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For calendar year 2014 or tax year beginning , 2014, and ending , 20

Name of foundation JAMES PARKER CHARITABLE FOUNDATION		A Employer identification number 30-6001546
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) 617-482-5270
P.O. BOX 55806		
City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 02205-5806		
G Check all that apply: ☐ Initial return ☐ Final return ☐ Address change		C If exemption application is pending, check here ☐
☐ Initial return of a former public charity ☐ Amended return ☐ 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) ▶ \$ 1,564,052.		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐
J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 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	36,113.	36,094.		STMT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	83,410.			
	b Gross sales price for all assets on line 6a	666,562.			
	7 Capital gain net income (from Part IV, line 2)		72,532.		
	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	119,523.	108,626.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	15,818.	15,818.		
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)				
	c Other professional fees (attach schedule)				
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	251.	1,104.		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule) STMT 3	2,178.	8.		2,170.
	24 Total operating and administrative expenses. Add lines 13 through 23.	18,247.	16,930.		2,170.
	25 Contributions, gifts, grants paid	75,000.			75,000.
26 Total expenses and disbursements. Add lines 24 and 25	93,247.	16,930.		77,170.	
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	26,276.				
b Net investment income (if negative, enter -0-)		91,696.			
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	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			
	2	Savings and temporary cash investments	34,001.	52,957.	52,957.
	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) . STMT 4 .	595,307.	544,843.	642,986.
	c	Investments - corporate bonds (attach schedule),			
	11	Investments - land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule) STMT 5 .	783,697.	841,096.	868,109.
	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)	1,413,005.	1,438,896.	1,564,052.	
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons .			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)		NONE	
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	1,400,367.	1,438,896.	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds . .	12,638.		
	30	Total net assets or fund balances (see instructions)	1,413,005.	1,438,896.	
	31	Total liabilities and net assets/fund balances (see instructions)	1,413,005.	1,438,896.	

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	1,413,005.
2	Enter amount from Part I, line 27a	2	26,276.
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,439,281.
5	Decreases not included in line 2 (itemize) ▶ ADJUSTMENT TO BASIS	5	385.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,438,896.

Form **990-PF** (2014)

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					
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 666,562.		594,030.	72,532.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
a			72,532.		
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	72,532.	
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

(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	91,524.	1,554,735.	0.058868
2012	77,065.	1,533,832.	0.050243
2011	76,087.	1,604,473.	0.047422
2010	74,562.	1,582,647.	0.047112
2009	125,836.	1,443,513.	0.087173
2 Total of line 1, column (d)			2 0.290818
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 0.058164
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4 1,552,880.
5 Multiply line 4 by line 3			5 90,322.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 917.
7 Add lines 5 and 6			7 91,239.
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 77,170.

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		1	1,834.
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			
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		2	
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			
3 Add lines 1 and 2			
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		3	1,834.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		4	NONE
6 Credits/Payments		5	1,834.
a 2014 estimated tax payments and 2013 overpayment credited to 2014		6a	629.
b Exempt foreign organizations - tax withheld at source			
c Tax paid with application for extension of time to file (Form 8868)			
d Backup withholding erroneously withheld			
7 Total credits and payments Add lines 6a through 6d		6b	NONE
8 Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		6c	NONE
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		6d	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		7	629.
11 Enter the amount of line 10 to be Credited to 2015 estimated tax ☐ NONE Refunded ☐		8	
		9	1,205.
		10	
		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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? 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		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 ☐ \$ _____ (2) On foundation managers ☐ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
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?	N/A	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ MA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Form 990-PF (2014)

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? Website address <u>N/A</u>	13	X	
14	The books are in care of <u>FIDUCIARY TRUST COMPANY</u> Telephone no <u>(617) 482-5270</u> Located at <u>175 FEDERAL STREET, BOSTON, MA</u> ZIP+4 <u>02110</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here ☐ and enter the amount of tax-exempt interest received or accrued during the year. <u>N/A</u>	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 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 <u></u>	16	Yes	No 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)? ☐ Organizations relying on a current notice regarding disaster assistance check here ☐	1b	X
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 <u></u>		
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 <u></u>		
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	N/A
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

