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Return of Private Foundation

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

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▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.**2014**

Open to Public Inspection

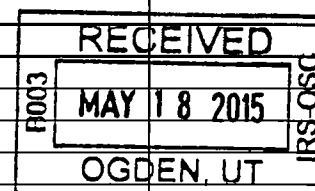
For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation J EARL BELCH CHARITABLE TRUST		A Employer identification number 30-6043262						
Number and street (or P O box number if mail is not delivered to street address)	Room/suite	B Telephone number (see instructions) 419-899-2855						
City or town, state or province, country, and ZIP or foreign postal code SHERWOOD OH 43556		C If exemption application is pending, check here ☐ D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐ E If private foundation status was terminated under section 507(b)(1)(A), check here ☐ F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐						
G Check all that apply: <table border="1"> <tr> <td>☐ Initial return</td> <td>☐ Initial return of a former public charity</td> </tr> <tr> <td>☐ Final return</td> <td>☐ Amended return</td> </tr> <tr> <td>☐ Address change</td> <td>☐ Name change</td> </tr> </table>		☐ Initial return	☐ Initial return of a former public charity	☐ Final return	☐ Amended return	☐ Address change	☐ Name change	
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H Check type of organization: <table border="1"> <tr> <td>☒ Section 501(c)(3) exempt private foundation</td> <td>☐ Other taxable private foundation</td> </tr> <tr> <td>☐ Section 4947(a)(1) nonexempt charitable trust</td> <td>☐ Other</td> </tr> </table>		☒ Section 501(c)(3) exempt private foundation	☐ Other taxable private foundation	☐ Section 4947(a)(1) nonexempt charitable trust	☐ Other			
☒ Section 501(c)(3) exempt private foundation	☐ Other taxable private foundation							
☐ Section 4947(a)(1) nonexempt charitable trust	☐ Other							
I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ 755,979		J Accounting method: <table border="1"> <tr> <td>☒ Cash</td> <td>☐ Accrual</td> </tr> <tr> <td colspan="2">☐ Other (specify) _____</td> </tr> </table>	☒ Cash	☐ Accrual	☐ Other (specify) _____			
☒ Cash	☐ Accrual							
☐ Other (specify) _____								

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)
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	10	10			
4 Dividends and interest from securities					
5a Gross rents	46,845	46,845			
b Net rental income or (loss)	25,061				
6a Net gain or (loss) from sale of assets not on line 10					
b Gross sales price for all assets on line 6a					
7 Capital gain net income (from Part IV, line 2)					
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	46,855	46,855			
13 Compensation of officers, directors, trustees, etc.	1,500	1,500			
14 Other employee salaries and wages					
15 Pension plans, employee benefits					
16a Legal fees (attach schedule)	910	910			
b Accounting fees (attach schedule)	850	850			
c Other professional fees (attach schedule)					
17 Interest					
18 Taxes (attach schedule) (see instructions)	5,313	5,313			
19 Depreciation (attach schedule) and depletion					
20 Occupancy					
21 Travel, conferences, and meetings					
22 Printing and publications					
23 Other expenses (attach schedule)	17,132	17,132			
24 Total operating and administrative expenses. Add lines 13 through 23.	25,705	25,705			
25 Contributions, gifts, grants paid	17,500				17,500
26 Total expenses and disbursements. Add lines 24 and 25.	43,205	25,705			17,500
27 Subtract line 26 from line 12					
a Excess of revenue over expenses and disbursements	3,650				
b Net investment income (if negative, enter -0-)		21,150			
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	7,809	11,459	11,459
	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			
	10 a	Investments - U.S. and state government obligations (attach schedule) . .			
	b	Investments - corporate stock (attach schedule)			
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment basis ▶ 621,000 Less accumulated depreciation ▶ (attach schedule)	621,000	621,000	744,520
	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)	628,809	632,459	755,979
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 ▶)			
Net Assets or Fund Balances	23	Total liabilities (add lines 17 through 22)			
		Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.			
	24	Unrestricted	629,809	632,459	
	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)	628,809	632,459	
	31	Total liabilities and net assets/fund balances (see instructions)	628,809	632,459	

