



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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 JOSEPH T AND HELEN M SIMPSON FOUNDATION		A Employer identification number 23-6242538	
Number and street (or P O box number if mail is not delivered to street address) 1100 WEHRLE DRIVE 2ND FLOOR		B Telephone number (see instructions) (716) 842-5506	
City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14221		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ 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) \$ 4,488,306		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.	106,767	106,223		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	30,827			
	b Gross sales price for all assets on line 6a 288,720				
	7 Capital gain net income (from Part IV, line 2) . . .		30,827		
	8 Net short-term capital gain			0	
	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)	3,550			
	12 Total. Add lines 1 through 11	141,144	137,050		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	41,897	41,897		
	14 Other employee salaries and wages		0	0	0
	15 Pension plans, employee benefits		0	0	
	16a Legal fees (attach schedule)				0
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				0
	17 Interest				0
	18 Taxes (attach schedule) (see instructions)	9,655	291		0
	19 Depreciation (attach schedule) and depletion . . .	0	0		
	20 Occupancy				
	21 Travel, conferences, and meetings		0	0	
	22 Printing and publications		0	0	
	23 Other expenses (attach schedule)	94,126	94,126		
	24 Total operating and administrative expenses. Add lines 13 through 23	145,678	136,314	0	0
	25 Contributions, gifts, grants paid	214,875			214,875
	26 Total expenses and disbursements. Add lines 24 and 25	360,553	136,314	0	214,875
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-219,409			
	b Net investment income (if negative, enter -0-)		736		
	c Adjusted net income (if negative, enter -0-)			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	226,599	223,952	223,952
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____		0	0
	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 ▶ _____ 0			
	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)	2,141,224	1,924,443	4,264,354
	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)			0
	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)	2,367,823	2,148,395	4,488,306	
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	
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	2,367,823	2,148,395	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see instructions)	2,367,823	2,148,395	
31	Total liabilities and net assets/fund balances (see instructions) . . .	2,367,823	2,148,395		

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 2,367,823
2	Enter amount from Part I, line 27a	2 -219,409
3	Other increases not included in line 2 (itemize) ▶ _____	3 525
4	Add lines 1, 2, and 3	4 2,148,939
5	Decreases not included in line 2 (itemize) ▶ _____	5 544
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6 2,148,395

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)
1 a	23106 472 PIMCO FDS TOTAL RETURN FUND		2012-05-31	2014-10-08
b	153 513 PIMCO FDS TOTAL RETURN FUND		2013-12-11	2014-10-08
c	CAPITAL GAIN DIVIDENDS	P		
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 253,016		256,246	-3,230
b 1,681		1,647	34
c			34,023
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			-3,230
b			34
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	30,827
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	286,625	4,432,275	0 064668
2012	262,475	4,241,252	0 061886
2011	250,550	4,508,405	0 055574
2010	340,900	4,349,430	0 078378
2009	431,900	4,402,733	0 098098

2	Total of line 1, column (d).	2	0 358604
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 071721
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	4,528,697
5	Multiply line 4 by line 3.	5	324,803
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	7
7	Add lines 5 and 6.	7	324,810
8	Enter qualifying distributions from Part XII, line 4.	8	214,875

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		1	15
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b			
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	15
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	15
6 Credits/Payments			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	6,052	
b Exempt foreign organizations—tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	0	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d.		7	6,052
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	0
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	6,037
11 Enter the amount of line 10 to be Credited to 2015 estimated tax 16 Refunded		11	6,021

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?		Yes	No
		1a		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 \$ (2) On foundation managers \$			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
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) PA			
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				
14	The books are in care of M AND T BANK Telephone no (716) 842-5506 Located at 1100 WEHRLE DRIVE 2ND FLOOR BUFFALO NY ZIP+4 14221			
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? 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	16	Yes	No

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		No
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
M AND T TRUST CO 1100 WEHRLE DRIVE 2ND FLOOR BUFFALO, NY 14221	TRUSTEE 10	17,897		
HUGH J T SIMPSON 76 EMLYN LANE MECHANICSBURG, PA 17015	EXECUTIVE DIRECTOR 10	24,000		
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.	

