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 instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2014

Open to Public Inspection

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

Name of foundation
THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

A Employer identification number
27-0476819

Number and street (or P O box number if mail is not delivered to street address) 2338 HERONWOOD | Room/suite

B Telephone number (see instructions)
(248) 338-1060

City or town, state or province, country, and ZIP or foreign postal code
BLOOMFIELD HILLS, MI 48302

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)*▶$ 7,161,132

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))*

	Line	Description	(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	476	476		
	4	Dividends and interest from securities	194,778	194,778		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	376,407			
	b	Gross sales price for all assets on line 6a 1,378,394				
	7	Capital gain net income (from Part IV, line 2)		215,489		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	571,661	410,743		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	72,000			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)	63,633			63,633
	b	Accounting fees (attach schedule)	12,000			12,000
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	4,135	4,135		
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	23,670	21,320		2,350
	24	**Total operating and administrative expenses.** Add lines 13 through 23	175,438	25,455		77,983
	25	Contributions, gifts, grants paid	261,500			261,500
	26	**Total expenses and disbursements.** Add lines 24 and 25	436,938	25,455		339,483
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	134,723			
	b	**Net investment income** (if negative, enter -0-)		385,288		
	c	**Adjusted net income** (if negative, enter -0-)				

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	40,969	19,182	19,182
2	Savings and temporary cash investments	31,713	29,932	29,932
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	3,361		
10a	Investments—U S and state government obligations (attach schedule)			
b	Investments—corporate stock (attach schedule)	5,493,347	5,672,558	7,112,018
c	Investments—corporate bonds (attach schedule)	17,028		
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)	5,586,418	5,721,672	7,161,132
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 ▶)		531	
23	**Total liabilities** (add lines 17 through 22)		531	
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	5,586,418	5,721,141	
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)	5,586,418	5,721,141	
31	**Total liabilities and net assets/fund balances** (see instructions)	5,586,418	5,721,672	

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	5,586,418
2	Enter amount from Part I, line 27a	2	134,723
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	5,721,141
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	5,721,141

Part IV Capital Gains and Losses for Tax on Investment Income

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

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) 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	
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	215,489
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	322,467	6,831,540	0 047203
2012	310,592	6,270,042	0 049536
2011	257,687	6,242,936	0 041277
2010	219,053	5,684,875	0 038533
2009		5,278,462	

2	**Total** of line 1, column (d).	2	0 176549
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 044137
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	7,119,146
5	Multiply line 4 by line 3.	5	314,218
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	3,853
7	Add lines 5 and 6.	7	318,071
8	Enter qualifying distributions from Part XII, line 4.	8	339,483

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ 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	3,853
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	3,853
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	3,853
6	Credits/Payments				
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	3,361		
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	3,361
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	492
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ **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		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*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		
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		
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		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	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		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6		
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	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶MI			
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*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

Part VII-A Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶N/A

14 The books are in care of ▶PETER SARKESIAN Telephone no ▶(248) 457-7174

Located at ▶2338 HERONWOOD BLOOMFIELD HILLS MI ZIP+4 ▶48302

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		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

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)?	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?	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).	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.)*.	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

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

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)?	**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? ☐ 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**		**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?	**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
PETER SARKESIAN 101 W BIG BEAVER STE 1000 TROY, MI 480845280	DIRECTOR 5 00	36,000	0	0
LAUREN SARKESIAN 2338 HERONWOOD BLOOMFIELD HILLS, MI 48302	DIRECTOR 3 00	18,000	0	0
MARILYN SARKESIAN 2338 HERONWOOD BLOOMFIELD HILLS, MI 48302	DIRECTOR 3 00	18,000	0	0

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

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

Total number of other employees paid over $50,000 ▶

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
PETER J SARKESIAN PC 2338 HERONWOOD BLOOMFIELD HILLS, MI 48302	LEGAL	63,633
Total number of others receiving over $50,000 for professional services. . . . . ▶		

Part IX-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B **Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3 . . . . ▶	

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	7,196,892
b	Average of monthly cash balances	1b	30,667
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	7,227,559
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	7,227,559
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	108,413
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	7,119,146
6	**Minimum investment return.** Enter 5% of line 5	6	355,957

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	355,957
2a	Tax on investment income for 2014 from Part VI, line 5	2a	3,853		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	3,853
3	Distributable amount before adjustments Subtract line 2c from line 1			3	352,104
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	352,104
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	352,104

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	339,483
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	339,483
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	3,853
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	335,630

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				352,104
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			262,105	
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 ▶ $ 339,483				
a Applied to 2013, but not more than line 2a			262,105	
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.				77,378
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				274,726
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 organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

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

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

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

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

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

a The name, address, and telephone number or email 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 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 Additional Data Table				
Total . . . . ▶ **3a**				261,500
b *Approved for future payment*				
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					476
4 Dividends and interest from securities. . . .					194,778
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					376,407
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). .					571,661

13 Total. Add line 12, columns (b), (d), and (e). **13** 571,661

(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)