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	628,809
2	Enter amount from Part I, line 27a	2	3,650
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	632,459
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	632,459

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	N/A				
b					
c					
d					
e					
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)		
a					
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))		
a					
b					
c					
d					
e					
2 Capital gain net income or (net capital loss)			2		
{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }					
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):			3		
If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8					

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

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

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

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	59,500	351,034	0.1695
2012	26,000	371,830	0.0699
2011	22,000	354,130	0.0621
2010	21,000	182,018	0.1154
2009	13,000	178,868	0.0727
2 Total of line 1, column (d)			2 0.4896
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 0.0979
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4 765,027
5 Multiply line 4 by line 3			5 74,896
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 212
7 Add lines 5 and 6			7 75,108
8 Enter qualifying distributions from Part XII, line 4			8 17,500
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.			

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a. Exempt operating foundations described in section 4940(d)(2), check here ☐ 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	212
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	212
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	212
6. Credits/Payments			
a. 2014 estimated tax payments and 2013 overpayment credited to 2014	6a		
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		0
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		212
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?		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 ☐ \$ 0 (2) On foundation managers ☐ \$ 0		
e. Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ 0		
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?		
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?		N/A
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) ☐ OHIO		
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. OHIO DOES NOT REQUIRE A COPY		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

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		
14	The books are in care of ▶ <u>GARNET SMITH</u> Telephone no ▶ <u>419-899-2855</u> Located at ▶ <u>11740 US HIGHWAY 127 SHERWOOD OH</u> ZIP+4 ▶ <u>43556</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>15</u>			
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	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 ▶				

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 ▶		
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.) <u>N/A</u>	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 ▶		
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	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 **5b**
- Organizations relying on a current notice regarding disaster assistance check here ☐ **5b**
- c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No **5b**
- 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**
- b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No **6b**
- 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**
- b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? ☐ Yes ☒ No **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (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
GARNET SMITH 11740 US HWY 127 SHERWOOD OH 43556	CO-TRUSTEE 4 HOURS	500	0	0
GARY FICKEL RD 18R COLUMBUS GROVE OH 45830	CO-TRUSTEE 4 HOURS	500	0	0
THOMAS GERDEMAN 3611 BEGG RD COLUMBUS GROVE OH 45830	CO-TRUSTEE 4 HOURS	500	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
NONE		
Total number of others receiving over \$50,000 for professional services		

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 DONATION TO HABITAT FOR HUMANITY TO USE FOR HEATING SYSTEM FOR HOME BEING BUILT FOR FAMILY IN NEED IN COLUMBUS GROVE PUTNAM COUNTY OHIO	5,500
2 CONTRIBUTIONS TO THREE PUBLIC COLLEGES AND ONE PRIVATE COLLEGE TO BE USED EXCLUSIVELY FOR SCHOLARSHIPS FOR PUTNAM COUNTY OHIO RESIDENTS	4,000
3 DONATIONS TO TWO LOCAL FAIR SPEED COMMITTEES TO PROMOTE HARNESS RACING AT OHIO COUNTY FAIRS	4,000
4 DONATION TO LOCAL CHURCH TO PROVIDE FOOD FOR THE NEEDY	1,000

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	
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	
b	Average of monthly cash balances	1b	32,157
c	Fair market value of all other assets (see instructions)	1c	744,520
d	Total (add lines 1a, b, and c)	1d	776,677
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	776,677
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	11,650
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	765,027
6	Minimum investment return. Enter 5% of line 5	6	38,251

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	38,251
2a	Tax on investment income for 2014 from Part VI, line 5	2a	212
b	Income tax for 2014 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	212
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	38,039
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	38,039
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	38,039

