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Form 990-PF

Return of Private Foundation

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

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of foundation: OPPENHEIM FOUNDATION. A Employer identification number: 23-6296919. B Telephone number: (see instructions). C If exemption application is pending, check here. D 1. Foreign organizations, check here. D 2. Foreign organizations meeting the 85% test, check here and attach computation. E If private foundation status was terminated under section 507(b)(1)(A), check here. F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here.

Table with 5 columns: (a) Revenue and expenses per books, (b) Net investment income, (c) Adjusted net income, (d) Disbursements for charitable purposes. Rows include Revenue (1-12) and Operating and Administrative Expenses (13-26). Total revenue: 285,782; Total expenses: 356,324; Net investment income: 18,716.

		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	50,051	60,360	60,360
	2 Savings and temporary cash investments	78,243	49,951	49,951
	3 Accounts receivable ▶ <u>454</u>			
	Less allowance for doubtful accounts ▶ _____	487	454	454
	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	500	500	500
	10a Investments—U S and state government obligations (attach schedule)	149,639 <input checked="" type="checkbox"/>	100,025	101,644
	b Investments—corporate stock (attach schedule)	80,725 <input checked="" type="checkbox"/>	76,950	712,220
	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)				
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)	359,645	288,240	925,129	
Liabilities	17 Accounts payable and accrued expenses	2,152	1,289	
	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)	2,152	1,289	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	357,493	286,951	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	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)	357,493	286,951		
31 Total liabilities and net assets/fund balances (see instructions)	359,645	288,240		

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	357,493
2	Enter amount from Part I, line 27a	2	-70,542
3	Other increases not included in line 2 (itemize) ▶ _____	3	
4	Add lines 1, 2, and 3	4	286,951
5	Decreases not included in line 2 (itemize) ▶ _____	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	286,951

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			

(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			
b			
c			
d			
e			

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) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a			
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	
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	216,331	1,285,580	0.168275
2012	196,685	1,278,386	0.153854
2011	161,281	1,344,726	0.119936
2010	163,105	1,315,130	0.124022
2009	156,157	1,357,215	0.115057

2	Total of line 1, column (d).	2	0.681144
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	0.136229
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	1,086,010
5	Multiply line 4 by line 3.	5	147,946
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	187
7	Add lines 5 and 6.	7	148,133
8	Enter qualifying distributions from Part XII, line 4.	8	339,950

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b	1	187
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	
3	Add lines 1 and 2.	3	187
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	
5	Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-	5	187
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	500
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments Add lines 6a through 6d.	7	500
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	313
11	Enter the amount of line 10 to be Credited to 2015 estimated tax 313 Refunded	11	

Part VII-A Statements Regarding Activities

	Yes	No
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?		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>		No
c Did the foundation file Form 1120-POL for this year?		No
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
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>		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>		No
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		No
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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>		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?	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>	Yes	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <input type="checkbox"/> 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>	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>		No
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>		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? Website address N/A	13	Yes	
14	The books are in care of JANE OPPENHEIM Telephone no (570) 347-5208 Located at 718 TAYLOR AVENUE SCRANTON PA ZIP+4 185101819			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	(6) Agree to pay money or property to a government official? (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) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1b	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)? <input type="checkbox"/> Organizations relying on a current notice regarding disaster assistance check here.	1b		
1c	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		
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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i>)	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)

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>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)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Organizations relying on a current notice regarding disaster assistance check here. <input type="checkbox"/></p> <p>c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i></p> <p>6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If "Yes" to 6b, file Form 8870.</i></p> <p>7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	5b		
	6b		No
	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
JANE OPPENHEIM 718 TAYLOR AVENUE SCRANTON, PA 18510	PRES/TREAS 1 00	4,425	0	0
SUSAN DIMOND 718 TAYLOR AVENUE SCRANTON, PA 18510	SECRETARY 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.

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. ▶

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 N/A	
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	1,009,614
b	Average of monthly cash balances.	1b	92,934
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,102,548
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	1,102,548
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	16,538
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,086,010
6	Minimum investment return. Enter 5% of line 5.	6	54,301

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	54,301
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	187
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	187
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	54,114
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	54,114
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	54,114

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	339,950
b	Program-related investments—total from Part IX-B.	1b	
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	339,950
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	187
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	339,763

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				54,114
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.				
b Total for prior years 20__ , 20__ , 20__				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				89,192
b From 2010.				98,038
c From 2011.				94,683
d From 2012.				133,546
e From 2013.				152,458
f Total of lines 3a through e.	567,917			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ <u>339,950</u>				
a Applied to 2013, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2014 distributable amount.				54,114
e Remaining amount distributed out of corpus	285,836			
5 Excess distributions carryover applied to 2014 <i>(If an amount appears in column (d), the same amount must be shown in column (a).)</i>				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	853,753			
b Prior years' undistributed income Subtract line 4b from line 2b.				
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.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
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)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	89,192			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	764,561			
10 Analysis of line 9				
a Excess from 2010.				98,038
b Excess from 2011.				94,683
c Excess from 2012.				133,546
d Excess from 2013.				152,458
e Excess from 2014.				285,836

