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Form **990-PF**

Return of Private Foundation

OMB No 1545-0052

Department of the Treasury
Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public.

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

2014

Open to Public Inspection

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

Name of foundation

ETHEL M TYLER CHARITABLE TEST TR

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

Room/suite

106 SOUTH MAIN STREET, STE 16

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

AKRON, OH 44308

G Check all that apply:

☐ Initial return

☐ Final return

☐ Address change

☐ Initial return of a former public charity

☐ Amended return

☐ Name change

H Check type of organization.

☒ Section 501(c)(3) exempt private foundation

☐ Section 4947(a)(1) nonexempt charitable trust

☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 451,022.

J Accounting method: ☒ Cash ☐ Accrual

☐ Other (specify) _____

(Part I, column (d) must be on cash basis)

A Employer identification number

34-6524600

B Telephone number (see instructions)

440-329-3430

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 ☐

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).)

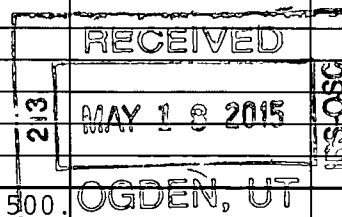
	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Check ☐ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities	8,253.	8,253.		STMT 1
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	24,247.			
b Gross sales price for all assets on line 6a	139,946.			
7 Capital gain net income (from Part IV, line 2)		24,247.		
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	32,500.	32,500.		
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc.	5,925.	2,963.		2,963.
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule)	1,052.	526.	NONE	526.
c Other professional fees (attach schedule)				
17 Interest				
18 Taxes (attach schedule) (see instructions)	397.	64.		100.
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
24 Total operating and administrative expenses. Add lines 13 through 23.	7,374.	3,553.	NONE	3,589.
25 Contributions, gifts, grants paid	18,000.			18,000.
26 Total expenses and disbursements. Add lines 24 and 25.	25,374.	3,553.	NONE	21,589.
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	7,126.			
b Net investment income (if negative, enter -0-)		28,947.		
c Adjusted net income (if negative, enter -0-)				

For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing			72.	72.
	2	Savings and temporary cash investments			5,393.	5,393.
	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			202,988.	268,779.
	c	Investments - corporate bonds (attach schedule) . STMT 5			179,420.	176,778.
	11	Investments - land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶				
	12	Investments - mortgage loans				
	13	Investments - other (attach schedule)	380,710.			
	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)			380,710.	387,873.	451,022.
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	380,710.		387,873.	
	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)			380,710.	387,873.	
31	Total liabilities and net assets/fund balances (see instructions)			380,710.	387,873.	

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	380,710.
2	Enter amount from Part I, line 27a	2	7,126.
3	Other increases not included in line 2 (itemize) ▶ SEE STATEMENT 6	3	469.
4	Add lines 1, 2, and 3	4	388,305.
5	Decreases not included in line 2 (itemize) ▶ SEE STATEMENT 7	5	432.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	387,873.



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Page **3****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 139,946.		115,699.	24,247.		
b					
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))		
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any			
a			24,247.		
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	24,247.	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8			3		

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

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

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

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

☐ Yes ☒ No

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2013	20,396.	431,239.	0.047296
2012	18,298.	407,017.	0.044956
2011	19,622.	414,320.	0.047360
2010	18,216.	397,138.	0.045868
2009	20,607.	360,367.	0.057183
2 Total of line 1, column (d)			2 0.242663
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 0.048533
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4 448,022.
5 Multiply line 4 by line 3			5 21,744.
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 289.
7 Add lines 5 and 6			7 22,033.
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 21,589.

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)		1	579.
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 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	579.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	NONE
5 Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	579.
6 Credits/Payments			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	252.	
b Exempt foreign organizations - tax withheld at source	6b	NONE	
c Tax paid with application for extension of time to file (Form 8868)	6c	NONE	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments Add lines 6a through 6d		7	252.
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	327.
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 ☐ NONE 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 ► \$ _____ (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?		
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) ► OH		
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

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>FIRSTMERIT BANK, NA</u> Telephone no <u>(440) 329-3430</u> Located at <u>105 COURT STREET, ELYRIA, OH</u> ZIP+4 <u>44035</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? 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) 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>	2b	X
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

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

5a During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions). ☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ Yes ☒ No

Organizations relying on a current notice regarding disaster assistance check here ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☒ No

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

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

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
FIRST MERIT BANK NA 105 COURT STREET, ELYRIA, OH 44035	TRUSTEE 2	5,925.	-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**

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**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 NONE	
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	


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	447,376.
b	Average of monthly cash balances	1b	7,469.
c	Fair market value of all other assets (see instructions).	1c	NONE
d	Total (add lines 1a, b, and c)	1d	454,845.
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	454,845.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	6,823.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	448,022.
6	Minimum investment return. Enter 5% of line 5	6	22,401.

