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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.

For calendar year 2014 or tax year beginning

, and ending

Name of foundation

JOSEPH ELIAS CHARITABLE TRUST

Number and street (or P O box number if mail is not delivered to street address)

P.O. BOX 2812

A Employer identification number

25-6284538

City or town, state or province, country, and ZIP or foreign postal code
PITTSBURGH, PA 15230

B Telephone number

412-963-1306

G Check all that apply Initial return Initial return of a former public charity
 Final return Amended return
 Address change Name changeC If exemption application is pending, check here ► H Check type of organization Section 501(c)(3) exempt private foundationD 1. Foreign organizations, check here ► Section 4947(a)(1) nonexempt charitable trust Other taxable private foundation2. Foreign organizations meeting the 85% test, check here and attach computation ► I Fair market value of all assets at end of year J Accounting method Cash Accrual
(from Part II, col. (c), line 16) Other (specify) _____E If private foundation status was terminated under section 507(b)(1)(A), check here ►

► \$ 291,384. (Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ►

Part	Revenue	Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1	1 Contributions, gifts, grants, etc., received				N/A	
2	2 Check ► <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B Interest on savings and temporary cash investments					
3	3		152.	152.		STATEMENT 1
4	4 Dividends and interest from securities		6,555.	6,555.		STATEMENT 2
5a	5a Gross rents					
b	Net rental income or (loss)					
6a	6a Net gain or (loss) from sale of assets not on line 10 Gross sales price for all assets on line 6a					
7	7 Capital gain net income (from Part IV, line 2)			0.		
8	8 Net short-term capital gain					
9	9 Income modifications Gross sales less returns and allowances					
10a	10a Less Cost of goods sold					
c	c Gross profit or (loss)					
11	11 Other income					
12	12 Total. Add lines 1 through 11		6,707.	6,707.		
13	13 Compensation of officers, directors, trustees, etc		0.	0.		0.
14	14 Other employee salaries and wages					
15	15 Pension plans, employee benefits					
16a	16a Legal fees b Accounting fees c Other professional fees					
17	17 Interest					
18	18 Taxes	STMT 3	130.	0.		0.
19	19 Depreciation and depletion					
20	20 Occupancy					
21	21 Travel, conferences, and meetings					
22	22 Printing and publications					
23	23 Other expenses					
24	24 Total operating and administrative expenses. Add lines 13 through 23		130.	0.		0.
25	25 Contributions, gifts, grants paid		78,023.			78,023.
26	26 Total expenses and disbursements. Add lines 24 and 25		78,153.	0.		78,023.
27	27 Subtract line 26 from line 12 a Excess of revenue over expenses and disbursements b Net investment income (if negative, enter -0-) c Adjusted net income (if negative, enter -0-)		<71,446. >	6,707.	N/A	

Assets	Part II Balance Sheets	Attached schedules and amounts in the description column should be for end-of-year amounts only	Beginning of year	End of year
			(a) Book Value	(b) Book Value
			(c) Fair Market Value	
	1 Cash - non-interest-bearing		3,129.	13,418.
	2 Savings and temporary cash investments		84,814.	147,966.
	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			
	7 Other notes and loans receivable ►			
	Less allowance for doubtful accounts ►			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations	STMT 4	274,887.	130,000.
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ►			
	Less accumulated depreciation ►			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment basis ►			
	Less accumulated depreciation ►			
	15 Other assets (describe ►)			
	16 Total assets (to be completed by all filers - see the instructions Also, see page 1, item I)		362,830.	291,384.
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			
	22 Other liabilities (describe ►)			
	23 Total liabilities (add lines 17 through 22)		0.	0.
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ► <input type="checkbox"/>			
	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 ► <input checked="" type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds		407,007.	362,830.
	28 Paid-in or capital surplus, or land, bldg , and equipment fund		0.	0.
	29 Retained earnings, accumulated income, endowment, or other funds		<44,177. >	<71,446. >
	30 Total net assets or fund balances		362,830.	291,384.
	31 Total liabilities and net assets/fund balances		362,830.	291,384.

