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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning , and ending

Name of foundation

FRED & JANET BRUBAKER FOUNDATION

A Employer identification number

25-6401741

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

PO BOX 1330

B Telephone number (see instructions)

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

SOMERSET PA 15501

C If exemption application is pending check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1 Foreign organizations, check here ▶ ☐

2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ $ 552,611

J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify)
(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 I **Analysis of Revenue and Expenses** (The total of amounts in columns (b), (c) and (d) may not necessarily equal the amounts in column (a) (see instructions))

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)				
	2	Check ▶ ☒ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	11,232	11,232		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	2,904			
	b	Gross sales price for all assets on line 6a 26,661				
	7	Capital gain net income (from Part IV, line 2)		2,904		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	14,136	14,136	0	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	4,565	4,565		
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STMT 1	635	635		
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)				
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (att sch) STMT 2	86	86		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	5,286	5,286	0	0
	25	Contributions, gifts, grants paid	25,000			25,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	30,286	5,286	0	25,000
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	-16,150			
	b	**Net investment income** (if negative, enter -0-)		8,850		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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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	271	421	421
	2 Savings and temporary cash investments	4,482	6,585	6,585
	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 (att schedule) ▶			
	Less allowance for doubtful accounts ▶ 0			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments – U S and state government obligations (attach schedule)			
	b Investments – corporate stock (attach schedule) SEE STMT 3	549,624	545,605	545,605
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach sch) ▶			
	12 Investments – mortgage loans			
	13 Investments – other (attach schedule)			
	14 Land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach sch) ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers – see the instructions Also, see page 1, item I)	554,377	552,611	552,611
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	554,377	552,611	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	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)	554,377	552,611	
	31 **Total liabilities and net assets/fund balances** (see instructions)	554,377	552,611	

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	554,377
2	Enter amount from Part I, line 27a	2	-16,150
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 4	3	14,520
4	Add lines 1, 2, and 3	4	552,747
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 5	5	136
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	552,611

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g real estate 2-story brick warehouse or common stock 200 shs MLC Co)	(b) How acquired P – Purchase D – Donation	(c) Date acquired (mo , day yr)	(d) Date sold (mo day yr)
1a	SEE WORKSHEET			
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

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k) but not less than -0-) or Losses (from col (h))
a				
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	2,904
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 (col (b) divided by col (c))
2013	22,000	497,600	0.044212
2012	20,550	444,645	0.046217
2011	19,000	426,261	0.044574
2010	18,895	387,584	0.048751
2009	17,700	367,749	0.048131

2	Total of line 1, column (d)	2	0.231885
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	0.046377
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	542,603
5	Multiply line 4 by line 3	5	25,164
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	89
7	Add lines 5 and 6	7	25,253
8	Enter qualifying distributions from Part XII, line 4 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	8	25,000

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 ▶ ☐ 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 ▶ ☐ and enter 1% of Part I, line 27b		1	177
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3	Add lines 1 and 2		3	177
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	177
6	Credits/Payments			
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a 210		
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	210
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ 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	33
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ 33 **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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		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?	1c		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	2		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	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5		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?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ PA			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation SEE STMT 6	8b		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	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses STMT 7	10	X	

Part VII-A Statements Regarding Activities (continued)

			Yes	No
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 ▶ SOMERSET TRUST CO Telephone no ▶ 814-443-9201
PO BOX 1330
Located at ▶ SOMERSET PA ZIP+4 ▶ 15501

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

			Yes	No
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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? **(Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
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? N/A	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? ☐ Yes ☒ 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) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2014 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014) N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
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		X

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

5a	During the year did the foundation pay or incur any amount to				
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes	☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes	☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes	☒ No		
	(4) Provide a grant to an organization other than a charitable, etc organization described in section 4945(d)(4)(A)? (see instructions)	☐ Yes	☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes	☒ No		
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	N/A		5b	
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐				
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	N/A	☐ Yes ☐ No		
	If "Yes," attach the statement required by Regulations section 53 4945–5(d)				
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes	☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			6b	X
	If "Yes" to 6b, file Form 8870				
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes	☒ No		
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A		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
I. FRED BRUBAKER 607 TAYMAN AVE. SOMERSET PA 15501	TRUSTEE 0.10	0	0	0
SOMERSET TRUST CO PO BOX 1330 SOMERSET PA 15501	TRUSTEE 0.10	4,565	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 ▶ 0