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)**		**No**
(2) Other assets	**1a(2)**		**No**
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	**1b(1)**		**No**
(2) Purchases of assets from a noncharitable exempt organization	**1b(2)**		**No**
(3) Rental of facilities, equipment, or other assets	**1b(3)**		**No**
(4) Reimbursement arrangements	**1b(4)**		**No**
(5) Loans or loan guarantees	**1b(5)**		**No**
(6) Performance of services or membership or fundraising solicitations	**1b(6)**		**No**
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	**1c**		**No**

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

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

******	2015-02-03	******
Signature of officer or trustee	Date	Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
LINDA M MASSIMILLA		2015-03-05		P00132468

Firm's name ▶ KEOLEIAN MASSIMILLA & IGNASIAK PLC

Firm's EIN ▶ 47-2725590

Firm's address ▶ 2350 FRANKLIN ROAD SUITE 220 BLOOMFIELD HILLS, MI 48302

Phone no (248) 338-1060

Form 990PF Part XV Line 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*				
AGBU 22001 NORTHWESTERN HWY SOUTHFIELD,MI 48075	NONE		GENERAL	12,500
ALS FOUNDATION 1275 K STREET NW SUITE 250 WASHINGTON,DC 20005	NONE		GENERAL	5,000
AMAA - CHILD EDUCATION SPONSORSHIP 31 WEST CENTURY ROAD PARAMUS,NJ 07652	NONE		GENERAL	10,000
ANGEL'S PLACE 25240 LAHSER RD SUITE 2 SOUTHFIELD,MI 48034	NONE		GENERAL	2,500
ARMENIAN ASSEMBLY 1334 G ST NW WASHINTON,DC 200771674	NONE		GENERAL	2,000
ARMENIAN EYE PROJECT PO BOX 5630 NEWPORT BEACH,CA 92662	NONE		GERERAL	5,000
ARMENIAN FUND USA 80 MAIDEN LANE STE 301 NEW YORK,NY 10038	NONE		GEBERAL	5,000
CAPUCHIN SOUP KITCHEN 1820 MT ELLIOTT DETROIT,MI 48207	NONE		GENERAL	2,000
COAF 162 FIFTH AVE STE 900 NEW YORK,NY 10010	NONE		GENERAL	60,000
COTS 25 PETERBORO DETROIT,MI 48201	NONE		GENERAL	2,000
DETROIT INSTITUTE OF ART 5200 WOODWARD AVE DETROIT,MI 48202	NONE		GENERAL	5,000
DIOCESE OF THE ARMENIAN CHURCH 630 SECOND AVE NEW YORK,NY 10016	NONE		GENERAL	2,500
FALLEN AND WOUNDED SOLDIERS OF MI PO BOX 33099 BLOOMFIELD HILLS,MI 48303	NONE		GENERAL	2,500
FOCUS ARMENIA 5156 HARDWOODS DR W BLOOMFIELD,MI 48323	NONE		GENERAL	5,000
FRANNY STRONT FOUNDATION 5767 W MAPLE STE 200 W BLOOMFIELD,MI 48322	NONE		GENERAL	3,000
Total . . . . ▶ 3a				261,500

Form 990PF Part XV Line 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*				
FUND FOR ARMENIAN RELIEF (FAR) 630 SECOND AVE NEW YORK, NY 10016	NONE		GENERAL	50,000
HAVEN PO BOX 431045 PONTIAC, MI 48343	NONE		GENERAL	2,500
HOPE FOR WARRIORS 55 WATER ST NEW YORK, NY 10041	NONE		GENERAL	5,000
JUVENILE DIABETES 26 BROADWAY NEW YORK, NY 10004	NONE		GENERAL	2,500
KNIGHTS OF VARTAN 38228 LANA DR FARMINGTON HILLS, MI 48335	NONE		GENERAL	2,000
MICHAEL J FOX FOUNDATION FOR PARKI PO BOX 4777 NEW YORK, NY 10163	NONE		GENERAL	5,000
NAVY SEAL FOUNDATION 1619 D ST VIRGINIA BEACH, VA 23459	NONE		GENERAL	5,000
PAROS FOUNDATION 918 PARKER ST A14 BERKELEY, CA 94710	NONE		GENERAL	10,000
SALVATION ARMY 3737 LAWTON DETROIT, MI 48208	NONE		GENERAL	5,000
SOCIETY FOR ARMENIAN STUDIES 202 SOUTH THAYER ANN ARBOR, MI 48104	NONE		GENERAL	5,000
ST JOHN'S KOMITAS CHOIR 22001 NORTHWESTERN HWY SOUTHFIELD, MI 48075	NONE		GENERAL	15,000
ST JOSEPH MERCY HOSPITAL 44405 WOODWARD AVE PONTIAC, MI 48341	NONE		GENERAL	2,500
ST NERSES ARMENIAN SEMIN 150 STRATTON RD NEW ROCHELLE, NY 108041418	NONE		GENERAL	2,500
TEKEYAN CULTURAL ASSOC 755 MT AUBURN ST WATERTOWN, MA 02472	NONE		GENERAL	2,500
TERCHOONIAN HOME ORPHANAGE 21700 GREENFIELD OAK PARK, MI 48237	NONE		GENERAL	5,000
Total . . . . ▶ **3a**				261,500