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	22,401.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	579.
b	Income tax for 2014 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	579.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	21,822.
4	Recoveries of amounts treated as qualifying distributions	4	NONE
5	Add lines 3 and 4	5	21,822.
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	21,822.

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	21,589.
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	21,589.
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	21,589.

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				21,822.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			17,625.	
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>21,589.</u>				
a Applied to 2013, but not more than line 2a			17,625.	
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				3,964.
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				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				17,858.
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)

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:

SEE STATEMENT 8

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

SEE ATTACHED STATEMENT FOR LINE 2

c Any submission deadlines

N/A

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

SEE ATTACHED STATEMENT FOR LINE 2

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				
NATIONAL MULTIPLE SCLEROSIS SOCIETY 6155 ROCKSIDE RD, STE 202 INDEPENDENCE OH 44	NONE	PC	GENERAL FUND	1,000.
CHILDREN'S DEVELOPMENTAL CENTER 150 ERIE COURT AMHERST OH 44001	NONE	PC	GENERAL SUPPORT	5,600.
THE ARTERITIS FOUNDATION 23811 CHAGRIN BLVD #210 CLEVELAND OH 44122	NONE	PC	GENERAL SUPPORT	2,000.
NORTHWOOD MIDDLE SCHOOL 700 GULF RD ELYRIA OH 44035	NONE	PC	GENERAL SUPPORT	2,000.
WINDSOR ELEMENTARY SCHOOL 264 WINDSOR DRIVE ELYRIA OH 44035	NONE	PC	GENERAL SUPPORT	1,900.
CAMP IDEAS 3015 MEISTER ROAD LORAIN OH 44053	NONE	PC	GENERAL FUND	2,000.
LUCY IDOL CENTER FOR THE HANDICAPPED 435 NICHOLSON AVE. PO BOX 162 VERMILION OH 4	NONE	PC	GENERAL SUPPORT	1,000.
ELYRIA CITY SCHOOLS 42101 GRISWOLD ELYRIA OH 44035	NONE	PC	GENERAL SUPPORT	2,500.
Total			3a	18,000.
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

▼

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.)

NOT APPLICABLE

17

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

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----
INVESCO DIVERSIFIED DVD-R6	1,324.	1,324.
DFA REAL ESTATE SECS PORT	109.	109.
FEDERATED INST HI YLD BOND FUND	579.	579.
FED SHORT TERM INC FUND #65	662.	662.
FEDER TOTAL RETURN BOND FUND #328	1,483.	1,483.
FEDERATED INTL LEADERS-INST	227.	227.
FIRSTMERIT PRIVATEBANK CASH ACCOUNT	7.	7.
HARBOR INTERNATIONAL FUND	628.	628.
OPPENHEIMER INTERNATIONAL BOND FUND	20.	20.
OPPENHEIMER INTL BOND FD-I	61.	61.
OPPENHEIMER SR FLOAT RATE Y	77.	77.
OPPENHEIMER SR FLOAT RATE-I	163.	163.
OPPENHEIMER DEVELOPING MKT-I	72.	72.
PIONEER FUNDAMENTAL GRTH-Y	386.	386.
TEMPLETON GLOBAL BOND FUND-AD	377.	377.
VANGUARD INFLATION PROTECTED SECURITIES	188.	188.
VANGUARD INTERMEDIATE TERM CORP FD ADM #	1,546.	1,546.
VANGUARD INTM TERM INV G-INV	58.	58.
VANGUARD MID CAP INDEX-ADM	286.	286.
	-----	-----
	8,253.	8,253.
	=====	=====
TOTAL		

FORM 990PF, PART I - ACCOUNTING FEES
=====

DESCRIPTION -----	REVENUE AND EXPENSES PER BOOKS -----	NET INVESTMENT INCOME -----	ADJUSTED NET INCOME -----	CHARITABLE PURPOSES -----
OTHER ALLOCABLE EXPENSE-PRINCI	109.	55.		55.
TAX PREPARATION FEE (NON-ALLOC	943.	471.		471.
TOTALS	1,052.	526.	NONE	526.
	=====	=====	=====	=====