DAA

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 N/A	
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	542,737
b	Average of monthly cash balances		1b	8,129
c	Fair market value of all other assets (see instructions)		1c	0
d	**Total** (add lines 1a, b, and c)		1d	550,866
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	550,866
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)		4	8,263
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4		5	542,603
6	**Minimum investment return.** Enter 5% of line 5		6	27,130

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	27,130
2a	Tax on investment income for 2014 from Part VI, line 5	2a	177		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	177
3	Distributable amount before adjustments Subtract line 2c from line 1			3	26,953
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	26,953
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	26,953

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	25,000
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	25,000
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	0
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	25,000

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				26,953
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			24,620	
b Total for prior years 20 ____ , 20 ____ , 20 ____				
3 Excess distributions carryover, if any, to 2014				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f **Total** of lines 3a through e				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 25,000				
a Applied to 2013, but not more than line 2a			24,620	
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				380
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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				26,573
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)				
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014				

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 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	
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 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))

I. FRED BRUBAKER & JANET BRUBAKER (DECEASED)

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

N/A

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

N/A

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

N/A

c Any submission deadlines

N/A

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

N/A

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
a Paid during the year SEE STATEMENT 8				25,000
Total			▶ 3a	25,000
b Approved for future payment N/A				
Total			▶ 3b	

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) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	11,232	
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			14	2,904	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		14,136	0
13 **Total.** Add line 12, columns (b), (d), and (e)				13	14,136

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
N/A	

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan-guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers transactions and sharing arrangements
N/A			

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Signature of officer or trustee Date 5/1/15 Title TRUSTEE

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	
GEORGIANN PETRILLA CPA	Georgiann Petrilla CPA	5/1/15		
Firm's name ▶ BULOW, HOTTLE & CO.		PTIN	P00234713	
Firm's address ▶ 950 E MAIN ST SOMERSET, PA 15501-2005		Firm's EIN ▶	25-1188995	
		Phone no	814-445-8961	

Form **990-PF**

Capital Gains and Losses for Tax on Investment Income

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

2014

Name

FRED & JANET BRUBAKER FOUNDATION

Employer Identification Number

25-6401741

	(a) List and describe the kind(s) of property sold e g , real estate 2-story brick warehouse or common stock 200 shs MLC Co	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo day yr)	(d) Date sold (mo day yr)
(1)	JAZZ PHARMACEUTICALS	P	08/13/12	03/31/14
(2)	CIVEO	P	03/09/12	06/23/14
(3)	CIVEO	P	05/22/12	06/23/14
(4)	GNC HOLDINGS	P	04/16/12	07/29/14
(5)	KENNAMETAL	P	05/14/10	12/18/14
(6)	KENNAMETAL	P	05/19/10	12/18/14
(7)	LIFE TIME FITNESS	P	03/09/12	02/21/14
(8)	LIFE TIME FITNESS	P	05/14/12	02/21/14
(9)	ORACLE	P	05/06/97	05/13/14
(10)	J M SMUCKER	P	05/14/08	03/31/14
(11)	US SILICA	P	08/08/13	10/31/14
(12)	VECTRUS	P	03/21/96	09/29/14
(13)				
(14)				
(15)				

	(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)
(1)	1,524		523	1,001
(2)	551		394	157
(3)	350		200	150
(4)	1,234		1,246	-12
(5)	452		392	60
(6)	800		647	153
(7)	1,677		1,828	-151
(8)	499		481	18
(9)	16,740		16,588	152
(10)	1,450		780	670
(11)	1,303		677	626
(12)	9		1	8
(13)	72			72
(14)				
(15)				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j) if any	(l) Gains (Col (h) gain minus col (k) but not less than -0-) **or** Losses (from col (h))
(1)				1,001
(2)				157
(3)				150
(4)				-12
(5)				60
(6)				153
(7)				-151
(8)				18
(9)				152
(10)				670
(11)				626
(12)				8
(13)				72
(14)				
(15)				

Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING	$ 635	$ 635	$	$
TOTAL	$ 635	$ 635	$ 0	$ 0

Statement 2 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
EXPENSES				
ADVERTISING	84	84		
ADMINISTRATION EXPENSE	2	2		
TOTAL	$ 86	$ 86	$ 0	$ 0

Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
800 SHARES BRIGGS & STRATTON	$ 17,408	$ 16,336	MARKET	$ 16,336
2800 SHARES COLGATE PALMOLIVE	182,588	193,732	MARKET	193,732
1000 SHARES EXXON MOBIL	101,200	92,450	MARKET	92,450
400 SHARES ITT INDUSTRIES	17,368	16,184	MARKET	16,184
600 SHARES ORACLE	15,304		MARKET	
220 SHARES PEPCO HOLDINGS	4,209	5,925	MARKET	5,925
544 SHARES VERIZON COMMUNICATIONS	26,732	25,448	MARKET	25,448
47 SHARES HCC INSURANCE HOLDINGS	2,169	2,515	MARKET	2,515
17 SHARES KANSAS CITY SOUTHERN	2,105	2,075	MARKET	2,075
110 SHARES ASCENA RETAIL			MARKET	
36 SHARES KENNAMETAL	1,875		MARKET	
34 SHARES CHURCH & DWIGHT	2,254	2,680	MARKET	2,680
42 SHARES MEDNAX	2,242	2,777	MARKET	2,777
66 SHARES OLIN	1,904	1,503	MARKET	1,503
74 SHARES PACKAGING CORP	4,683	5,776	MARKET	5,776
55 SHARES DICK'S SPORTING GOODS	3,196	2,731	MARKET	2,731
33 SHARES CULLEN FROST	2,456	2,331	MARKET	2,331

Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
67 SHARES TRAVELERS	$ 6,066	$ 7,092	MARKET	$ 7,092
130 SHARES FRONTIER COMMUNICATIONS	605	867	MARKET	867
34 SHARES ISHARES MID CAP	4,550	4,923	MARKET	4,923
800 SHARES EXELIS	15,248	14,024	MARKET	14,024
20 SHARES FACTSET RESEARCH SYSTEMS	2,172	2,815	MARKET	2,815
45 SHARES DONALDSON			MARKET	
15 SHARES J M SCMUCKER	1,554		MARKET	
155 SHARES XCEL ENERGY	4,331	5,568	MARKET	5,568
25 SHARES CHECKPOINT SOFTWARE	1,612	1,964	MARKET	1,964
28 SHARES AFFILIATED MANAGERS GROUP	6,073	5,943	MARKET	5,943
44 SHARES EASTGROUP PROPERTIES	2,549	2,786	MARKET	2,786
69 SHARES GREAT PLAINS ENERGY			MARKET	
35 SHARES GRACO	2,734	2,806	MARKET	2,806
32 SHARES HUBBELL	3,485	3,419	MARKET	3,419
69 SHARES MASIMO			MARKET	
24 SHARES SL GREEN REALTY	2,217	2,856	MARKET	2,856
32 SHARES SM ENERGY	2,660	1,235	MARKET	1,235
38 SHARES WHITING PETROLEUM	2,351	1,254	MARKET	1,254
38 SHARES ISHARES SMALL CAP	4,147	4,334	MARKET	4,334
68 SHARES POWERSHARES ETF	3,748	4,064	MARKET	4,064
59 SHARES TRUSTMARK	1,584	1,448	MARKET	1,448
800 SHARES XYLEM	27,680	30,456	MARKET	30,456
73 SHARES POWERSHARES ETF IT	3,251	3,666	MARKET	3,666
22 SHARES JAZZ PHARMACEUTICALS	4,176	3,602	MARKET	3,602
52 SHARES ASHLAND			MARKET	
40 SHARES BRINKER INTL	1,854	2,348	MARKET	2,348
54 SHARES BRUNSWICK	2,487	2,768	MARKET	2,768
62 SHARES CARDTRONICS	2,694	2,392	MARKET	2,392
17 SHARES CARPENTER TECHNOLOGY	1,057	837	MARKET	837
34 SHARES CATAMARAN			MARKET	
38 SHARES COMPUTER PROGRAMS & SYSTEM			MARKET	
67 SHARES CORELOGIC	2,381	2,117	MARKET	2,117
52 SHARES FIRST BANK OF SAN FRANCISC	2,722	2,710	MARKET	2,710
37 SHARES GNC HOLDINGS	2,163		MARKET	
40 SHARES GALLAGHER ARTHUR J	1,877	1,883	MARKET	1,883
40 SHARES HARMON INTL	3,274	4,268	MARKET	4,268
19 SHARES JONES LANG LASALLE			MARKET	
48 SHARES LIFETIME FITNESS	2,256		MARKET	
33 SHARES MICROS SYSTEMS			MARKET	

