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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

OMB No 1545-0052

2014

Open to Public Inspection

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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 , 2014, and ending , 20

Name of foundation Allene N. Gilman Charitable Trust		A Employer identification number 26-6375848
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) 614-224-6828
c/o Neil Moss, 4608 Sawmill Rd. City or town, state or province, country, and ZIP or foreign postal code Columbus, OH 43220-2247		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) \$ 4,795,609	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	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	112,692	112,692		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	177,733			
	b Gross sales price for all assets on line 6a 290,000				
	7 Capital gain net income (from Part IV, line 2)		177,733		
	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)	0				
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	290,425	290,425	0		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	19,570			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)	630			
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	2,845	570		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	29,525	29,304		
	24 Total operating and administrative expenses. Add lines 13 through 23	52,570	29,874	0	0
	25 Contributions, gifts, grants paid	237,500			237,500
26 Total expenses and disbursements. Add lines 24 and 25	290,070	29,874	0	237,500	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	355				
b Net investment income (if negative, enter -0-)		260,551			
c Adjusted net income (if negative, enter -0-)			0		

For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2014)

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 (a) Book Value	End of year (b) Book Value (c) Fair Market Value		
Assets	1	Cash—non-interest-bearing	7,214	7,018	7,018
	2	Savings and temporary cash investments			
	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 schedule) ▶			
		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 (attach schedule)			
	b	Investments—corporate stock (attach schedule)	4,144,554	4,145,105	4,788,591
	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)			
14		Land, buildings, and equipment basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
15		Other assets (describe ▶)			
16		Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	4,151,768	4,152,123	4,795,609
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 and complete lines 24 through 26 and lines 30 and 31. ☐				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐				
	27	Capital stock, trust principal, or current funds	4,151,768	4,152,123	
	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)	4,151,768	4,152,123		
31	Total liabilities and net assets/fund balances (see instructions)	4,151,768	4,152,123		

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	4,151,768
2	Enter amount from Part I, line 27a	2	355
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	4,152,123
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	4,152,123

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 Publicly traded securities				
b Capital gain dividends				
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 290,000		274,374	15,626	
b 162,107			162,107	
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) 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	177,733
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	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }		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.

(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	223,400	4,526,494	0.0494
2012	210,700	4,215,156	0.0500
2011	206,000	4,208,056	0.0490
2010	200,477	3,956,117	0.0507
2009	101,855	1,867,804	0.0545
2 Total of line 1, column (d)			2 0.2536
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 0.0507
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4 4,827,699
5 Multiply line 4 by line 3			5 244,764
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 2,606
7 Add lines 5 and 6			7 247,370
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.			8 237,500

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	5,211
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	5,211
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	5,211
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	2,050	
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	2,050	
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	3,161	
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 ☐ Refunded ☐	11	0	

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?		X
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>		X
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. ▶ \$ <u>n/a</u> (2) On foundation managers. ▶ \$ <u>n/a</u>		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ \$ <u>n/a</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>		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? <i>If "Yes," attach a conformed copy of the changes.</i>		X
4a 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? <i>If "Yes," attach the statement required by General Instruction T.</i>		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? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ <u>Ohio</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>	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)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

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 ► none				
14	The books are in care of ► Neil M. Moss	Telephone no. ► 614-224-6828		
Located at ► 4608 Sawmill Rd., Columbus, OH		ZIP+4 ► 43220-2247		
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		n/a
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	Yes	No
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 ► n/a				X

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No		
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No	1b	X
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?	1c	X
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)	2b	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20____, 20____, 20____, 20____		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)	3b	X
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)? ☐ Yes ☒ No
- Organizations relying on a current notice regarding disaster assistance check here ☐
- c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No
- If "Yes," attach the statement required by Regulations section 53.4945–5(d)
- 6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- If "Yes" to 6b, file Form 8870.
- 7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No
- b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