FORM 990PF, PART I - TAXES

=====

DESCRIPTION	REVENUE AND EXPENSES PER BOOKS	NET INVESTMENT INCOME	CHARITABLE PURPOSES
-----	-----	-----	-----
OTHER TAXES	100.		100.
FEDERAL ESTIMATES - PRINCIPAL	233.		
FOREIGN TAXES ON QUALIFIED FOR	33.	33.	
FOREIGN TAXES ON NONQUALIFIED	31.	31.	
-----	-----	-----	-----
TOTALS	397.	64.	100.
	=====	=====	=====

ETHEL M TYLER CHARITABLE TEST TR
FORM 990PF, PART II - CORPORATE STOCK
=====

34-6524600

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
EQUITIES		
	202,988.	268,779.
	-----	-----
TOTALS	202,988.	268,779.
	=====	=====

ETHEL M TYLER CHARITABLE TEST TR
FORM 990PF, PART II - CORPORATE BONDS
=====

34-6524600

DESCRIPTION -----	ENDING BOOK VALUE -----	ENDING FMV ---
FIXED	179,420.	176,778.
	-----	-----
TOTALS	179,420.	176,778.
	=====	=====





ETHEL M TYLER CHARITABLE TEST TR

34-6524600

FORM 990PF, PART III - OTHER INCREASES IN NET WORTH OR FUND BALANCES
=====DESCRIPTION
-----AMOUNT
-----2013 INCOME POSTED IN 2014
RETURN OF CAPITAL

426.

43.

TOTAL

469.

=====



ETHEL M TYLER CHARITABLE TEST TR

34-6524600

FORM 990PF, PART III - OTHER DECREASES IN NET WORTH OR FUND BALANCES

DESCRIPTION

AMOUNT

2014 INCOME POSTED IN 2015
ROUNDING

431.

1.

TOTAL

432.



ETHEL M TYLER CHARITABLE TEST TR
FORM 990PF, PART XV - LINES 2a - 2d
=====

34-6524600

RECIPIENT NAME:

LAUREN KOBA, ADMINISTRATOR

ADDRESS:

FIRSTMERIT BANK, NA, 105 COURT ST

ELYRIA, OH 44035

RECIPIENT'S PHONE NUMBER: 440-329-3430

FORM, INFORMATION AND MATERIALS:

NO SPECIFIC FORM IS REQUIRED. ALL REQUESTS MUST INDICATE THE INTENDED
CHARITABLE PURPOSE OF FUNDS REQUESTED.

RESTRICTIONS OR LIMITATIONS ON AWARDS:

AWARDS ARE GENERALLY LIMITED TO LORAIN COUNTY, OH. IN ADDITION, THERE
ARE SOME PRE-SELECTED CHARITABLE RECIPIENTS.

ETHEL M TYLER CHARITABLE TEST TR

ASSET SUMMARY

AS OF 12/31/14

PAGE: 1

FIN: 34-6524600

ASSET CATEGORY	MARKET VALUE	PERCENT OF ACCOUNT	FEDERAL TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
<u>PRINCIPAL PORTFOLIO</u>						
PRINCIPAL CASH	12,615.54-	2.80-%	12,615.54-			
CASH EQUIVALENTS	5,393.47	1.20 %	5,393.47	0.00	5	0.09 %
DOMESTIC EQUITY MUTUAL FUNDS	215,312.50	47.74 %	149,444.38	65,868.12	1,644	0.76 %
INTL EQUITY MUTUAL FUNDS	53,466.45	11.85 %	53,543.82	77.37-	863	1.61 %
INTL FIXED INCOME MUTUAL FUNDS	8,426.77	1.87 %	8,921.15	494.38-	287	3.41 %
TAXABLE FIXED INCOME FUNDS	168,351.47	37.33 %	170,498.65	2,147.18-	5,335	3.17 %
PRINCIPAL PORTFOLIO TOTAL	438,335.12	97.19 %	375,185.93	63,149.19	8,136	1.80 %
<u>INCOME PORTFOLIO</u>						
INCOME CASH	12,687.48	2.81 %	12,687.48			
TOTAL ASSETS	451,022.60	100.00 %	387,873.41	63,149.19	8,136	1.80 %

