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

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Information about Form 990-PF and its separate instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).

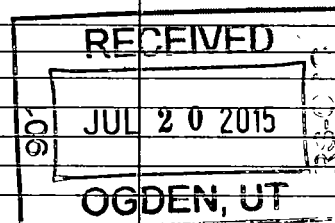
2014

Open to Public Inspection

For calendar year 2014, or tax year beginning , 2014, and ending

Name of foundation <b>THE SAMUEL L. WESTERMAN FOUNDATION</b>		<b>A</b> Employer identification number 23-7108795
Number and street (or P.O. box number if mail is not delivered to street address) 40950 WOODWARD AVENUE		<b>B</b> Telephone number (see instructions) (248) 594-5770
City or town, state or province, country, and ZIP or foreign postal code BLOOMFIELD HILLS MI 48304		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>G</b> Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change		<b>D</b> 1 Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<b>H</b> Check type of organization <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, column (c), line 16) \$ 8,855,406.		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
<b>J</b> Accounting method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis)		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)	
REVENUE	1 Contributions, gifts, grants, etc. received (attach schedule)					
	2 <input checked="" type="checkbox"/> If the foundation is not required to attach Sch B					
	3 Interest on savings and temporary cash investments					
	4 Dividends and interest from securities	167,235.	167,235.			
	5a Gross rents					
	b Net rental income or (loss)					
	6a Net gain or (loss) from sale of assets not on line 10	158,054.	L-6a Stmt			
	b Gross sales price for all assets on line 6a	350,000.				
	7 Capital gain net income (from Part IV, line 2)					
	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)						
	See Line 11 Stmt	17,665.	11,750.			
12 Total Add lines 1 through 11		342,954.	178,985.			
ADMINISTRATIVE EXPENSES	13 Compensation of officers, directors, trustees, etc.	18,000.	10,000.			
	14 Other employee salaries and wages					
	15 Pension plans, employee benefits					
	16a Legal fees (attach schedule)	5,732.	5,732.			
	b Accounting fees (attach sch)					
	c Other prof. fees (attach sch)					
	17 Interest					
	18 Taxes (attach schedule)(see instrs)	See Line 18 Stmt	2,287.	2,287.		
	19 Depreciation (attach sch) and depletion					
	20 Occupancy	1,600.				
	21 Travel, conferences, and meetings	12,770.				
	22 Printing and publications	133.				
	23 Other expenses (attach schedule)					
		See Line 23 Stmt	15,066.		14,095.	
	24 Total operating and administrative expenses Add lines 13 through 23	55,588.	18,019.		14,095.	
25 Contributions, gifts, grants paid	538,500.			538,500.		
26 Total expenses and disbursements Add lines 24 and 25	594,088.	18,019.		552,595.		
27 Subtract line 26 from line 12						
a Excess of revenue over expenses and disbursements	-251,134.					
b Net investment income (if negative, enter -0-)		160,966.				
c Adjusted net income (if negative, enter -0-)						



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SCANNED JUL 29 2015

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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	168,653.	37,166.	37,166.		
	2. Savings and temporary cash investments	0.				
	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 sch)					
	Less: allowance for doubtful accounts	105,000.	0.	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)					
	c. Investments — corporate bonds (attach schedule)					
	LIABILITIES	11. Investments — land, buildings, and equipment basis				
Less: accumulated depreciation (attach schedule)						
12. Investments — mortgage loans						
13. Investments — other (attach schedule)		6,553,313.	6,538,660.	8,818,240.		
14. Land, buildings, and equipment basis		6.				
Less: accumulated depreciation (attach schedule)			6.	0.		
15. Other assets (describe)						
16. Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I).		6,826,966.	6,575,832.	8,855,406.		
17. Accounts payable and accrued expenses						
18. Grants payable						
19. Deferred revenue						
20. Loans from officers, directors, trustees, & other disqualified persons						
21. Mortgages and other notes payable (attach schedule)						
22. Other liabilities (describe)						
23. Total liabilities (add lines 17 through 22)						
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.			X		
	27. Capital stock, trust principal, or current funds	10,160,383.	6,575,832.			
	28. Paid-in or capital surplus, or land, bldg, and equipment fund					
	29. Retained earnings, accumulated income, endowment, or other funds	-3,333,417.				
	30. Total net assets or fund balances (see instructions)	6,826,966.	6,575,832.			
	31. Total liabilities and net assets/fund balances (see instructions)	6,826,966.	6,575,832.			