Form 990-PF (2014)

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** *N/A*

Organizations relying on a current notice regarding disaster assistance check here ☐ **c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? *N/A* ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No **6b** *X*

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 **7b** *N/A*

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
FIDUCIARY TRUST COMPANY 175 FEDERAL STREET, BOSTON, MA 02110,	TRUSTEE	15,818	-0-	-0-
J. BRIAN POTTS 175 FEDERAL ST., BOSTON, MA 02110,	TRUSTEE	-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		NONE	NONE	NONE

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

Form 990-PF (2014)

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services** (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		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 THIS TRUST MAKES GRANTS TO CHARITABLE ORGANIZATIONS DESCRIBED IN SECTION 501(C)(3) OF THE IRC.	75,000.
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 NONE	
2	
All other program-related investments See instructions	
3 NONE	
Total. Add lines 1 through 3	

Form 990-PF (2014)

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	1,547,413.
b	Average of monthly cash balances	1b	29,115.
c	Fair market value of all other assets (see instructions).	1c	NONE
d	Total (add lines 1a, b, and c)	1d	1,576,528.
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	NONE
3	Subtract line 2 from line 1d	3	1,576,528.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	23,648.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,552,880.
6	Minimum investment return. Enter 5% of line 5	6	77,644.

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	77,644.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	1,834.
b	Income tax for 2014 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	1,834.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	75,810.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	75,810.
6	Deduction from distributable amount (see instructions)	6	NONE
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	75,810.

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	77,170.
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	NONE
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	NONE
b	Cash distribution test (attach the required schedule)	3b	NONE
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	77,170.
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	N/A
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	77,170.

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				75,810.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			58,261.	
b Total for prior years 20 <u>12</u> , 20 <u> </u> , 20 <u> </u>		NONE		
3 Excess distributions carryover, if any, to 2014				
a From 2009	NONE			
b From 2010	NONE			
c From 2011	NONE			
d From 2012	NONE			
e From 2013	NONE			
f Total of lines 3a through e	NONE			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$ <u>77,170.</u>				
a Applied to 2013, but not more than line 2a			58,261.	
b Applied to undistributed income of prior years (Election required - see instructions)		NONE		
c Treated as distributions out of corpus (Election required - see instructions)	NONE			
d Applied to 2014 distributable amount				18,909.
e Remaining amount distributed out of corpus	NONE			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a))	NONE			NONE
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	NONE			
b Prior years' undistributed income. Subtract line 4b from line 2b		NONE		
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		NONE		
d Subtract line 6c from line 6b Taxable amount - see instructions		NONE		
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount - see instructions			NONE	
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				56,901.
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)	NONE			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)	NONE			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	NONE			
10 Analysis of line 9				
a Excess from 2010	NONE			
b Excess from 2011	NONE			
c Excess from 2012	NONE			
d Excess from 2013	NONE			
e Excess from 2014	NONE			

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

NOT APPLICABLE

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

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

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year - see instructions.)**1 Information Regarding Foundation Managers:**

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

N/A

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

N/A

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

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				
METROPOLITAN MUSEUM OF NEW YORK	N/A	PC	GENERAL PURPOSES	75,000.
Total			3a	75,000.
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

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

- | | | | |
|---|--------------|-----|----|
| 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? | | Yes | No |
| a Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| (1) Cash | 1a(1) | | X |
| (2) Other assets | 1a(2) | | X |
| b Other transactions: | | | |
| (1) Sales of assets to a noncharitable exempt organization | 1b(1) | | X |
| (2) Purchases of assets from a noncharitable exempt organization | 1b(2) | | X |
| (3) Rental of facilities, equipment, or other assets | 1b(3) | | X |
| (4) Reimbursement arrangements | 1b(4) | | X |
| (5) Loans or loan guarantees | 1b(5) | | X |
| (6) Performance of services or membership or fundraising solicitations | 1b(6) | | X |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | 1c | | X |
| d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | | |

[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

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.