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	17,500
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	17,500
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	
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	17,500

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				38,039
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				4,375
b From 2010				12,326
c From 2011				4,543
d From 2012				7,964
e From 2013				42,510
f Total of lines 3a through e	71,718			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ <u>17,500</u>				
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				17,500
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))	20,539			20,539
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	51,179			
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		0		
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				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	51,179			
10 Analysis of line 9				
a Excess from 2010	0			
b Excess from 2011	705			
c Excess from 2012	7,964			
d Excess from 2013	42,510			
e Excess from 2014	0			

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

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

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
2 a 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(b)(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

N/A - THE FOUNDATION DOES NOT OWN 10% OF ANY ENTITY

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

GARNET SMITH 11740 US HIGHWAY 127 SHERWOOD OH 43556 419-899-2855

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

LETTER

c Any submission deadlines

NO

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

PRIMARILY IN AND FOR THE BENEFIT OF THE COLUMBUS GROVE PUTNAM COUNTY OHIO AREA

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				
PUTNAM COUNTY SPEED DEPT PUTNAM COUNTY FAIR PO BOX 47 OTTAWA OH 45875	N/A	PUBLIC	TO PROMOTE HARNESS RACING	2,000.00
PUTNAM COUNTY HABITAT FOR HUMANITY 150 N OAK STREET OTTAWA OH 45875	N/A	PUBLIC	HEATING SYSTEM FOR HOME BEING BUILT	5,500.00
PUTNAM COUNTY AMERICAN LEGION 412 PLUM STREET COLUMBUS GROVE OH 45830	N/A	PUBLIC	TO SUPPORT FISH DERBY FUNDRAISER	1,000.00
DEFIANCE COUNTY HORSEMEN 15111 DEFIANCE/PAULDING CO RD DEFIANCE OH 43512	N/A	PUBLIC	TO PROMOTE HARNESS RACING	2,000.00
CHALLENGE CHAMPIONS COUNTY ROAD 6 OTTAWA OH 45875	N/A	PUBLIC	TO SUPPORT THEIR HORSE RIDING FOR CANCER PATIENTS	1,000.00
PUTNAM COUNTY 4-H PO BOX 189 OTTAWA OH 45875	N/A	PUBLIC	TO PROVIDE LEADERSHIP SKILLS FOR YOUTH	1,000.00
SEE ATTACHED CONTINUATION SHEET				5,000.00
Total			3a	17,500.00
b Approved for future payment NONE				
Total			3b	

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			14	10	
4 Dividends and interest from securities					
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 <u>CROP SHARE</u>			16	46,845	
b _____					
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e)				46,855	
13 Total. Add line 12, columns (b), (d), and (e)				46,855	46,855

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?		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**

Signature of officer or trustee

5/13/15
Date

► Trustee
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

FRED T FREPPEL CPA

Preparer's signature

Frank T. Fernald CPA

Date

5/7/14

Check ☒ self-employed

PTIN	
------	--

P01267729

Firm's name **FRED T FREPPEL CPA**

Firm's EIN ▶ 34-1376344

Firm's address ► PO BOX 149

[illegible]

NAPOLEON OH 43545

Phone no 419-599-1906

J EARL BELCH CHARITABLE TRUST

30-6043262

FORM 990-PF

2014

Part 1 - Line 18 - Taxes:

Real Estate Taxes	\$ 4,751
Excise Tax	<u>562</u>
	<u>\$ 5,313</u>

Part I - Line 23 - Other Expenses:

Seed, Chemicals and Fertilizer	\$ 14,725
Repairs & Maintenance	1,000
Insurance	1,307
State of Ohio Filing Fee	<u>100</u>
	<u>\$ 17,132</u>