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	4,408,832
b	Average of monthly cash balances.	1b	188,830
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	4,597,662
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	4,597,662
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	68,965
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	4,528,697
6	Minimum investment return. Enter 5% of line 5.	6	226,435

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	226,435
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	15
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	15
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	226,420
4	Recoveries of amounts treated as qualifying distributions.	4	3,550
5	Add lines 3 and 4.	5	229,970
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	229,970

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	214,875
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	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	214,875
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	214,875
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				229,970
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			0	
b Total for prior years 2012 , 20__ , 20__		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.	211,763			
b From 2010.	123,428			
c From 2011.	27,627			
d From 2012.	53,151			
e From 2013.	71,063			
f Total of lines 3a through e.	487,032			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 214,875				
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.				214,875
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).)	15,095			15,095
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	471,937			
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) . . .	196,668			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	275,269			
10 Analysis of line 9				
a Excess from 2010. . . .	123,428			
b Excess from 2011. . . .	27,627			
c Excess from 2012. . . .	53,151			
d Excess from 2013. . . .	71,063			
e Excess from 2014. . . .				

Part XIV

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

3

Part XV

1

2

Time	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
Time	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

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	214,875
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to

Form **990-PF** (2014)

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				
BETHESDA MISSION 611 REILY ST HARRISBURG,PA 17102	NONE	PC	GENERAL OPERATING	2,500
HOSPICE OF CENTRAL PENNSYLVANIA 1320 LINGLESTOWN ROAD HARRISBURG,PA 17110	NONE	PC	PUBLIC SUPPORT	1,500
PINNACLE HEALTH FDN-REHAB HOSPITAL PO BOX 8700 HARRISBURG,PA 171058700	NONE	PC	PUBLIC SUPPORT	60,000
DAUPHIN COUNTY LIBRARY SYSTEMS 101 WALNUT ST HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	500
HUMANE SOCIETY OF HARRISBURG 7790 GRAYSON ROAD HARRISBURG,PA 17111	NONE	PC	PUBLIC SUPPORT	500
MESSIAH COLLEGE PO BOX 3010 GRANTHAM,PA 17027	NONE	PC	PUBLIC SUPPORT	1,000
SALVATION ARMY INC PO BOX 61798 HARRISBURG,PA 171061798	NONE	PC	PUBLIC SUPPORT	3,500
LEADERSHIP INSTITUTE 1101 NORTH HIGHLAND STREET ARLINGTON,VA 22201	NONE	PC	PUBLIC SUPPORT	1,500
HERITAGE FOUNDATION 214 MASSACHUSETTS AVE NE WASHINGTON,DC 20002	NONE	PC	GENERAL OPERATING	2,500
SUSQUEHANNA ART MUSEUM 301 MARKET STREET HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	5,250
THEATRE HARRISBURG 513 HURLOCK STREET HARRISBURG,PA 171101489	NONE	PC	PUBLIC SUPPORT	2,500
CUMB-PERRY ASSN RET CIT CTR IND 262 SILVER SPRING ROAD MECHANICSBURG,PA 17055	NONE	PC	PUBLIC SUPPORT	1,000
WITF PO BOX 1333 HARRISBURG,PA 171051333	NONE	PC	PUBLIC SUPPORT	1,500
HUMMELSTOWN HISTORICAL SOCIETY N ROSANNA NORTH ALLEY HUMMELSTOWN,PA 17036	NONE	PC	PUBLIC SUPPORT	250
ST LABRE INDIAN SCHOOL MAJOR AND PLANNED GIVING DEPARTMENT PO BOX 797 ASHLAND,MT 59003	NONE	PC	PUBLIC SUPPORT	600
Total  3a				214,875