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	362,830.
2 Enter amount from Part I, line 27a	2	<71,446. >
3 Other increases not included in line 2 (itemize) ►	3	0.
4 Add lines 1, 2, and 3	4	291,384.
5 Decreases not included in line 2 (itemize) ►	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	291,384.

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					
b	NONE				
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 (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) If (loss), enter -0- in Part I, line 8	{ If gain, also enter in Part I, line 8, column (c) 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 (col. (b) divided by col. (c))
2013	71,630.	346,197.	.206905
2012	69,628.	381,149.	.182679
2011	66,832.	432,056.	.154684
2010	75,429.	323,120.	.233440
2009	68,706.	315,416.	.217827

2 Total of line 1, column (d)

2 .995535

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 .199107

4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5

4 296,337.

5 Multiply line 4 by line 3

5 59,003.

6 Enter 1% of net investment income (1% of Part I, line 27b)

6 67.

7 Add lines 5 and 6

7 59,070.

8 Enter qualifying distributions from Part XII, line 4

8 78,023.

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)

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)	1 67. 0. 67. 0. 67. 0. 67. 0. 11
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	
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-)	
3	Add lines 1 and 2	
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	
5	Tax based on Investment Income. Subtract line 4 from line 3 If zero or less, enter -0-	
6	Credits/Payments	
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a 6b 6c 6d
b	Exempt foreign organizations - tax withheld at source	
c	Tax paid with application for extension of time to file (Form 8868)	
d	Backup withholding erroneously withheld	
7	Total credits and payments Add lines 6a through 6d	7 0.
8	Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> if Form 2220 is attached	8 9 10
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	
11	Enter the amount of line 10 to be Credited to 2015 estimated tax ► Refunded ►	

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 X X X X X X X X X N/A
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the 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>	
c	Did the foundation file Form 1120-POL for this year?	
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ► \$ <u>0.</u> (2) On foundation managers ► \$ <u>0.</u>	
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ► \$ <u>0.</u>	
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>	
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>	
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year? 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>	
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?	
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>	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ► <u>PA</u>	
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>	
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>	
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>	

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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	<input checked="" type="checkbox"/>
Website address ► <u>N/A</u>			
14	The books are in care of ► <u>DENNIS HARMS</u> Located at ► <u>605 EPSILON DRIVE, PITTSBURGH, PA</u>	Telephone no ► <u>412-963-1306</u>	
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	<input type="checkbox"/> <u>N/A</u>
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 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 ►	16	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
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	<u>N/A</u> ► <input type="checkbox"/>
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 <input type="checkbox"/> <u>X</u>
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 ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions)	N/A 2b <input type="checkbox"/>
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ►	
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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)	N/A 3b <input type="checkbox"/>
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a <input type="checkbox"/> <u>X</u>
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 <input type="checkbox"/> <u>X</u>

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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(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		
(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(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		
(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		
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	N/A ► <input type="checkbox"/>	5b	
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?	N/A <input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6b	X
b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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		
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A <input type="checkbox"/> Yes <input type="checkbox"/> 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.**

(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
NORMAN L. ELIAS C/O ELIAS INDUSTRIES, INC. PO BOX 281 PITTSBURGH, PA 15230	TRUSTEE 1.00	0.	0.	0.
SYLVIA M. ELIAS C/O ELIAS INDUSTRIES, INC. PO BOX 281 PITTSBURGH, PA 15230	TRUSTEE 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

Form 990-PF (2014)

Part VIII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**
3 Five highest-paid independent contractors for professional services. 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	N/A	
2		
3		
4		

Part IX-B **Summary of Program-Related Investments**

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	
3	
All other program-related investments. See instructions	
3	
Total. Add lines 1 through 3	0.

Form 990-PF (2014)

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	199,500.
b	Average of monthly cash balances	1b	101,350.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	300,850.
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	300,850.
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	4,513.
5	Net value of noncharitable-use assets . Subtract line 4 from line 3 Enter here and on Part V, line 4	5	296,337.
6	Minimum Investment return . Enter 5% of line 5	6	14,817.