## 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	6,826,966.
2. Enter amount from Part I, line 27a	2	-251,134.
3. Other increases not included in line 2 (itemize)	3	
4. Add lines 1, 2, and 3	4	6,575,832.
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	6,575,832.

**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 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (month, day, year)	(d) Date sold (month, day, year)
1 a				
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			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Column (h) gain minus column (k), but not less than -0-) or Losses (from column (h))
(i) Fair Market Value as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of column (i) over column (j), if any	
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss) . . . . .	<div style="border: 1px solid black; padding: 2px;">           If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7         </div>	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 the 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 (column (b) divided by column (c))
2013	465,983.	7,931,775.	0.058749
2012	528,371.	7,611,201.	0.069420
2011	450,400.	7,575,278.	0.059457
2010	471,099.	7,270,460.	0.064796
2009	461,996.	6,862,851.	0.067318

2 Total of line 1, column (d) . . . . .	2	0.319740
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	0.063948
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5. . . . .	4	8,641,594.
5 Multiply line 4 by line 3 . . . . .	5	552,613.
6 Enter 1% of net investment income (1% of Part I, line 27b) . . . . .	6	1,610.
7 Add lines 5 and 6. . . . .	7	554,223.
8 Enter qualifying distributions from Part XII, line 4 . . . . .	8	552,595.

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 instructions)**

1 a 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 instrs)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	3,219.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, column (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	3,219.
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	3,219.
6 Credits/Payments			
a 2014 estimated tax prmts and 2013 overpayment credited to 2014	6 a	1,708.	
b Exempt foreign organizations — tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d	7	1,708.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	1,511.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0.	
11 Enter the amount of line 10 to be credited to 2015 estimated tax	0.	Refunded	11

**Part VII-A Statements Regarding Activities**

	Yes	No
1 a 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?		X
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?		X
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? If 'Yes,' attach a detailed description of the activities		X
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		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
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? If 'Yes,' attach the statement required by General Instruction T		X
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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, column (c), and Part XIV.	X	
8 a Enter the states to which the foundation reports or with which it is registered (see instructions) MI - Michigan		
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	X	
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		X
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses		X

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**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		X
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		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address . . . . . N/A				
14	The books are in care of James H. LoPrete Telephone no. (248) 594-5770			
Located at 40950 Woodward Avenue, Suite 306 Bloomfield Hills MI ZIP +4 48304				
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		X
See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1) 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
<b>1 a</b> 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	
<b>b</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)?		1 b
Organizations relying on a current notice regarding disaster assistance check here		
<b>c</b> 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?		1 c X
<b>2</b> 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))		
<b>a</b> 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>b</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)		2 b
<b>c</b> 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 __		
<b>3 a</b> 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>b</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.)		3 b
<b>4 a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		4 a X
<b>b</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?		4 b X

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**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)****5 a** 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)?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)

**6 a** 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? ☐ Yes ☒ No

If 'Yes' to 6b, file Form 8870

**7 a** 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? ☐ Yes ☒ No**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
James H. LoPrete 40950 Woodward Avenue Suite 306 Bloomfield Hills MI 48304	President 2.00	2,000.	0.	0.
Martha M. Muir 14532 Indian Trails Drive Grand Haven MI 49417	Vice Pres/Treasurer 2.00	2,000.	0.	0.
Kent G. LoPrete 4739 N. Pennsylvania Avenue Indianapolis IN 46205	Vice Pres/Asst Secretary 1.00	2,000.	0.	0.
See Information about Officers, Directors, Trustees, Etc. -----		12,000.	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 ☐ None





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

<b>1</b> Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
<b>a</b> Average monthly fair market value of securities . . . . .	<b>1 a</b>	8,633,920.
<b>b</b> Average of monthly cash balances . . . . .	<b>1 b</b>	130,522.
<b>c</b> Fair market value of all other assets (see instructions) . . . . .	<b>1 c</b>	8,750.
<b>d</b> Total (add lines 1a, b, and c) . . . . .	<b>1 d</b>	8,773,192.
<b>e</b> Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1 e</b>	
<b>2</b> Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1d . . . . .	<b>3</b>	8,773,192.
<b>4</b> Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions) . . . . .	<b>4</b>	131,598.
<b>5</b> Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4 . . . . .	<b>5</b>	8,641,594.
<b>6</b> Minimum investment return. Enter 5% of line 5 . . . . .	<b>6</b>	432,080.