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				
TEEN CHALLENGE-HARRISBURG PO BOX 3143 HARRISBURG,PA 17105	NONE	PC	PUBLIC SUPPORT	400
VERMONT ACADEMY 20 PLEASANT ST SAXTONS RIVER,VT 05154	NONE	PC	PUBLIC SUPPORT	1,000
WCNY PO BOX 2400 SYRACUSE,NY 13220	NONE	SO-DP	PUBLIC SUPPORT	200
BOYS & GIRLS CLUB OF CENTRAL PA BERRYHILL HUMMEL STREETS HARRISBURG,PA 171041799	NONE	PC	GENERAL OPERATING	4,000
HARRISBURG SYMPHONY ASSOC ATTN JEFF WOODRUFF 800 CORPORATE CIRCLE STE 101 HARRISBURG,PA 17110	NONE	PC	GENERAL OPERATING	7,500
MENTAL HEALTH ASSN OF CAPITAL RGN 200 NORTH THIRD STREET HARRISBURG,PA 17101	NONE	PC	MENTAL HEALTH EDUCATION AND	450
GOODWILL KEYSTONE AREA 1150 GOODWILL DR HARRISBURG,PA 171012400	NONE	PC	GENERAL OPERATING	1,500
AMERICAN CANCER SOCIETY ALLENBURY PO BOX 7 BOILING SPRINGS,PA 17007	NONE	PC	PUBLIC SUPPORT	1,000
AMERICAN RED CROSS OF SUSQUEHANNA VALLEY 1804 N SIXTH ST HARRISBURG,PA 17110	NONE	PC	PUBLIC SUPPORT	1,500
HARRISBURG AREA RIVERBOAT SOCIETY PO BOX 910 HARRISBURG,PA 17108	NONE	PC	PUBLIC SUPPORT	300
HARRISBURG CHORAL SOCIETY PO BOX 450 HARRISBURG,PA 17108	NONE	PC	PUBLIC SUPPORT	200
JOSEPH T SIMPSON PUBLIC LIBRARY 16 N CHESTNUT ST MECHANICSBURG,PA 17055	NONE	PC	PUBLIC SUPPORT	1,000
MARKET SQUARE CONCERTS 525 W WINDING HILL RD MECHANICSBURG,PA 17055	NONE	PC	PUBLIC SUPPORT	4,000
MCDANIEL COLLEGE 2 COLLEGE HILL WESTMINSTER,MD 21157	NONE	PC	PUBLIC SUPPORT	1,500
METROPOLITAN OPERA GUILD LINCOLN CENTER NEW YORK,NY 10023	NONE	PC	PUBLIC SUPPORT	1,000
Total  3a				214,875

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				
OPEN STAGE OF HARRISBURG 223 WALNUT ST HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	750
PINNACLE HEALTH AUXILIARY PO BOX 8700 HARRISBURG,PA 17105	NONE	PC	PUBLIC SUPPORT	500
SILVER SPRING PRES CHURCH SILVER SPRING RD MECHANICSBURG,PA 17055	NONE	PC	PUBLIC SUPPORT	5,000
SPECIAL OLYMPICS PA 4076 MARKET STREET CAMP HILL,PA 17011	NONE	PC	PUBLIC SUPPORT	450
UNITED WAY OF THE CAPITAL REGION 2235 MILLENIUM WAY ENOLA,PA 17025	NONE	PC	PUBLIC SUPPORT	30,000
YMCA FRONT AND NORTH STREETS HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	4,000
WXPN 3025 WALNUT ST PHILADELPHIA,PA 19104	NONE	PC	PUBLIC SUPPORT	200
WEST SHORE E M S 503 N 21 STREET CAMP HILL,PA 17011	NONE	PC	PUBLIC SUPPORT	200
HARRISBURG SHAKESPEARE FESTIVAL 605 STRAWBERRY SQUARE HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	500
HISTORICAL SOCIETY OF DAUPHIN COUNTY 219 S FRONT STREET HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	250
MECHANICSBURG AREA MEALS ON WHEELS INC PO BOX 1093 MECHANICSBURG,PA 17055	NONE	PC	PUBLIC SUPPORT	500
NATIONAL CIVIL WAR MUSEUM PO BOX 1861 HARRISBURG,PA 17105	NONE	PC	PUBLIC SUPPORT	300
NATIONAL MS SOCIETY OF CENTRAL PA PO BOX 2067 HARRISBURG,PA 17105	NONE	PC	PUBLIC SUPPORT	1,000
NEW HOPE MINISTRIES 5228 E TRINDLE RD MECHANICSBURG,PA 17050	NONE	PC	PUBLIC SUPPORT	3,000
SONSHINE MINISTRIES PO BOX 3006 HARRISBURG,PA 17105	NONE	PC	PUBLIC SUPPORT	3,500
Total  3a				214,875