5b		
6b		X
7b		X

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
Neil M. Moss 4608 Sawmill Rd, Columbus, OH 43220-2247	Trustee 5	19,570	0	0
William K. Burton 4608 Sawmill Rd, Columbus, OH 43220-2247	Advisory Comm. 2	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000 ☐ NONE

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		NONE

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 Trust makes contributions to other 501(c)(3) organizations but does not carry out direct charitable activities on its own account	0
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 n/a	
Total. Add lines 1 through 3	0

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	4,897,093
b	Average of monthly cash balances	1b	4,124
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	4,901,217
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	4,901,217
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	73,518
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	4,827,699
6	Minimum investment return. Enter 5% of line 5	6	241,385

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	241,385
2a	Tax on investment income for 2014 from Part VI, line 5	2a	5,211
b	Income tax for 2014 (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	5,211
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	236,174
4	Recoveries of amounts treated as qualifying distributions	4	0
5	Add lines 3 and 4	5	236,174
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	236,174

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	237,500
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	237,500
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	237,500

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				236,174
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0	
b Total for prior years. 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	4,659			
b From 2010	3,717			
c From 2011	0			
d From 2012	1,742			
e From 2013				
f Total of lines 3a through e	10,118			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$ 237,500				
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				236,174
e Remaining amount distributed out of corpus	1,326			
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	11,444			
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		00		
d Subtract line 6c from line 6b. Taxable amount—see instructions		0		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount—see instructions			0	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required—see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	4,659			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	6,785			
10 Analysis of line 9:				
a Excess from 2010	3,717			
b Excess from 2011	0			
c Excess from 2012	1,742			
d Excess from 2013	0			
e Excess from 2014	1,326			

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 n/a
- 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).)

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
- b** The form in which applications should be submitted and information and materials they should include.
- c** Any submission deadlines
- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i> See attached schedule. All recipients are 501(c)(3) public charities and all contributions are for general charitable purposes of the donees.				237,500
Total			▶ 3a	237,500
b <i>Approved for future payment</i> None				0
Total			▶ 3b	0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

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					112,692
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					
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		0	112,692
13	Total. Add line 12, columns (b), (d), and (e)				13	112,692

(See worksheet in line 13 instructions to verify calculations.)

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

[illegible]

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?

(1) Cash

(2) Other assets

(1) Sales of assets to a noncharitable exempt organization.

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements .

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

[illegible]

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

**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.

Signature of officer or trustee

04/30/15 Trustee
Date Title

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

**Paid
Preparer
Use Only**

Print/Type preparer's name

Roger T Whitaker

Firm's name ► Luper Neidenthal & Logan

Firm's address ► 50 West Broad St., Suite 1200 Columbus, OH 43215-3374

Preparer's signature

Date 4/23/15

Check ☐ if self-employed

PTIN

P00049179

Firm's EIN ► 31-0928310

Phone no 614-229-4422

Holdings Detail



400538 | ALLENE N GILMAN CHARITABLE TRUST

Asset Classes: CASH & EQUIVALENTS, DOMESTIC EQUITIES, INTERNATIONAL EQUITIES, FIXED INCOME, BALANCED

Data Current as of: 12/31/2014

SUMMARY

Asset Category	Current Value	Current Allocation	Total Cost	Unrealized Gain/Loss
Cash & Equivalents	\$8,254.55	0.172%	\$8,254.55	\$0.00
Domestic Equities	\$3,036,521.67	63.449%	\$2,281,616.58	\$754,905.09
Fixed Income	\$1,344,102.10	28.085%	\$1,323,168.85	\$20,933.25
International Equities	\$396,926.25	8.294%	\$529,278.81	(\$132,352.56)
Total Assets	\$4,785,804.57		\$4,142,318.79	\$643,485.78

Plus: Dividends Posted 01/21/15 Included in 2014 1099
 Plus: 01/02/15 Wash Sale Adj

Cash & Equivalents: 0.172%	2,781.37	2,781.37	5.30	5.30
	7,788,591.24	7,145,105.46		