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

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

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

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

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 before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

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

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

JANE OPPENHEIM
718 TAYLOR AVENUE
SCRANTON, PA 185101819
(570) 347-5208

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

SUBMIT ON LETTERHEAD INDICATING PURPOSE AND AMOUNT REQUESTED

c Any submission deadlines

NONE

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

OPEN TO ALL QUALIFIED CHARITABLE ORGANIZATIONS

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 <i>Paid during the year</i> See Additional Data Table				
Total				3a 339,950
b <i>Approved for future payment</i>				
Total				3b

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>				
UNITED NEIGHBORHOOD CTRS 425 ALDER STREET SCRANTON, PA 18503			CHARITABLE	82,500
KEYSTONE COLLEGE ONE COLLEGE GREEN LA PLUME, PA 18440			CHARITABLE	76,600
HUNTER COLLEGE BROOKDALE 695 PARK AVENUE NEW YORK, NY 10065			CHARITABLE	53,700
FUND FOR REFORM JUDAISM 633 THIRD AVENUE NEW YORK, NY 10017			CHARITABLE	15,000
LACKAWANNA UNITED WAY 615 LACKAWANNA AVE SCRANTON, PA 18510			CHARITABLE	15,000
NE PA PHILHARMONIC 4101 BIRNEY AVENUE MOOSIC, PA 18507			CHARITABLE	10,000
RED BULL THEATRE NEW YORK NY NEW YORK, NY 10012			CHARITABLE	10,000
UNIVERSITY OF SCRANTON 800 LINDEN STREET SCRANTON, PA 18503			CHARITABLE	7,100
JEWISH FAMILY SERVICES SCRANTON PA SCRANTON, PA 18503			CHARITABLE	6,500
WORLD UNION FOR PROGRESSI 633 THIRD AVENUE NEW YORK, NY 10012			CHARITABLE	6,000
EOTC SCRANTON PA SCRANTON PA SCRANTON, PA 18510			CHARITABLE	6,000
EVERHART MUSEUM 1901 MULBERRY STREET SCRANTON, PA 18510			CHARITABLE	5,500
WOMEN OF REFORM JUDAISM 633 THIRD AVENUE NEW YORK, NY 10017			CHARITABLE	5,000
JEWISH FEDERATION OF NEPA 615 JEFFERSON AVENUE SCRANTON, PA 18503			CHARITABLE	5,000
LACKAWANNA PRO BONO SPRUCE STREET SCRANTON, PA 18503			CHARITABLE	5,000
Total				339,950

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>				
SCRANTON AREA FOUNDATION 321 SPRUCE ST 6 FL SCRANTON, PA 18503			CHARITABLE	5,000
CONGREGATION EMANU-EL 1 EAST 65TH STREET NEW YORK, NY 10065			CHARITABLE	4,550
TEMPLE HESED KNOX ROAD SCRANTON, PA 18503			CHARITABLE	3,200
COMMONWEALTH MEDICAL COLL SCRANTON PA SCRANTON, PA 18510			CHARITABLE	2,000
VOLUNTARY ACTION CENTER SCRANTON PA SCRANTON, PA 18503			CHARITABLE	2,000
ART FOR ARTISTS 514 LACKAWANNA AVE SCRANTON, PA 18503			CHARITABLE	1,500
HOPE FOR HAITI NAPLES FL NAPLES, FL 34102			CHARITABLE	1,100
ALLIED SERVICES SCRANTON PA SCRANTON, PA 18510			CHARITABLE	1,000
JEWISH HOME OF EASTERN PA 1101 VINE STREET SCRANTON, PA 18510			CHARITABLE	1,000
WVIA TV 100 WVIA WAY AVOCA, PA 18641			CHARITABLE	1,000
WOMEN'S RESOURCE CENTER 620 MADISON AVE SCRANTON, PA 18504			CHARITABLE	1,000
MARYWOOD UNIVERSITY 2300 ADAMS AVE SCRANTON, PA 18509			CHARITABLE	1,000
SCRANTON SHAKESPEARE FESTIVAL 1761 CAPOUSE AVE SCRANTON, PA 18509			CHARITABLE	1,000
THE NEW ISRAEL FUND 330 SEVENTH AVE NEW YORK, NY 10001			CHARITABLE	1,000
JEWISH COMMUNITY CENTER SCRANTON PA SCRANTON, PA 18503			CHARITABLE	700
Total				339,950