*FAITH BASED - COUNCIL OF CHURCHES FOR COLUMBUS GROVE EXEMPTED THROUGH ST JOHN'S METHODIST CHURCH

J EARL BELCH CHARITABLE TRUST
30-6043262
2014

Real Estate Receipts

place cursor here for information about this page

Payment StatusOwner / Legal Desc

SMITH GARNET ETAL 3 TRUSTEES

-nothing due-

10/18/04

503030 Land

Soil AnalysisNotes / Sales

27060 Bldg

Charge Basis

530090 Total

Prior Years' History

bl# 7205

329000 Cauv

Protect File

total due --->

.00

House Info

SMITH GARNET ETAL 3 TRUSTEES

50-017060.0000 2S 6E 12 E SE

Land Info

J EARL BELCH CHARITABLE TRUST

Bldg Info

11740 SR 127

rts: 000 00 00

Sketch

SHERWOOD OH 43556

43556 80.0000 AGR

Levy InformationProperty CardView MapReal EstateDec Interest1st-Half1st-Penalty2nd-Half2nd-PenaltyInterestCharge:

2284.79

2284.79

Credit:

2284.79

2284.79

Due:Special AssessmentsCharge:

7.73

7.73

Credit:

7.73

7.73

Due:

Information reflects

county records as of: Payments most recently received (this tax year):

1:01 am 04/24/2015 4585.04

2/10/15

Legal Disclaimer

TOTAL CAUV VALUE - ALL PROPERTIES

744,520

J EARL BELCH CHARITABLE TRUST
30-6043262
2014

Real Estate Receipts

[place cursor here for information about this page](#)

Payment Status

Owner / Legal Desc

SMITH GARNET ETAL 3 TRUSTEES

-nothing due-

10/18/04

Soil Analysis

Notes / Sales

Charge Basis

Prior Years' History

bl# 7203

Project File

total due --->

House Info

Land Info

SMITH GARNET ETAL 3 TRUSTEES

50-

2S 6E 04 S SW EX STRIP

Bldg Info

004190.0000

Sketch

J EARL BELCH CHARITABLE TRUST

Levy Information

ESD

Property Card

11740 SR 127

rts:

000 00 00

[View Map](#)

SHERWOOD OH 43556

43556

79.6400 AGR

EXIT / HOME

RETURN TO

SEARCH

NEXT PAGE

Previous Record

Next Record

Real Estate

Prior

Dec Interest

1st-Half

1st-Penalty

2nd-Half

2nd-Penalty

Interest

Charge:

1736.97

1736.97

Credit:

1736.97

1736.97

Due:

Special Assessments

Charge:

Credit:

Information reflects
county records as of.

1:01 am 04/24/2015

Due:

Payments most recently received (this tax year):

3473.94

2/10/15

[Legal Disclaimer](#)

J EARL BELCH CHARITABLE TRUST
30-6043262
2014

Real Estate Receipts

place cursor here for information about this page

Payment Status

Owner / Legal Desc

SMITH GARNET ETAL 3 TRUSTEES 10/18/04

Soil Analysis

Notes / Sales

Charge Basis

Prior Years' History

bl# 7204

Project File

total due --->

House Info

Land Info

2S 6E 05 SE SE EX SECOR

Bldg Info

50-
005110.0000

Sketch

J EARL BELCH CHARITABLE TRUST

Levy Information

Property Card

11740 SR 127

rts:

000 00 00

View Map

SHERWOOD OH 43556

43556

39.1400 AGR

EXIT / HOME

RETURN TO

SEARCH

NEXT PAGE

Previous Record

Next Record

Due:

Special Assessments

Charge:

Credit:

Information reflects
county records as of

1:01 am 04/24/2015

Due:

Payments most recently received (this tax year):

1887.30

2/10/15

Legal Disclaimer

230430 Land

Bldg

230430 Total

147060 Cauv

.00

Real Estate **Prior** **Dec Interest** **1st-Half** **1st-Penalty** **2nd-Half** **2nd-Penalty** **Interest**

Charge:

943.65

943.65

Credit:

943.65

943.65