Asset Name	Quantity	Current Price	Date Priced	Current Value	Current Allocation	Total Cost	Unrealized Gain/Loss
PRIME OBLIGATION FUND (TPRXX) Ticker: 12 CUSIP: 783926306	8,254.5500	100.0000%	12/31/2014	\$8,254.55	0.172%	\$8,254.55	\$0.00
Subtotal				\$8,254.55	0.172%	\$8,254.55	\$0.00

Domestic Equities: 63.449%

Asset Name	Quantity	Current Price	Date Priced	Current Value	Current Allocation	Total Cost	Unrealized Gain/Loss
LARGE CAP GROWTH FUND (SELCX) Ticker: 57 CUSIP: 783925662	37,904.8530	\$33.3500	12/31/2014	\$1,264,126.85	26.414%	\$916,942.97	\$347,183.88
LARGE CAP VALUE FUND (TRMVX) Ticker: 60 CUSIP: 783925100	49,476.2650	\$24.9200	12/31/2014	\$1,232,948.52	25.763%	\$987,230.65	\$245,717.87
SMALL CAP GROWTH FUND (SSCGX) Ticker: 67 CUSIP: 783925837	9,699.2590	\$28.1200	12/31/2014	\$272,743.16	5.699%	\$182,364.43	\$90,378.73
SMALL CAP VALUE FUND (SESVX) Ticker: 58 CUSIP: 783925688	11,329.7850	\$23.5400	12/31/2014	\$266,703.14	5.573%	\$195,078.53	\$71,624.61
Subtotal				\$3,036,521.67	63.449%	\$2,281,616.58	\$754,905.09

Fixed Income: 28.085%

Asset Name	Quantity	Current Price	Date Priced	Current Value	Current Allocation	Total Cost	Unrealized Gain/Loss
CORE FIXED INCOME FUND (TRLVX) Ticker: 64 CUSIP: 783925506	43,725.4080	\$11.5800	12/31/2014	\$506,340.22	10.580%	\$437,524.14	\$68,816.08
EMERGING MKTS DEBT FUND (SITEX) Ticker: 98 CUSIP: 78411R851	41,883.5090	\$9.6300	12/31/2014	\$403,338.19	8.428%	\$443,384.31	(\$40,046.12)
HIGH YIELD BOND FUND (SHYAX) Ticker: 59 CUSIP: 783925647	44,369.3430	\$7.4400	12/31/2014	\$330,107.91	6.898%	\$336,547.50	(\$6,439.59)
INTL FIXED INCOME FUND (SEFIX) Ticker: 96 CUSIP: 78411R307	10,030.3630	\$10.4000	12/31/2014	\$104,315.78	2.180%	\$105,712.90	(\$1,397.12)
Subtotal				\$1,344,102.10	28.085%	\$1,323,168.85	\$20,933.25

International Equities: 8.294%

Asset Name	Quantity	Current Price	Date Priced	Current Value	Current Allocation	Total Cost	Unrealized Gain/Loss
EMERGING MKTS EQUITY FUND (SIEMX) Ticker: 97 CUSIP: 78411R703	9,911.4650	\$10.0800	12/31/2014	\$99,907.57	2.088%	\$123,108.45	(\$23,200.88)
SEI INTL EQUITY FUND (SEITX) Ticker: 95 CUSIP: 78411R109	31,631.3820	\$9.3900	12/31/2014	\$297,018.68	6.206%	\$406,170.36	(\$109,151.68)
Subtotal				\$396,926.25	8.294%	\$529,278.81	(\$132,352.56)

Activity Detail

400538 | ALLENE N GILMAN CHARITABLE TRUST

Time Period: 01/02/2015 to 01/02/2015

Activity Category: INCOME

SUMMARY

Additions	CCA	Income	Purchases	Sales	Withdrawals	Other	Total
		\$2,781.37					\$2,781.37