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>				
US SKI TEAM FOUNDATION PO BOX 97254 WASHINGTON,DC 20077	NONE	PC	PUBLIC SUPPORT	200
UCP CENTRAL PA 925 KUBDA KABE CAMP HILL,PA 17011	NONE	PC	PUBLIC SUPPORT	1,200
UPPER ALLEN TOWNSHIP FIRE COMPANY 104 GETTYSBURG PIKE MECHANICSBURG,PA 17055	NONE	PC	PUBLIC SUPPORT	200
WEDNESDAY CLUB SCHOLARSHIP FUND 301 MARKET STREET HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	500
WETA 2775 S QUINCY ST ARLINGTON,VA 22206	NONE	PC	PUBLIC SUPPORT	550
CENTRAL PA FOOD BANK 3908 COREY HARRISBURG,PA 17109	NONE	PC	PUBLIC SUPPORT	1,000
FOUNDATION FOR ENHANCING COMMUNITIES 200 NORTH THIRD ST HARRISBURG,VA 17108	NONE	PC	PUBLIC SUPPORT	10,000
YMCA-GREATER HARRISBURG 1101 MARKET ST HARRISBURG,PA 17103	NONE	PC	PUBLIC SUPPORT	2,000
COMMONWEALTH FOUNDATION 225 STATE STREET SUITE 302 HARRISBURG,PA 17101	NONE	PC	PUBLIC AWARENESS	1,000
STATE STREET ACADEMY OF MUSIC 110 STATE STREET HARRISBURG,PA 17101	NONE	PC	EDUCATION	500
YMCA - WEST SHORE 410 FALLOWFIELD ROAD CAMP HILL,PA 17011	NONE	PC	PUBLIC SUPPORT	1,000
WORLD SURGICAL FOUNDATION C/O NANCY COHEN 2600 N THIRD ST HARRISBURG,PA 17110	NONE	PC	CHARITABLE	1,000
CAPITAL AREA SCHOOL FOR THE ARTS 223 WALNUT ST HARRISBURG,PA 17101	NONE	PC	EDUCATION	1,000
CENTRAL PA YOUTH BALLET 5 NORTH ORANGE ST SUITE 3 CARLISLE,PA 17013	NONE	PC	PUBLIC SUPPORT	500
CUMBERLAND COUNTY HISTORICAL SOCIETY 21 N PITT ST CARLISLE,PA 17013	NONE	PC	PUBLIC SUPPORT	800
Total  3a				214,875

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				
CULTURAL ENRICHMENT FUND 301 MARKET ST HARRISBURG,PA 17108	NONE	PC	PUBLIC SUPPORT	4,000
RONALD MCDONALD HOUSE 745 W GOVERNOR RAOD HERSHEY,PA 17033	NONE	PC	PUBLIC SUPPORT	800
CHILDRENS MIRACLE NETWORK-PENN STATE CHILDRENS HOSPITAL 500 UNIVERSITY DRIVE HERSHEY,PA 17033	NONE	PC	PROVIDE MEDICAL CARE FOR	300
TRINITY HIGH SCHOOL 3601 SIMPSON FERRY ROAD CAMP HILL,PA 17011	NONE	PC	EDUCATION	2,000
WYOMING SEMINARY 201 NORTH SPRAGUE AVE KINGSTON,PA 18704	NONE	PC	EDUCATION	500
NATIVITY SCHOOL OF HARRISBURG 2135 NORTH 6TH ST HARRISBURG,PA 17110	NONE	PC	EDUCATION	500
SIDNEY KIMMEL CANCER CENTER JOHNS HOPKINS MEDICAL CENTER 401 N BROADWAY BALTIMORE,MD 21231	NONE	PC	CANCER CARE AND RESEARCH	1,000
GAUDENZIA 1910 N SECOND ST HARRISBURG,PA 17102	NONE	PC	GENERAL OPERATING	300
BIG BROTHERSBIG SISTERS OF CAPITAL REGION 1500 N SECOND ST HARRISBURG,PA 17102	NONE	PC	GENERAL OPERATING	200
HOMELAND CENTER 1901 N FIFTH STREET HARRISBURG,PA 17102	NONE	PC	GENERAL OPERATING	1,500
WRTI-FM 1509 CECIL B MOORE AVE 3RD FL PHILADELPHIA,PA 19121	NONE	PC	GENERAL OPERATING	500
GAMUT THEATRE GROUP 605 STRAWBERRY SQUARE HARRISBURG,PA 17101	NONE	PC	PUBLIC SUPPORT	6,250
UNITED METHODIST HOME FOR CHILDREN 5120 SIMPSON FERRY RD MECHANICSBURG,PA 17055	NONE	PC	PUBLIC SUPPORT	750
HEALTH MINISTRIES OF CHRIST LUTHERAN CHURCH 124 SOUTH 13TH STREET HARRISBURG,PA 17104	NONE	PC	SUPPORT	1,500
EXPONENT PHILANTHROPY 1720 N STREET NW WASHINGTON,DC 20036	NONE	PC	SUPPORT	1,025
Total  3a				214,875