Form 990PF Part XV Line 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*				
THE ANCA 1711 N ST NW WASHINGTON, DC 20036	NONE		GENERAL	1,500
THE ARMENIAN TREE PROJECT 65 MAIN ST WATERTOWN, MA 02472	NONE		GENERAL	2,000
THE DETROIT RESCUE MISSION 150 STIMSON PO BOX 312087 DETROIT, MI 482312087	NONE		GENERAL	2,000
UM DEARBORN ARMENIAN RESEARCH 4901 EVERGREEN DEARBORN, MI 48128	NONE		GENERAL	7,500
WAYNE STATE UNIVERSITY 5475 WOODWARD AVE DETROIT, MI 48202	NONE		GENERAL	5,000
Total . . . . ▶ **3a**				261,500

TY 2014 Accounting Fees Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT ACCOUNTING FEES	12,000			12,000

TY 2014 Contractor Compensation Explanation

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Contractor	Explanation
PETER J SARKESIAN PC	LEGAL FEES

TY 2014 Gain/Loss from Sale of Other Assets Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Name	Date Acquired	How Acquired	Date Sold	Purchaser Name	Gross Sales Price	Basis	Basis Method	Sales Expenses	Total (net)	Accumulated Depreciation
PUTNAM CAPITAL SPECTRUM	2012-09	PURCHASE	2014-04		1,404	1,043			361	
EATON VANCE ATLANTA CAP	2012-09	PURCHASE	2014-08		100,000	74,886			25,114	
SUNAMERICA FOCUSED DIVIDEND	2012-09	PURCHASE	2014-08		200,000	159,463			40,537	
PRUDENTIAL FINANCIAL SERV	2013-12	PURCHASE	2014-11		8,425	8,495			-70	
PRUDENTIAL FINANCIAL SERV	2012-10	PURCHASE	2014-11		59,877	50,000			9,877	
PRUDENTIAL FINANCIAL SERV	2012-12	PURCHASE	2014-11		1,946	1,682			264	
PRUDENTIAL FINANCIAL SERV	2013-02	PURCHASE	2014-11		26,799	25,000			1,799	
WELLS FARGO ADVANTAGE	2012-09	PURCHASE	2014-11		175,000	126,113			48,887	
ISHARES SILVER	2009-03	PURCHASE	2014-03		4,076	2,659			1,417	
ISHARES SILVER	2009-03	PURCHASE	2014-03		6,119	3,989			2,130	
INTEL CORP	2009-03	PURCHASE	2014-03		12,237	7,438			4,799	
OCCIDENTAL PETE CORP	2009-03	PURCHASE	2014-03		19,399	11,656			7,743	
EL PASO ENERGY CAP	2009-03	PURCHASE	2014-03		21,643	10,002			11,641	
FLOUR CORP	2009-03	PURCHASE	2014-03		15,591	7,484			8,107	
INDEVUS PHARMACEUTICALS	2009-03	PURCHASE	2014-08			7,020			-7,020	
FREDDIE MAC	2009-03	PURCHASE	2014-07		4,871	120			4,751	
LOOMIS BOND FUND 1	2009-12	PURCHASE	2014-09		87,500	88,836			-1,336	
LOOMIS SMALL CAP GROWTH	2009-12	PURCHASE	2014-09		87,500	77,230			10,270	
LOOMIS INFLATION PROTECT	2009-12	PURCHASE	2014-01		330,518	338,871			-8,353	

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93491064000055

TY 2014 Investments Corporate Bonds Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Name of Bond	End of Year Book Value	End of Year Fair Market Value
WELLS FARGO		
CHAS SCHWAB		

TY 2014 Investments Corporate Stock Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CHARLES SCHWAB	368,714	768,190
WELLS FARGO	377,186	584,874
AMERITRADE		
LOOMIS/SAYLES	2,124,938	2,696,965
OPPENHEIMER	2,589,206	2,858,320
NATIXIS	212,514	203,669

TY 2014 Legal Fees Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INDIRECT LEGAL FEES	63,633			63,633

TY 2014 Other Expenses Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
MISCELLANEOUS EXPENSES	284	284		
SEMINARS	1,750			1,750
CHARITY NAVIGATOR	600			600
OPPENHEIMER FEES	21,036	21,036		

TY 2014 Other Liabilities Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Description	Beginning of Year - Book Value	End of Year - Book Value
EXCISE TAX PAYABLE		531

TY 2014 Taxes Schedule

Name: THE HAIGANOOSH MENGUSHIAN AJEMIAN FOUNDATION

EIN: 27-0476819

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
WELLS FARGO - FOREIGN TAXES	223	223		
EXCISE TAX	3,892	3,892		
STATE OF MICHIGAN	20	20		