Part XI**Distributable Amount** (see instructions) (Section 4942(l)(3) and (l)(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	14,817.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	67.
b	Income tax for 2014 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	67.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	14,750.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	14,750.
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	14,750.

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

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes	1a	78,023.
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1b	0.
b	Program-related investments - total from Part IX-B	2	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	3a	
3	Amounts set aside for specific charitable projects that satisfy the	3b	
a	Suitability test (prior IRS approval required)	4	78,023.
b	Cash distribution test (attach the required schedule)	5	67.
4	Qualifying distributions . Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	6	77,956.
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		
6	Adjusted qualifying distributions . Subtract line 5 from line 4		

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				14,750.
2 Undistributed income, if any, as of the end of 2014			0.	
a Enter amount for 2013 only			0.	
b Total for prior years				
3 Excess distributions carryover, if any, to 2014			0.	
a From 2009	68,706.			
b From 2010	75,429.			
c From 2011	45,543.			
d From 2012	50,832.			
e From 2013	54,580.			
f Total of lines 3a through e	295,090.			
4 Qualifying distributions for 2014 from Part XII, line 4 ► \$ 78,023.			0.	
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				14,750.
e Remaining amount distributed out of corpus	63,273.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	358,363.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5			0.	
b Prior years' undistributed income Subtract line 4b from line 2b			0.	
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed			0.	
d Subtract line 6c from line 6b Taxable amount - see instructions			0.	
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount - see instr			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	68,706.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	289,657.			
10 Analysis of line 9				
a Excess from 2010	75,429.			
b Excess from 2011	45,543.			
c Excess from 2012	50,832.			
d Excess from 2013	54,580.			
e Excess from 2014	63,273.			

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)

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))

NORMAN L. ELIAS

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

SYLVIA ELIAS (C/O THE TRUST), 412-963-1306
P.O. BOX 2812, PITTSBURGH, PA 15230

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

GENERAL REQUEST - NO SPECIFIC FORMAT

c Any submission deadlines.

NO

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

NO

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				
ALS ASSOCIATION 416 LINCOLN AVE PITTSBURGH, PA 15209		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	50.
ANTI-DEFAMATION LEAGUE (ADL) 605 THIRD AVENUE NEW YORK, NY 10158		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	250.
ASSOCIATION FOR PRONTOTEMPORAL DEGENERATION 290 KING OF PRUSSIA ROAD RADNOR, PA 19087		PC	FUNDING MEDICAL RESEARCH PROGRAMS	50.
B'NAI B'RITH INTERNATIONAL PO BOX 96729 WASHINGTON, DC 20090		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS AND RELIGIOUS ACTIVITIES	100.
BLIND & VISION REHABILITATION SVCS OF PITTSBURGH 1800 WEST STREET HOMESTEAD, PA 15120		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS AND EDUCATIONAL PROGRAMS	500.
Total	SEE CONTINUATION SHEET(S)		► 3a	78,023.
b Approved for future payment				
NONE				
Total			► 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

