO	AT COST	263,740	305,003
MCCUTCHEN GROUP INVESTMENT FUND SERIES 2014 OPPORTUNISTIC PORTFOLIO	AT COST	224,256	225,146
METROPOLITAN REAL ESTATE PARTNERS	AT COST	207,996	261,715
CHARLES SCHWAB	AT COST	3,052,686	4,532,321
Q-BLK STRATEGIC PARTNERS, INC SERIES 1 - 2014	AT COST	862,496	1,135,479
BLACKSTONE PARTNERS OFFSHORE	AT COST	1,150,000	1,242,236
TOWNSEND REAL ESTATE ALPHA FUND	AT COST	236,076	277,517

TY 2014 Other Decreases Schedule**Name:** ROOTS AND WINGS**EIN:** 20-3885457

Description	Amount
OTHER ADJUSTMENTS	4,845
NONDEDUCTIBLE EXPENSES FROM K-1S	263
VANGUARD REIT BASIS ADJ	4,560

TY 2014 Other Expenses Schedule**Name:** ROOTS AND WINGS**EIN:** 20-3885457

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MEMBERSHIP FEE	2,500	2,500		0
LICENSE	200	0		0
AETHER REAL ASSETS I, LP - OTHER EXPENSES	20,431	20,431		0
AETHER REAL ASSETS II, LP - OTHER EXPENSES	3,593	3,593		0
MCCUTCHEN GROUP INV FD SERIES 2011 OPP PORTFOLIO - OTHER EXPENSES	454	454		0
MCCUTCHEN GROUP INV FD SERIES 2014 OPP PORTFOLIO - OTHER EXPENSES	129	129		0
METROPOLITAN REAL ESTATE PARTNERS VII, LP - OTHER EXPENSES	4,029	4,029		0
TOWNSEND REAL ESTATE ALPHA FUND I	2	2		0

TY 2014 Other Income Schedule

Name: ROOTS AND WINGS
EIN: 20-3885457

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
AETHER REAL ASSETS I, LP - ORDINARY INCOME (LOSS)	26,988	26,988	26,988
AETHER REAL ASSETS I, LP - PORTFOLIO INCOME (LOSS)	36	36	36
AETHER REAL ASSETS I, LP - ROYALTIES	1,293	1,293	1,293
AETHER REAL ASSETS I, LP - OTHER INCOME (LOSS)	1,629	1,629	1,629
AETHER REAL ASSETS I, LP - RENTAL INCOME (LOSS)	6	6	6
AETHER REAL ASSETS I, LP - OTHER RENTAL INCOME (LOSS)	1	1	1
AETHER REAL ASSETS I, LP - SEC 1231	56,015	56,015	56,015
AETHER REAL ASSETS II, LP - ORDINARY INCOME (LOSS)	811	811	811
AETHER REAL ASSETS II, LP - RENTAL INCOME (LOSS)	27	27	27
AETHER REAL ASSETS II, LP - SEC 1231	4,682	4,682	4,682
AETHER REAL ASSETS II, LP - OTHER INCOME (LOSS)	418	418	418
AETHER REAL ASSETS II, LP - PORTFOLIO INCOME (LOSS)	16	16	16
MCCUTCHEN GRP INV FD SERIES 2011 OPP PORTFOLIO - ORDINARY INCOME (LOSS)	916	916	916
MCCUTCHEN GRP INV FD SERIES 2011 OPP PORTFOLIO - RENTAL INCOME (LOSS)	-88	-88	-88
MCCUTCHEN GRP INV FD SERIES 2011 OPP PORTFOLIO - OTHER RENTAL INCOME (LOSS)	1,010	1,010	1,010
MCCUTCHEN GRP INV FD SERIES 2011 OPP PORTFOLIO - ROYALTIES	8	8	8
MCCUTCHEN GRP INV FD SERIES 2011 OPP PORTFOLIO - SEC 1231	4,057	4,057	4,057
MCCUTCHEN GRP INV FD SERIES 2011 OPP PORTFOLIO - PORTFOLIO INCOME (LOSS)	5,957	5,957	5,957
MCCUTCHEN GRP INV FD SERIES 2011 OPP PORTFOLIO - OTHER INCOME (LOSS)	6	6	6
MCCUTCHEN GRP INV FD SERIES 2014 OPP PORTFOLIO - ORDINARY INCOME (LOSS)	-561	-561	-561
MCCUTCHEN GRP INV FD SERIES 2014 OPP PORTFOLIO - RENTAL INCOME (LOSS)	380	380	380
MCCUTCHEN GRP INV FD SERIES 2014 OPP PORTFOLIO - OTHER RENTAL INCOME (LOSS)	474	474	474
MCCUTCHEN GRP INV FD SERIES 2014 OPP PORTFOLIO - ROYALTY INCOME (LOSS)	4	4	4
MCCUTCHEN GRP INV FD SERIES 2014 OPP PORTFOLIO - OTHER PORT INCOME (LOSS)	3,746	3,746	3,746
MCCUTCHEN GRP INV FD SERIES 2014 OPP PORTFOLIO - OTHER INCOME (LOSS)	4	4	4
METROPOLITAN REAL ESTATE PARTNERS VII, LP - ORDINARY BUSINESS INCOME	111	111	111
METROPOLITAN REAL ESTATE PARTNERS VII, LP - RENTAL INCOME (LOSS)	-423	-423	-423
METROPOLITAN REAL ESTATE PARTNERS VII, LP - SEC 1231	11,234	11,234	11,234
METROPOLITAN REAL ESTATE PARTNERS VII, LP - OTHER PORTFOLIO INCOME (LOSS)	1,631	1,631	1,631
METROPOLITAN REAL ESTATE PARTNERS VII, LP - OTHER INCOME (LOSS)	565	565	565
METROPOLITAN REAL ESTATE PARTNERS VII, LP - OTHER INVESTMENT INCOME	334	334	334
TOWNSEND REAL ESTATE ALPHA FUND I, L P - RENTAL INCOME (LOSS)	-765	-765	-765
TOWNSEND REAL ESTATE ALPHA FUND I, L P - SECTION 1231 INCOME (LOSS)	7,967	7,967	7,967
TOWNSEND REAL ESTATE ALPHA FUND I, L P - OTHER INCOME (LOSS)	4,075	4,075	4,075

TY 2014 Other Professional Fees Schedule

Name: ROOTS AND WINGS

EIN: 20-3885457

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT MANAGEMENT FEES	37,310	37,310		0
AETHER REAL ASSETS I, LP	5,191	5,191		0
AETHER REAL ASSETS II, LP	6,124	6,124		0
MCCUTCHEN GROUP INVESTMENT FUND SERIES 2011 OPPORTUNISTIC PORTFOLIO	7,589	7,589		0
MCCUTCHEN GROUP INVESTMENT FUND SERIES 2014 OPPORTUNISTIC PORTFOLIO	9,388	9,388		0
METROPOLITAN REAL ESTATE PARTNERS VII, LP	2,273	2,273		0
TOWNSEND REAL ESTATE ALPHA FUND I, L P	5,788	5,788		0
FLAG INTERNATIONAL PARTNERS II	419	419		0
FLAG PRIVATE EQUITY IV	1,630	1,630		0
FLAG VENTURES PARTNERS VII	114	114		0

TY 2014 Taxes Schedule

Name: ROOTS AND WINGS

EIN: 20-3885457

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FOREIGN TAXES	4,384	4,384		0
FEDERAL EXCISE TAXES	8,000	0		0