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>				
ST FRANCIS KITCHEN SCRANTON PA SCRANTON, PA 18503			CHARITABLE	700
THE FORTUNE SOCIETY 29-76 NORTHERN BLVD QUEENS, NY 11101			CHARITABLE	500
COUNTRYSIDE CONSERVANCY PO BOX 55 LAPLUME, PA 18440			CHARITABLE	500
CHILDREN'S ADVOCACY CENTER 1710 MULBERRY ST SCRANTON, PA 18510			CHARITABLE	250
SCRANTON LACKAWANNA HUMAN DEVELOP 135 FRANKLIN AVE SCRANTON, PA 18503			CHARITABLE	200
WAVERLY COMMUNITY HOUSE WAVERLY PA WAVERLY, PA 18471			CHARITABLE	200
FRIENDS OF THE POOR 2300 ADAMS AVE SCRANTON, PA 18509			CHARITABLE	200
THE JEWISH BRAILLE INSTITUTE 110 EAST 30TH STREET NEW YORK, NY 10016			CHARITABLE	200
BOYS AND GIRLS CLUB OF NEP 609 ASH STREET SCRANTON, PA 18510			CHARITABLE	150
PARKINSONS DISEASE FOUNDATION 1359 BROADWAY SUITE 1509 NEW YORK, NY 10018			CHARITABLE	100
MACULA FOUNDATION 210 EAST 64TH STREET NEW YORK, NY 10065			CHARITABLE	100
PA ASSOC FOR THE BLIND SCRANTON PA SCRANTON, PA 18503			CHARITABLE	100
MEALS ON WHEELS 541 WYOMING AVE SCRANTON, PA 18509			CHARITABLE	100
MEMORIAL SLOAN KETTERING CANCER CEN 1275 YORK AVE NEW YORK, NY 10065			CHARITABLE	100
THE EDUCATION ALLIANCE 197 EAST BROADWAY NEW YORK, NY 10002			CHARITABLE	100
Total				339,950

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>				
LACKAWANNA HISTORICAL SOCIETY 232 MONROE AVE SCRANTON, PA 18510			CHARITABLE	100
CONGREGATION M'KOR SHALOM 850 E EVESHAM RD CHEERY HILL, NJ 08003			CHARITABLE	100
BARNERT TEMPLE 747 - NJ-208 FRANKLIN LAKES, NJ 07417			CHARITABLE	100
GRIFFIN POND ANIMAL SHELTER 967 GRIFFIN POND ROAD SOUTH ABINGTON TWP, PA 18411			CHARITABLE	100
SCRANTON SCHOOL FOR THE DEAF 537 VERNARD ROAD CLARKS SUMMIT, PA 18411			CHARITABLE	100
Total				339,950

▶ 3a

TY 2014 Accounting Fees Schedule

Name: OPPENHEIM FOUNDATION

EIN: 23-6296919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT ACCOUNTING FEES	2,150			

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2014 Gain/Loss from Sale of Other Assets Schedule

Name: OPPENHEIM FOUNDATION

EIN: 23-6296919

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
200 SHS EQT CORP COM	1978-08	PURCHASE	2014-04		20,997	155			20,842	
700 SHS EQT CORP COM	1978-08	PURCHASE	2014-06		74,103	543			73,560	
250 SHS EQT CORP COM	1978-08	PURCHASE	2014-05		26,582	194			26,388	
300 SHS EXXON MOBIL CORP	1950-01	PURCHASE	2014-04		30,184	578			29,606	
500 SHS EXXON MOBIL CORP	1950-01	PURCHASE	2014-06		50,587	963			49,624	
200 SHS EXXON MOBIL CORP	1950-01	PURCHASE	2014-08		19,915	385			19,530	
240 SHS UNION PACIFIC CORP	1977-01	PURCHASE	2014-12		29,083	301			28,782	
160 SHS UNION PACIFIC CORP	1980-08	PURCHASE	2014-12		19,389	655			18,734	

**TY 2014 Investments Corporate
Stock Schedule****Name:** OPPENHEIM FOUNDATION**EIN:** 23-6296919

Name of Stock	End of Year Book Value	End of Year Fair Market Value
800 SH COLGATE PALMOLIVE CO.	22,915	55,352
1850 SH EQUITABLE RESOURCES, INC.	42,515	140,045
2300 SH EXXON CORP	4,431	212,635
2000 MERCK & CO., INC.	5,082	113,580
1600 UNION PACIFIC CORP	2,007	190,608

**TY 2014 Investments Government
Obligations Schedule**

Name: OPPENHEIM FOUNDATION

EIN: 23-6296919

**US Government Securities - End of
Year Book Value:** 100,025

**US Government Securities - End of
Year Fair Market Value:** 101,644

**State & Local Government
Securities - End of Year Book
Value:**

**State & Local Government
Securities - End of Year Fair
Market Value:**

TY 2014 Other Expenses Schedule

Name: OPPENHEIM FOUNDATION

EIN: 23-6296919

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
BANK FEES	24			

TY 2014 Other Professional Fees Schedule

Name: OPPENHEIM FOUNDATION

EIN: 23-6296919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MANAGEMENT FEES	7,497			
LEGAL FEES	1,613			

TY 2014 Taxes Schedule**Name:** OPPENHEIM FOUNDATION**EIN:** 23-6296919

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FED EXCISE TAXES - 990 PF	203			