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

JOSEPH ELIAS CHARITABLE TRUST

25-6284538

Part XV | Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
CHARLES MORRIS CENTER 200 JHF DRIVE PITTSBURGH, PA 15217		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	1,780.
CONGREGATION BETH SHALOM 5915 BEACON STREET PITTSBURGH, PA 15217		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS, EDUCATIONAL PROGRAMS, AND RELIGIOUS	6,763.
CONGREGATION GEMILAS CHESED 1400 SUMMIT STREET WHITE OAK, PA 15131		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS AND RELIGIOUS ACTIVITIES	500.
HADASSAH 1824 MURRAY AVE PITTSBURGH, PA 15217		PC	FUNDING MEDICAL RESEARCH PROGRAMS	500.
ISRAEL CANCER RESEARCH FUND 295 MADISON AVE, #1030 NEW YORK, NY 10017		PC	FUNDING MEDICAL RESEARCH PROGRAMS	100.
JEWISH ASSISTANCE FUND 828 HAZELWOOD AVE PITTSBURGH, PA 15217		PC	FUNDING PURCHASE OF FOOD FOR THE NEEDY	3,500.
JEWISH ASSOCIATION ON AGING 200 JHF DRIVE PITTSBURGH, PA 15217		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	1,000.
JEWISH CEMETERY & BURIAL ASSOCIATION PO BOX 81863 PITTSBURGH, PA 15217		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	500.
JEWISH FAMILY & CHILDREN SERVICES 5743 BARTLETT STREET PITTSBURGH, PA 15217		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS, EDUCATIONAL PROGRAMS, AND MEDICAL RESEARCH	500.
JEWISH FEDERATION OF GREATER PITTSBURGH 234 MCKEE PLACE PITTSBURGH, PA 15213		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	56,300.
Total from continuation sheets				77,073.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
JEWISH NATIONAL FUND 42 EAST 69TH STREET NEW YORK, NY 10021		PC	FUNDING MEDICAL RESEARCH PROGRAMS	2,000.
NATIONAL MS SOCIETY 1501 REEDSDALE ST PITTSBURGH, PA 15233		PC	FUNDING MEDICAL RESEARCH PROGRAMS	50.
PARKVIEW EMERGENCY MEDICAL SERVICES 200 MARGERY DR PITTSBURGH, PA 15238		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	50.
RIVERVIEW TOWERS 52 GARETTA STREET PITTSBURGH, PA 15217		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	1,000.
SQUIRREL HILL COMMUNITY FOOD PANTRY 828 HAZELWOOD AVE PITTSBURGH, PA 15217		PC	FUNDING PURCHASE OF FOOD FOR THE NEEDY	2,000.
THE CHILDREN'S INSTITUTE 1405 SHADY AVE PITTSBURGH, PA 15217		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	500.
COMMUNITY LIBRARY OF ALLEGHENY 1522 BROADVIEW BLVD PITTSBURGH, PA 15065		PC	FUNDING GENERAL WORKING CAPITAL OPERATIONS	30.
<hr/>				
Total from continuation sheets				

Part XV | Supplementary Information**3a Grants and Contributions Paid During the Year Continuation of Purpose of Grant or Contribution**NAME OF RECIPIENT - CONGREGATION BETH SHALOMFUNDING GENERAL WORKING CAPITAL OPERATIONS, EDUCATIONAL PROGRAMS, AND
RELIGIOUS ACTIVITIESNAME OF RECIPIENT - JEWISH FAMILY & CHILDREN SERVICESFUNDING GENERAL WORKING CAPITAL OPERATIONS, EDUCATIONAL PROGRAMS, AND
MEDICAL RESEARCH PROGRAMS

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
PNC BANK MONEY MARKET	152.	152.	
TOTAL TO PART I, LINE 3	152.	152.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
STATE OF ISRAEL BONDS	6,555.	0.	6,555.	6,555.	
TO PART I, LINE 4	6,555.	0.	6,555.	6,555.	

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAX	130.	0.		0.
TO FORM 990-PF, PG 1, LN 18	130.	0.		0.

FORM 990-PF

U.S. AND STATE/CITY GOVERNMENT OBLIGATIONS

STATEMENT 4

DESCRIPTION	U.S. GOV'T	OTHER GOV'T	BOOK VALUE	FAIR MARKET VALUE
2004 - STATE OF ISRAEL CPN BD	X		0.	0.
2011 - STATE OF ISRAEL CPN BD	X		0.	0.
2011 - STATE OF ISRAEL CPN BD	X		100,000.	100,000.
2014 - STATE OF ISRAEL CPN BD	X		30,000.	30,000.
TOTAL U.S. GOVERNMENT OBLIGATIONS				
TOTAL STATE AND MUNICIPAL GOVERNMENT OBLIGATIONS			130,000.	130,000.
TOTAL TO FORM 990-PF, PART II, LINE 10A			130,000.	130,000.