DETAIL

Date Settled	Activity	Description	Units	Amount Per Unit	Amount
01/02/2015	Income	RECEIVED DIVIDEND CORE FIXED INCOME FUND (TRLVX) \$0.0000/UNIT ON 43,725.4080 UNITS DIVIDEND FROM 12/1/14 TO 12/31/14			\$1,225.53
01/02/2015	Income	RECEIVED DIVIDEND HIGH YIELD BOND FUND (SHYAX) \$0.0000/UNIT ON 44,369.3430 UNITS DIVIDEND FROM 12/1/14 TO 12/31/14			\$1,555.81
01/02/2015	Income	RECEIVED DIVIDEND PRIME OBLIGATION FUND (TPRXX) DIVIDEND FROM 12/1/14 TO 12/31/14			\$0.03

Activity Detail

400538 | ALLENE N GILMAN CHARITABLE TRUST

Time Period: 01/02/2015 to 01/02/2015

Activity Category: OTHER

SUMMARY

Additions	CCA	Income	Purchases	Sales	Withdrawals	Other	Total
						\$0.00	\$0.00

DETAIL

Date Settled	Activity	Description	Units	Amount Per Unit	Amount
01/02/2015	Adjustment	FEDERAL TAX COST ADJUSTED FROM \$1,225.53 TO \$1,230.83 CORE FIXED INCOME FUND (TRLVX) FIXED FEDRL TX CST FROM \$1225.53 TO \$1230.83	1230.83 1225.53 530		\$0.00
01/02/2015	Adjustment	FEDERAL TAX COST ADJUSTED FROM \$1,471.06 TO \$1,465.76 CORE FIXED INCOME FUND (TRLVX) FIXED FEDRL TX CST FROM \$1471.06 TO \$1465.76			\$0.00

THE ALLENE N. GILMAN CHARITABLE TRUST

26-6375848

990-PF - 2012

PART XV, LINE 3

2014 CHARITABLE CONTRIBUTIONS

ORGANIZATION	TAX ID#	AMOUNT	PURPOSE OF ORGANIZATION	DONATION DESIGNATION	ORGANIZATION ADDRESS
HUNGER AND HOMELESSNESS					
American Jewish World Service Faith Mission	22-2384370	\$ 1,000.00	Address hunger in developing countries	No designation	45 West 36th Street New York NY 10018
	31-4080759	\$ 1,000.00	Provide shelter and food to the homeless	No designation	500 West Wilson Bridge Rd Worthington OH 43085
			Provides lifesaving services through its non-sectarian mission of protecting refugees & asylum seekers		
	13-5633307	\$ 45,000.00	Provide food to non-sectarian food pantries	No designation	333 Seventh Avenue New York NY 10001-5019
	22-2624532	\$ 1,000.00	Direct funds to approved charitable organizations in Israel	No designation	10495 Santa Monica Blvd Los Angeles CA 90025
	13-6104086	\$ 1,000.00	Provide shelter and food to homeless families	Hazan Et Hakol-Keren Gemach Al Shem Yakov Pinkart-Distribute food to needy in Kfar Saba	630 Third Avenue New York NY 10017
	31-4379597	\$ 5,000.00		Family Center	65 S Fourth Street Columbus OH 43215
		\$ 54,000.00			
HEALTH AND MEDICAL RESEARCH					
Train dogs to respond to Hebrew commands and navigate the challenging environment in Israel to help blind Israeli veterans and civilians regain their independence	23-2519029	\$ 1,000.00		No designation	968 Easton Road Warrington PA 18976
Provide children, teens, and young adults with Asperger's Syndrome and related Autism Spectrum Disorders with the knowledge and skills necessary to make social connections and develop independence leading to successful and fulfilling lives		\$ 1,500.00		Aspire (Formerly YouthCare)	
Multidisciplinary program designed to evaluate and treat children, adolescents, and adults with a wide variety of conditions including autism and autism spectrum disorders, Asperger syndrome and developmental delays		\$ 2,500.00		Lurie Center for Autism	
		\$ 5,000.00			
EDUCATION					
Offers international exchange programs in more than 40 countries around the world through independent, nonprofit AJS Organizations	39-1711417	\$ 1,000.00		No Designation	
Provides a fully integrated education program of general and Judaic studies	31-1482374	\$ 1,000.00		Tuition Scholarship Fund	One Whitehall Street New York NY 10004
Supports agencies, synagogues, and organizations locally, in Israel and throughout the world by providing social/human services and Jewish education and identity	31-0838745	\$ 3,250.00		March of the Living	150 East Granville Road New Albany OH 43054
Supports agencies, synagogues, and organizations locally, in Israel and throughout the world by providing social/human services and Jewish education and identity	31-0838745	\$ 18,000.00		Brightline Israel Program	1175 College Avenue Columbus OH 43209
Provide basic literacy instruction to adults	23-7433168	\$ 1,000.00		No Designation	1175 College Avenue Columbus OH 43215
College preparatory school dedicated to girls' intellectual, social, and ethical growth from infancy through twelfth grade	31-4379452	\$ 1,000.00		Tuition Scholarship Fund	36 S Columbia Avenue Columbus OH 43209-1698
Provides opportunities for Jewish students at Harvard University to explore & celebrate their Jewish identity through its global network of regional center, campus Foundations, & student organizations	04-2620801	\$ 1,000.00		No Designation	52 Mount Auburn Street Cambridge MA 02138