Sign Here  5-7-15 **TRUSTEE**

Signature of officer or 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	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	MARK SPENCER	<i>[Signature]</i>	05/06/2015		P00709770
	Firm's name ▶ FIDUCIARY TRUST COMPANY	Firm's EIN ▶ 04-1309690			
	Firm's address ▶ P.O. BOX 55806 BOSTON, MA	02205-5806	Phone no 617-482-5270		

FORM 990PF, PART I - DIVIDENDS AND INTEREST FROM SECURITIES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
DIVIDENDS & INTEREST FROM SECURITIES	36,113.	36,094.
	-----	-----
TOTAL	36,113.	36,094.
	=====	=====

FORM 990PF, PART I - TAXES
=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME
-----	-----	-----
2014 FED ESTIMATED ON EXCISE TAX	100.	
FOREIGN TAXES W/H	151.	1,104.
	-----	-----
TOTALS	251.	1,104.
	=====	=====

JAMES PARKER CHARITABLE FOUNDATION

30-6001546

FORM 990PF, PART I - OTHER EXPENSES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	CHARITABLE PURPOSES -----
TAX PREPARATION FEE	2,135.		2,135.
FILING FEE - FORM PC	35.		35.
DEPOSITARY FEE	8.	8.	
TOTALS	2,178.	8.	2,170.
	=====	=====	=====

BOOK VALUE ASSET STATEMENT
AS OF 12/31/14

PAGE 2
ACCOUNT NO. 66001700.2

JAMES PARKER CHARITABLE FOUNDATI PRI

EIN # 30-6001546

PAR VALUE/SHARE	DESCRIPTION	COST	BOOK VALUE	MARKET VALUE	EST ANNUAL INCOME
26072.65	DREYFUS GOVT CASH MANAGEMENT-INSTL SHS	26,072.65	26,072.65	26,072.65	2.61
CASH/CASH EQUIVALENTS					
EQUITIES/Common Stock					
58.00	3M COMPANY COM	8,150.74	8,150.74	9,530.56	237.80
134.00	AMPENOL CORP CL A	6,965.99	6,965.99	7,210.54	67.00
100.00	ANHEUSER-BUSCH INBEV NV SPONSORED ADR	8,103.00	8,767.00	11,232.00	267.40
140.00	APPLE INC	4,859.26	4,859.26	15,453.20	263.20
77.00	BALL CORP COM	4,962.65	4,962.65	5,249.09	40.04
150.00	BB&T CORP COM	5,801.51	5,801.51	5,833.50	144.00
50.00	BIAGEN INC	14,756.00	14,756.00	16,972.50	0.00
20.00	CALIFORNIA RESOURCES CORP	142.59	154.97	110.20	0.20
10.00	CHIPOTLE MEXICAN GRILL INC	6,585.00	6,585.00	6,845.10	0.00
50.00	CHURCH & DWIGHT INC COM	914.13	2,447.11	3,940.50	62.00
350.00	CISCO SYSTEMS INC COM	7,143.72	7,480.28	9,735.25	266.00
150.00	CVS HEALTH CORP COM	6,836.76	7,709.21	14,446.50	210.00
173.00	EBAY INC COM	9,454.58	9,521.83	9,708.76	0.00
50.00	ECOLAB INC COM	4,607.00	4,617.00	5,226.00	66.00
350.00	EMC CORP COM (MA)	7,786.00	8,258.74	10,409.00	161.00
116.00	EOG RESOURCES INC COM	10,136.10	10,136.10	10,680.12	77.72
100.00	EQUIFAX INC COM	5,903.00	6,330.67	8,087.00	100.00
100.00	EXPRESS SCRIPTS HOLDING CO	4,633.36	6,005.53	8,467.00	0.00
50.00	EXXON MOBIL CORP COM	4,250.00	4,411.25	4,622.50	138.00
29.00	F5 NETWORKS INC COM	3,577.73	3,577.73	3,783.49	0.00
50.00	GILEAD SCIENCES INC COM	3,904.50	3,904.50	4,713.00	0.00
15.00	GOOGLE INC CL A	5,638.54	5,638.54	7,959.90	0.00
15.00	GOOGLE INC CL C	5,653.31	5,653.31	7,896.00	0.04
9.00	HALYARD HEALTH INC	311.93	311.93	409.23	0.00
100.00	HOME DEPOT INC COM	7,897.67	7,897.67	10,497.00	188.00
100.00	HORMEL FOODS CORP COM	4,560.50	4,560.50	5,210.00	100.00
100.00	ILLINOIS TOOL WORKS INC COM	8,300.00	8,300.00	9,470.00	194.00
456.00	ISHARES BARCLAYS 1-3 YEAR CREDIT BOND	46,314.96	47,459.22	47,962.08	449.16
77.00	JOHNSON & JOHNSON COM	7,657.01	7,657.01	8,051.89	215.60
200.00	JPMORGAN CHASE & CO COM	9,608.91	9,988.73	12,516.00	320.00
77.00	KIMBERLY-CLARK CORP COM	7,756.88	7,756.88	8,896.58	258.72
150.00	LOWE'S COS INC COM	7,252.50	7,269.75	10,320.00	138.00
77.00	MARRIOTT INTERNATIONAL INC (NEW) CL A	5,545.54	5,545.54	6,008.31	61.60
200.00	MICROSOFT CORP COM	5,604.00	5,604.00	9,290.00	248.00
50.00	NATIONAL OILWELL VARCO INC COM	1,963.49	3,139.85	3,276.50	92.00