**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.)

<b>1</b> Minimum investment return from Part X, line 6 . . . . .	<b>1</b>	432,080.
<b>2 a</b> Tax on investment income for 2014 from Part VI, line 5 . . . . .	<b>2 a</b>	3,219.
<b>b</b> Income tax for 2014 (This does not include the tax from Part VI) . . . . .	<b>2 b</b>	
<b>c</b> Add lines 2a and 2b . . . . .	<b>2 c</b>	3,219.
<b>3</b> Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	<b>3</b>	428,861.
<b>4</b> Recoveries of amounts treated as qualifying distributions . . . . .	<b>4</b>	
<b>5</b> Add lines 3 and 4 . . . . .	<b>5</b>	428,861.
<b>6</b> Deduction from distributable amount (see instructions) . . . . .	<b>6</b>	
<b>7</b> Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	<b>7</b>	428,861.

**Part XII Qualifying Distributions** (see instructions)

<b>1</b> Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
<b>a</b> Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26 . . . . .	<b>1 a</b>	552,595.
<b>b</b> Program-related investments — total from Part IX-B . . . . .	<b>1 b</b>	
<b>2</b> Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	<b>2</b>	
<b>3</b> Amounts set aside for specific charitable projects that satisfy the		
<b>a</b> Suitability test (prior IRS approval required) . . . . .	<b>3 a</b>	
<b>b</b> Cash distribution test (attach the required schedule) . . . . .	<b>3 b</b>	
<b>4</b> Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4 . . . . .	<b>4</b>	552,595.
<b>5</b> 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) . . . . .	<b>5</b>	0.
<b>6</b> Adjusted qualifying distributions. Subtract line 5 from line 4 . . . . .	<b>6</b>	552,595.

**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
<b>1</b> Distributable amount for 2014 from Part XI, line 7 . . . . .				428,861.
<b>2</b> Undistributed income, if any, as of the end of 2014				
<b>a</b> Enter amount for 2013 only . . . . .			393,173.	
<b>b</b> Total for prior years 20 __, 20 __, 20 __				
<b>3</b> Excess distributions carryover, if any, to 2014				
<b>a</b> From 2009 . . . . .	123,861.			
<b>b</b> From 2010 . . . . .	111,378.			
<b>c</b> From 2011 . . . . .	79,979.			
<b>d</b> From 2012 . . . . .	152,445.			
<b>e</b> From 2013 . . . . .	72,810.			
<b>f</b> Total of lines 3a through e . . . . .	540,473.			
<b>4</b> Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 552,595.				
<b>a</b> Applied to 2013, but not more than line 2a . . . . .				
<b>b</b> Applied to undistributed income of prior years (Election required — see instructions). . . . .				
<b>c</b> Treated as distributions out of corpus (Election required — see instructions). . . . .				
<b>d</b> Applied to 2014 distributable amount . . . . .				428,861.
<b>e</b> Remaining amount distributed out of corpus . . . . .	123,734.			
<b>5</b> Excess distributions carryover applied to 2014 . . . . . (If an amount appears in column (d), the same amount must be shown in column (a) )				
<b>6</b> Enter the net total of each column as indicated below:				
<b>a</b> Corpus Add lines 3f, 4c, and 4e Subtract line 5 . . . . .	664,207.			
<b>b</b> Prior years' undistributed income Subtract line 4b from line 2b . . . . .		0.		
<b>c</b> 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 . . . . .				
<b>d</b> Subtract line 6c from line 6b Taxable amount — see instructions . . . . .		0.		
<b>e</b> Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount — see instructions . . . . .			393,173.	
<b>f</b> Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015 . . . . .				0.
<b>7</b> 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) . . . . .				
<b>8</b> Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . . . .	123,861.			
<b>9</b> Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a . . . . .	540,346.			
<b>10</b> Analysis of line 9				
<b>a</b> Excess from 2010 . . . . .	111,378.			
<b>b</b> Excess from 2011 . . . . .	79,979.			
<b>c</b> Excess from 2012 . . . . .	152,445.			
<b>d</b> Excess from 2013 . . . . .	72,810.			
<b>e</b> Excess from 2014 . . . . .	123,734.			