THE ALLENE N. GILMAN CHARITABLE TRUST
26-6375848
990-PF - 2012
PART XV, LINE 3
2014 CHARITABLE CONTRIBUTIONS

ORGANIZATION	TAX ID#	AMOUNT	PURPOSE OF ORGANIZATION	DONATION DESIGNATION	ORGANIZATION ADDRESS
Hillel The Foundation for Jewish Campus Life	52-1844823	\$ 45,000.00	Provides opportunities for Jewish students at more than 500 colleges and universities to explore & celebrate their Jewish identity through its global network of regional center, campus Foundations, & student organizations	No Designation	800 Eighth Street NW Washington DC 20001-3724
JAFNA (Jewish Agency)	23-0053483	\$ 25,000.00	Provides programs to inspire Jews throughout the world to connect with their people, heritage and land, and to empower them to build a thriving Jewish future and strong Israel	No Designation	633 Third Avenue 32nd Floor, Suite C New York NY 10017
NCSEJ	13-2700517	\$ 10,000.00	Safeguards the individual and communal political rights of Jews living in the former Soviet Union and works to secure their religious and political freedoms	No Designation	1120 20th Street NW Suite 300N Washington DC 20036-3413
OSU Hillel	31-1048567	\$ 1,000.00	Provides opportunities for Jewish students at Ohio State University to explore & celebrate their Jewish identity through its global network of regional center, campus Foundations, & student organizations	No Designation	46 E 16th Avenue Columbus OH 43201
OSU Melton Center for Jewish Studies	31-1145986	\$ 1,000.00	Center for Jewish studies comprising one of the largest and most diverse programs in the country	No Designation	306 Duiles Hall 230 W 17th Ave Columbus OH 43210-1311
Yeshiva University	13-1624225	\$ 1,000.00	Provides a contemporary academic education with the teachings of the Torah	The Fund for Yeshiva University Undergraduate Scholarship Fund	500 West 185th Street Suite 1200 New York NY 10033
THE ARTS		\$ 109,250.00			
Columbus Museum of Art	31-4379447	\$ 1,000.00	Create great experiences with great art to everyone to inspire and challenge them	No designation	480 E Broad Street Columbus OH 43215
Columbus Symphony Orchestra	31-6402408	\$ 1,000.00	Provide music to diverse audience through artistic, education, and community outreach programs	No designation	55 East State Street Columbus OH 43215-9939
ProMusica Chamber Orchestra	31-0952873	\$ 1,000.00	Provide music to diverse audience through artistic, education, and community outreach programs	No designation	243 North 5th Street Suite 202 Columbus OH 43215
Thurber House	31-1136182	\$ 1,000.00	Celebrate the written word for education and entertainment to a broad audience	No designation	77 Jefferson Avenue Columbus OH 43215
CHILDREN AND THE AGED		\$ 4,000.00			
American Jewish Joint Distribution Committee	13-1656634	\$ 25,000.00	Work to rescue Jewish lives at risk, bring relief to Jews in need, renew lost bonds to Jewish identity and Jewish culture, and to help Israel overcome social challenges of its most vulnerable citizens, both Jewish and non-Jewish	Jewish Community in Georgia	711 Third Avenue New York NY 10017
Columbus Jewish Federation	31-0838745	\$ 3,250.00	Supports agencies, synagogues, and organizations locally, in Israel and throughout the world by providing social/human services and Jewish education and identity	Holocaust Survivor Initiative	1175 College Avenue Columbus OH 43209
JCC of Greater Columbus	31-4379496	\$ 1,000.00	Provides programs and services to the Jewish community that nurture a passion for Jewish learning and living	Capital Campaign	1125 College Avenue Columbus OH 43209
Werner Heritage Village	31-4417962	\$ 30,000.00	Provide housing, health, and supportive services for the aged	Greatest Needs Fund	1151 College Avenue Columbus OH 43209
		\$ 59,250.00			