BOOK VALUE ASSET STATEMENT
AS OF 12/31/14

PAGE 3
ACCOUNT NO. 66001700.2

JAMES PARKER CHARITABLE FOUNDATI PRI

EIN # 30-6001546

PAR VALUE/SHARE	DESCRIPTION	COST	BOOK VALUE	MARKET VALUE	EST ANNUAL INCOME
EQUITIES/COMMON STOCK (Cont.)					
200.00	NOVO-NORDISK A S ADR	5,469.60	5,469.60	8,464.00	121.20
50.00	OCCIDENTAL PETROLEUM CORP COM	3,947.40	4,290.02	4,030.50	144.00
50.00	PERRIGO CO PLC	8,180.80	8,180.80	8,358.00	21.00
250.00	PIMCO ENHANCED SHORT MATURITY ETF	25,366.39	25,388.72	25,265.00	179.25
77.00	PRICE T ROWE GROUP INC COM	6,133.05	6,133.05	6,611.22	135.52
150.00	QUALCOMM INC COM	8,135.50	8,317.50	11,149.50	252.00
250.00	QUESTAR CORP COM	4,371.29	4,726.71	6,320.00	190.00
150.00	SCHLUMBERGER LTD NV COM	13,833.10	13,833.10	12,811.50	240.00
268.00	SPDR GOLD TRUST	32,925.01	38,321.97	30,439.44	0.00
50.00	SVB FINANCIAL GROUP	5,231.00	5,231.00	5,803.50	0.00
50.00	THERMO FISHER SCIENTIFIC INC	6,042.50	6,042.50	6,264.50	30.00
1828.00	TORTOISE MLP FUND	44,125.26	45,800.66	51,056.04	3,080.18
110.00	UNION PACIFIC CORP COM	5,186.90	5,867.65	13,104.30	220.00
100.00	UNITED TECHNOLOGIES CORP COM	10,523.00	10,523.00	11,500.00	236.00
300.00	US BANCORP COM (NEW)	7,744.45	9,826.15	13,485.00	294.00
720.00	VANGUARD REIT INDEX ETF	48,459.93	48,459.93	58,320.00	2,101.68
116.00	VANGUARD TELECOM SERVICE ETF	7,533.53	8,089.37	9,827.52	261.12
77.00	VF CORP COM	3,640.17	3,640.17	5,767.30	98.56
100.00	WALGREENS BOOTS ALLIANCE INC	7,196.00	7,196.00	7,620.00	135.00
116.00	WALT DISNEY HOLDING CO	5,744.71	6,476.21	10,926.04	133.40
289.00	WELLS FARGO & CO	10,200.53	10,843.17	15,842.98	404.60
TOTAL EQUITIES/COMMON STOCK		523,528.98	544,843.28	642,985.64	12,642.99