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>				
GIRL SCOUTS OF CONNECTICUT CAMPERSHIP FUND 340 WASHINGTON ST HARTFORD,CT 06106	NONE	PC	SUPPORT	1,000
GIRL SCOUTS IN THE HEART OF PA 350 HALE AVENUE HARRISBURG,PA 17104	NONE	PC	SUPPORT	200
HAMILTON HEALTH CENTER 110 S 17TH STREET HARRISBURG,PA 17104	NONE	PC	SUPPORT	10,000
BRAIN & BEHAVIOR RESEARCH FOUNDATION 90 PARK AVENUE NEW YORK,NY 10016	NONE	PC	SUPPORT	800
Total  3a				214,875

**TY 2014 Investments Corporate
Stock Schedule**

Name: JOSEPH T AND HELEN M SIMPSON FOUNDATION
EIN: 23-6242538

Name of Stock	End of Year Book Value	End of Year Fair Market Value
COLGATE PALMOLIVE COMPANY	32,868	89,947
PEPSICO INC	29,681	66,192
JOHNSON & JOHNSON	65,721	125,484
WELLS FARGO & COMPANY	44,788	109,640
CHEVRON CORP	55,082	168,270
BOEING COMPANY		
HARSCO CORP	26,124	349,465
TEVA PHARMACEUTICALS		
MICROSOFT CORP		
AMGEN INC	35,640	95,574
EXPRESS SCRIPTS INC	22,196	237,076
J P MORGAN CHASE & CO		
CISCO SYSTEMS INC	26,782	55,630
INTERNATIONAL BUSINESS MACHINE	49,833	80,220
HARBOR INT'L FUND #11	159,146	256,220
EMERSON ELECTRIC	59,438	141,979
VERIZON COMMUNICATIONS	43,760	70,170
EXXON MOBIL	24,899	64,715
CONOCOPHILLIPS	56,251	165,744
ABBOTT LABORATORIES	15,962	36,016
UNITED TECHNOLOGIES	42,872	92,000
CVS	35,350	173,358
PROCTOR AND GAMBLE	44,203	72,872
BAXTER INTERNATIONAL	30,576	58,632
GILEAD SCIENCES	25,133	169,668
EOG RESOURCES	32,486	82,863
SCHLUMBERGER LTD	54,330	59,787
GOLDMAN SACHS GROUP	73,116	87,224
APPLE COMPUTER INC	36,616	309,064
QUALCOMM INC	30,200	59,464

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CRM MID CAP VALUE FUND	168,928	180,433
FEDERATED STRAT VAL FUND	54,512	48,426
PHILIP MORRIS INTERNATIONAL	26,816	57,015
INTUITIVE SURGICAL INC	21,535	105,788
DUPONT E I DE NE MOURS		
FREEPORT MCMORAN COPPER & GOLD		
GOOGLE INC	15,562	26,533
VANGUARD SM CAP VALUE #860	35,000	53,428
FEDERATED TOTAL RETURN	255,034	247,315
PIMCO TOTAL RETURN		
GENERAL ELECTRIC	31,094	30,324
PRECISION CASTPARTS CORP	50,903	48,176
LOWES COMPANIES	40,178	55,040
ABBVIE INC	17,310	52,352
CELGENE CORP	38,916	55,930
GOOGLE INC CLASS C	15,602	26,320

TY 2014 Other Decreases Schedule

Name: JOSEPH T AND HELEN M SIMPSON FOUNDATION

EIN: 23-6242538

Description	Amount
RETURN OF CAPITAL ADJUSTMENT	544

TY 2014 Other Expenses Schedule

Name: JOSEPH T AND HELEN M SIMPSON FOUNDATION

EIN: 23-6242538

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
OTHER NON-ALLOCABLE EXPENSE -	66,374	66,374		0
OTHER NON-ALLOCABLE EXPENSE -	27,752	27,752		0

TY 2014 Other Income Schedule

Name: JOSEPH T AND HELEN M SIMPSON FOUNDATION

EIN: 23-6242538

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
CONTRIBUTION RECOVERY	3,550	0	

TY 2014 Other Increases Schedule

Name: JOSEPH T AND HELEN M SIMPSON FOUNDATION

EIN: 23-6242538

Description	Amount
ROUNDING	0
MUTUAL FUND ADJUSTMENT	525

TY 2014 Taxes Schedule**Name:** JOSEPH T AND HELEN M SIMPSON FOUNDATION**EIN:** 23-6242538

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAXES PRIOR YEAR BALAN	3,312	0		0
FEDERAL ESTIMATED TAX DEPOSITS	6,052	0		0
FOREIGN TAXES ON NONQUALIFIED	291	291		0