THE ALLENE N. GILMAN CHARITABLE TRUST

26-6375848

990-PF - 2012

PART XV, LINE 3

2014 CHARITABLE CONTRIBUTIONS

ORGANIZATION	TAX ID#	AMOUNT	PURPOSE OF ORGANIZATION	DONATION DESIGNATION	ORGANIZATION ADDRESS
WOMEN'S ISSUES					
CHOICES	31-0910779	\$ 1,000.00	Provide counseling, shelter, crisis intervention, education, and community and legal support to victims of domestic violence	No designation	Columbus OH 43085
MADD, Columbus Chapter	94-2707273	\$ 1,000.00	Stop drunk driving, support those affected by drunk driving, and prevent underage drinking	No designation	Columbus OH 43229
Planned Parenthood of Greater Ohio	34-1015976	\$ 1,000.00	Provide information and services to make responsible decisions about sex, sexuality, and parenthood	No designation	Columbus OH 43215
Women's Fund of Central Ohio	31-1784310	\$ 1,000.00	Public foundation leading social change in the community, empowering women and girls to reach their full potential	No designation	Columbus OH 43204
		<u>\$ 4,000.00</u>			
OTHER					
United Way of Central Ohio	31-4393712	\$ 2,000.00	Provide and support programs that benefit the community	No designation	Columbus OH 43215-5485
		<u>\$ 2,000.00</u>			
		<u>\$ 237,500.00</u>			

Allene N. Gilman Charitable Trust

26-6375848
Form 990-PF
2014

Line 18 column (a), Taxes

Foreign taxes withheld from dividend income	\$ 570
Tax on investment income – 2013	\$ 225
Estimated tax on investment income – 2014	<u>\$ 2,050</u>
Total to Part I, Line 18(a)	<u>\$ 2,845</u>

Line 18 Column (b), Taxes

Foreign taxes withheld from dividend income	<u>\$ 570</u>
Total to Part I, Line 18 (b)	<u>\$ 570</u>

Line 23, Other Expenses

Column (a)

Investment Management	\$ 29,304
Bank Charges	\$ 21
Filing Fee – State of Ohio	<u>\$ 200</u>
Total to Part I, Line 23 (a)	<u>\$ 29,525</u>

Column (b)

Investment Management	<u>\$ 29,304</u>
Total to Part I, Line 23(b)	<u>\$ 29,304</u>