STMT 4

MUTUAL FUND INVESTMENTS

2794.097	ABSOLUTE STRATEGIES FUND INST'L	29,195.27	30,208.10	30,986.54	8.38
2358.318	ACADIAN EMERGING MARKETS PORT INSTL	41,606.32	41,606.32	43,062.89	499.96
3903.164	ALLIANZGI NFJ INTL VALUE INST'L	81,021.44	81,548.49	83,761.90	2,447.28
8767.946	ASPEN MANAGED FUTURES STRATEGY FUND I	80,307.25	80,386.95	87,942.50	0.00
5411.289	BUFFALO INTERNATIONAL	58,020.00	58,020.00	61,905.15	330.09
978.208	DREYFUS INTERNATIONAL BOND I	16,296.94	16,305.09	15,974.14	326.72
3483.167	DRIEHAUS EMERGING MKRKS SMALL CAP GRTH	47,143.26	47,143.26	46,012.64	72.42
4124.803	FRANKLIN INT'L SMALL CAP GROWTH ADV	65,400.73	67,349.49	74,493.94	1,369.43
3966.965	HIGHLAND LONG/SHORT EQUITY FUND	45,562.63	45,926.23	47,841.60	0.00
3566.015	MAINSTAY MARKETFIELD FUND I	62,690.54	62,690.54	57,912.08	7.54
1150.169	MATTHEWS PACIFIC TIGER FUND - INSTL	26,520.15	26,875.80	30,548.49	205.88
2863.172	MERGER FUND CL I	45,781.01	46,075.06	44,608.22	1,010.70
11083.327	TEMPLETON GLOBAL BOND FUND ADVISOR CL	129,872.50	137,745.68	137,544.09	4,688.25
4343.804	THOMAS WHITE INTERNATIONAL FUND CL I	69,636.33	70,421.05	69,891.81	1,320.52

BOOK VALUE ASSET STATEMENT
AS OF 12/31/14

PAGE 4
ACCOUNT NO. 66001700.2

JAMES PARKER CHARITABLE FOUNDATI PRI

EIN # 30-600/546

PAR VALUE/SHARE	DESCRIPTION	COST	BOOK VALUE	MARKET VALUE	EST ANNUAL INCOME

MUTUAL FUND INVESTMENTS (Cont.)					

979.412	VULCAN VALUE PARTNERS SMALL CAP	17,514.98	17,514.98	17,472.71	102.84
817.581	WALTHAUSEN SMALL CAP VALUE FUND	10,817.44	11,279.21	18,150.30	0.00

TOTAL MUTUAL FUND INVESTMENTS		827,386.79	841,096.25	868,109.00	12,390.01

TOTAL INVESTMENTS		1,376,988.42	1,412,012.18	1,537,167.29	

CASH		0.00	0.00	0.00	

CASH RECEIVABLES		0.00	0.00	0.00	

CASH PAYABLES		0.00	0.00	0.00	

GRAND TOTAL		1,376,988.42	1,412,012.18	1,537,167.29	25,035.60
=====					

TOTAL MUTUAL FUND INVESTMENTS 868,109.00 12,390.01 STMT 5