Statement 3 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
67 SHARES MICROSEMI	$ 1,672	$ 1,901	MARKET	$ 1,901
18 SHARES OIL STS INTL	1,831	880	MARKET	880
32 SHARES ONEOK			MARKET	
16 SHARES PVH			MARKET	
59 SHARES PEPPBLEBROOK HOTEL	1,815	2,692	MARKET	2,692
22 SHARES RACKSPACE HOSTING			MARKET	
84 SHARES SMITH A O	4,531	4,738	MARKET	4,738
36 SHARES TRIMBLE NAVIGATION LT	1,249	955	MARKET	955
24 SHARES TRIUMPH GROUP			MARKET	
88 SHARES ROBERT HALF	3,695	5,137	MARKET	5,137
68 SHARES US SILICA	3,343	1,747	MARKET	1,747
67 SHARES HEALTH NET	1,988	3,587	MARKET	3,587
104 SHARES MANHATTAN ASSOCIATES	3,054	4,235	MARKET	4,235
6 SHARES MARKEL	3,482	4,097	MARKET	4,097
17 SHARES DIGITAL REALTY			MARKET	
17 SHARES AMERCO	4,043	4,832	MARKET	4,832
51 SHARES NXP SEMICONDUCTORS	2,342	3,896	MARKET	3,896
67 SHARES CAESARSTONE	3,328	4,008	MARKET	4,008
33 SHARES INGREDION INC.		2,800	MARKET	2,800
70 SHARES MOVADO GROUP		1,986	MARKET	1,986
44 SHARES VECTRUS INC		1,206	MARKET	1,206
TOTAL	$ 549,624	$ 545,605		$ 545,605

Statement 4 - Form 990-PF, Part III, Line 3 - Other Increases

Description	Amount
APPRECIATION ON ASSETS	$ 14,520
TOTAL	$ 14,520

Statement 5 - Form 990-PF, Part III, Line 5 - Other Decreases

Description	Amount
FEDERAL EXCISE TAX	$ 130
FOREIGN TAX	6
TOTAL	$ 136

Statement 6 - Form 990-PF, Part VII-A, Line 8b - Not Filing with Attorney General Explanation

Description
EXEMPT - CONTRIBUTIONS LESS THAN $ 25,000

Statement 7 - Form 990-PF, Part VII-A, Line 10 - Substantial Contributors

Name	Address	City, State, Zip
I. FRED & JANET BRUBAKER	607 TAYMAN AVE	SOMERSET PA 15501

Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or $5,000

Name of Manager	Amount
I. FRED BRUBAKER & JANET BRUBAKER(DECEASED)	$
TOTAL	$ 0

Statement 8 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name	Address	Relationship	Status	Purpose	Amount
TRINITY EVANGELICAL LUTHERAN CHURCH SOMERSET PA 15501	918 TAYMAN AVENUE			PROMOTE RELIGIOUS ACTIVITIES	3,000
CHILDREN'S AID HOME & SOC SOMERSET PA 15501	PO BOX 1195			PROMOTE THE CARE OF CHILDREN	3,500
SOMERSET HOSPITAL SOMERSET PA 15501	225 SOUTH CENTER AVE,			PROMOTE HEALTH SERVICES	5,000
CONEMAUGH HEALTH FOUNDATI JOHNSTOWN PA 15905	1086 FRANKLIN AVE			PROMOTE HEALTH SERVICES	1,000
SALVATION ARMY SOMERSET PA 15501	140 EAST FAIRVIEW STREET			PROMOTE SOCIAL SERVICES	1,500
LAUREL ARTS SOMERSET PA 15501	214 S. HARRISON AVE			PROMOTION OF THE ARTS	1,000
SOMERSET VOL FIRE DEPART SOMERSET PA 15501	PO BOX 121			PROMOTE PUBLIC SAFETY	1,500
IN TOUCH HOSPICE SOMERSET PA 15501	1590 N. CENTER AVE			PROMOTE HEALTH SERVICES	3,500
BOYS & GIRLS CLUB SOMERSET PA 15501	BOX 752			PROMOTE WELFARE OF CHILDREN	1,000
NEXT STEP CENTER SOMERSET PA 15501	406 STOYSTOWN ROAD			PROMOTE SOCIAL SERVICES	1,500
SOMERSET CO. CAMPUS FOUNDATION SOMERSET PA 15501	6022 GLADES PIKE			PROMOTE EDUCATION	2,500
TOTAL					25,000