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

N/A

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

**Part XV Supplementary Information** (Complete this part only if the foundation 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) )

None

**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

None

**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:

RUTH LOPRETE

4739 N. PENNSYLVANIA STREET

INDIANAPOLIS

IN

46205

(248) 835-3002

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

LETTER FURNISHING PURPOSE AND COPY OF EXEMPT STATUS

**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

NONE

**Part XV** Supplementary Information (continued)**3** Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	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
<b>a</b> Paid during the year SEE ATTACHED		501 (c) (3)	CHARITABLE	538,500.
<b>Total</b> . . . . .			<b>3 a</b>	538,500.
<b>b</b> Approved for future payment  CULVER EDUCATIONAL FOUNDATION 1300 ACADEMY ROAD CULVER IN 46511 See Line 3b statement	NONE	501 (c) (3)	EDUCATION	
<b>Total</b> . . . . .			<b>3 b</b>	

**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions )
	(a) - Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
<b>1</b> Program service revenue					
<b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b>					
<b>g</b> Fees and contracts from government agencies . .					
<b>2</b> Membership dues and assessments . . . . .					
<b>3</b> Interest on savings and temporary cash investments . . . .					
<b>4</b> Dividends and interest from securities . . . . .			14	167,235.	
<b>5</b> Net rental income or (loss) from real estate					
<b>a</b> Debt-financed property . . . . .					
<b>b</b> Not debt-financed property . . . . .					
<b>6</b> Net rental income or (loss) from personal property . . . . .					
<b>7</b> Other investment income . . . . .			14		
<b>8</b> Gain or (loss) from sales of assets other than inventory . . .			14	158,054.	158,054.
<b>9</b> Net income or (loss) from special events . . . . .					
<b>10</b> Gross profit or (loss) from sales of inventory . . .					
<b>11</b> Other revenue					
<b>a</b> CAPITAL GAIN DISTRIBUTIONS			14	10,057.	
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>12</b> Subtotal. Add columns (b), (d), and (e) . . . . .				335,346.	158,054.
<b>13</b> Total. Add line 12, columns (b), (d), and (e) . . . . .				13	493,400.

(See worksheet in line 13 instructions to verify calculations )

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

[illegible]



**Form 990-PF**  
**Part I, Line 6a**

**Net Gain or Loss From Sale of Assets**

**2014**

Name <b>THE SAMUEL L. WESTERMAN FOUNDATION</b>	Employer Identification Number <b>23-7108795</b>
---	---

**Asset Information:**

Description of Property . . . . . <u>580.585 SHS SMALL CAP GROWTH</u>	
Date Acquired . . . <u>Various</u>	How Acquired . . . <u>Purchased</u>
Date Sold . . . <u>12/12/14</u>	Name of Buyer . . . _____
Sales Price: . . . <u>25,000.</u>	Cost or other basis (do not reduce by depreciation) . . . <u>10,173.</u>
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss) . . . <u>14,827.</u>	Accumulation Depreciation . . . _____
Description of Property . . . . . <u>2794.857 SHS SMALL CAP GROWTH</u>	
Date Acquired . . . <u>Various</u>	How Acquired . . . <u>Purchased</u>
Date Sold . . . <u>03/12/14</u>	Name of Buyer . . . _____
Sales Price: . . . <u>100,000.</u>	Cost or other basis (do not reduce by depreciation) . . . <u>39,106.</u>
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss) . . . <u>60,894.</u>	Accumulation Depreciation . . . _____
Description of Property . . . . . <u>2088.555 SHS SMALL CAP VALUE</u>	
Date Acquired . . . <u>Various</u>	How Acquired . . . <u>Purchased</u>
Date Sold . . . <u>03/12/14</u>	Name of Buyer: . . . _____
Sales Price . . . <u>50,000.</u>	Cost or other basis (do not reduce by depreciation) . . . <u>25,848.</u>
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss) . . . <u>24,152.</u>	Accumulation Depreciation . . . _____
Description of Property . . . . . <u>4078.303 SHS SMALL CAP VALUE</u>	
Date Acquired . . . <u>Various</u>	How Acquired . . . <u>Purchased</u>
Date Sold . . . <u>08/13/14</u>	Name of Buyer. . . . . _____
Sales Price . . . <u>100,000.</u>	Cost or other basis (do not reduce by depreciation) . . . <u>50,481.</u>
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss) . . . <u>49,519.</u>	Accumulation Depreciation . . . _____
Description of Property . . . . . <u>1558.118 VALUE INDEX FUND</u>	
Date Acquired: . . . <u>Various</u>	How Acquired . . . <u>Purchased</u>
Date Sold . . . <u>12/12/14</u>	Name of Buyer. . . . . _____
Sales Price . . . <u>50,000.</u>	Cost or other basis (do not reduce by depreciation) . . . <u>42,601.</u>
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss): . . . <u>7,399.</u>	Accumulation Depreciation . . . _____
Description of Property . . . . . <u>799.488 SHS VALUE INDEX SIGNAL</u>	
Date Acquired . . . <u>10/05/07</u>	How Acquired . . . <u>Purchased</u>
Date Sold . . . <u>03/12/14</u>	Name of Buyer . . . _____
Sales Price . . . <u>25,000.</u>	Cost or other basis (do not reduce by depreciation) . . . <u>23,737.</u>
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss) . . . <u>1,263.</u>	Accumulation Depreciation . . . _____
Description of Property . . . . . _____	
Date Acquired . . . _____	How Acquired . . . _____
Date Sold . . . _____	Name of Buyer . . . _____
Sales Price. . . _____	Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss) . . . _____	Accumulation Depreciation: . . . _____
Description of Property: . . . . . _____	
Date Acquired . . . _____	How Acquired . . . _____
Date Sold . . . _____	Name of Buyer: . . . _____
Sales Price . . . _____	Cost or other basis (do not reduce by depreciation) . . . _____
Sales Expense . . . _____	Valuation Method . . . . . _____
Total Gain (Loss) . . . _____	Accumulation Depreciation . . . _____

Form 990-PF, Page 1, Part I, Line 11

**Line 11 Stmt**

Other income:	Rev/Exp Book	Net Inv Inc	Adj Net Inc
Capital Gain Distribution	10,056.	10,056.	
Loan interest	1,694.	1,694.	
Tax Refund	4,415.		
Check not cashed	1,500.		
<b>Total</b>	<b>17,665.</b>	<b>11,750.</b>	

Form 990-PF, Page 1, Part I, Line 18

**Line 18 Stmt**

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Excise tax	579.	579.		
Estimated taxes	1,708.	1,708.		
<b>Total</b>	<b>2,287.</b>	<b>2,287.</b>		

Form 990-PF, Page 1, Part I, Line 23

**Line 23 Stmt**

Other expenses:	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
Bank Service Charges	70.			
Assn. of Small Foundations	725.			
Checks	176.			
Charitable Events	14,095.			14,095.
<b>Total</b>	<b>15,066.</b>			<b>14,095.</b>

Form 990-PF, Page 6, Part VIII, Line 1

**Information about Officers, Directors, Trustees, Etc.**

(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
Person.. <input checked="" type="checkbox"/> Business . <input type="checkbox"/> Cameron K. Muir 1575 Pontiac S.E. Grand Rapids MI 49506	Vice Pres/Asst Secy/Treas 3.00	5,000.	0.	0.
Person.. <input checked="" type="checkbox"/> Business . <input type="checkbox"/> Gordon J. Muir 2602 Beacon Hill Dr Apt 110 Auburn Hills MI 48326	Trustee 1.00	2,000.	0.	0.
Person . <input checked="" type="checkbox"/> Business . <input type="checkbox"/> Ruth R. LoPrete 4739 N. Pennsylvania Avenue Indianapolis IN 46205	Trustee/Grant Officer 6.00	5,000.	0.	0.



Form 990-PF, Page 6, Part VIII, Line 1

Continued

**Information about Officers, Directors, Trustees, Etc.**

(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
Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> <u>Mary M. Lyneis</u> <u>40950 Woodward Avenue, Suite 306</u> <u>Bloomfield Hills MI 48304</u>	<u>Secretary</u> <u>2.00</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

Total

12,000.      0.      0.

Form 990-PF, Page 10, Part XV, line 3b

**Line 3b statement**

Recipient  Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Founda- tion status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox  Amount
<b>b Approved for future payment</b>				
<u>CULVER EDUCATIONAL FOUNDATION</u>	<u>NONE</u>			Person or <input type="checkbox"/>
<u>1300 ACADEMY ROAD</u>				Business <input checked="" type="checkbox"/>
<u>CULVER IN 46511</u>		<u>501 (c) (3)</u>	<u>EDUCATION</u>	
<u>DETROIT ZOOLOGICAL SOCIETY</u>	<u>NONE</u>			Person or <input type="checkbox"/>
<u>8450 WET 10 MILE ROAD</u>				Business <input checked="" type="checkbox"/>
<u>ROYAL OAK MI 48067</u>		<u>501 (c) (3)</u>	<u>EDUCATION</u>	
<u>SPRING ARBOR UNIVERSITY</u>				Person or <input type="checkbox"/>
<u>106 EAST MAIN STREET</u>				Business <input checked="" type="checkbox"/>
<u>SPRING ARBOR MI 49238</u>	<u>NONE</u>	<u>501 (c) (3)</u>	<u>EDUCATION</u>	

Total