ETHEL M TYLER CHARITABLE TEST TR

LIST OF ASSETS

AS OF 12/31/14

PAGE: 2

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
<u>PRINCIPAL PORTFOLIO</u>							
	PRINCIPAL CASH	12,615.54-	2.80-%	12,615.54-			
<u>CASH EQUIVALENTS</u>							
5,393.47	FIRSTMERIT PRIVATEBANK CASH ACCOUNT	5,393.47 1.000	1.20 %	5,393.47	0.00	5	0.09 %
<u>DOMESTIC EQUITY MUTUAL FUNDS</u>							
1,059.763	COLUMBIA ACORN FUND	33,859.43 31.950	7.51 %	25,489.73	8,369.70	0	0.00 %
253.529	DFA REAL ESTATE SECURITIES PORTFOLIO	8,384.20 33.070	1.86 %	8,224.49	159.71	217	2.59 %
338.77	GABELLI SMALL CAP GROWTH FUND	16,857.20 49.760	3.74 %	11,694.11	5,163.09	0	0.00 %
3,543.355	INVESCO DIVERSIFIED DIVIDEND FUND	64,843.40 18.300	14.38 %	31,514.93	33,328.47	1,137	1.75 %
3,680.788	PIONEER FUNDAMENTAL GROWTH FUND	68,830.74 18.700	15.26 %	50,516.95	18,313.79	0	0.00 %
147.333	VANGUARD MID-CAP INDEX FUND	22,537.53 152.970	5.00 %	22,004.17	533.36	290	1.29 %

ETHEL M TYLER CHARITABLE TEST TR

LIST OF ASSETS

AS OF 12/31/14

PAGE: 3

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
TOTAL DOMESTIC EQUITY MUTUAL FUNDS							
		215,312.50	47.74 %	149,444.38	65,868.12	1,644	0.76 %
INTL EQUITY MUTUAL FUNDS							
594.698	FEDERATED INTERNATIONAL LEADERS FUND	19,048.18 32.030	4.22 %	16,540.18	2,508.00	206	1.08 %
420.686	HARBOR INTERNATIONAL FUND	27,252.04 64.780	6.04 %	30,255.73	3,003.69-	597	2.19 %
204.399	OPPENHEIMER DEVELOPING MARKETS FUND	7,166.23 35.060	1.59 %	6,747.91	418.32	61	0.85 %
	TOTAL INTL EQUITY MUTUAL FUNDS	53,466.45	11.85 %	53,543.82	77.37-	863	1.61 %
INTL FIXED INCOME MUTUAL FUNDS							
679.031	TEMPLETON GLOBAL BOND FUND	8,426.77 12.410	1.87 %	8,921.15	494.38-	287	3.41 %
TAXABLE FIXED INCOME FUNDS							
1,820.151	FEDERATED INSTITUTIONAL HIGH YIELD BOND FUND	17,983.09 9.880	3.99 %	18,262.83	279.74-	1,143	6.36 %
3,838.736	FEDERATED SHORT TERM INCOME FUND	32,782.81 8.540	7.27 %	32,608.17	174.64	451	1.38 %

ETHEL M TYLER CHARITABLE TEST TR

LIST OF ASSETS

AS OF 12/31/14

PAGE: 4

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
4,045.327	FEDERATED TOTAL RETURN BOND FUND	44,660.41 11.040	9.90 %	45,229.64	569.23-	1,450	3.25 %
342.264	VANGUARD INFLATION-PROTECTED SECURITIES FUND	8,854.37 25.870	1.96 %	9,252.49	398.12-	199	2.25 %
6,517.883	VANGUARD INTERMEDIATE-TERM CORPORATE FUND	64,070.79 9.830	14.21 %	65,145.52	1,074.73-	2,092	3.27 %
	TOTAL TAXABLE FIXED INCOME FUNDS	168,351.47	37.33 %	170,498.65	2,147.18-	5,335	3.17 %
	PRINCIPAL PORTFOLIO TOTAL	438,335.12	97.19 %	375,185.93	63,149.19	8,136	1.86 %

ETHEL M TYLER CHARITABLE TEST TR
LIST OF ASSETS
AS OF 12/31/14
PAGE: 5

PAR VALUE OR SHARES	ASSET DESCRIPTION	MARKET VALUE UNIT PRICE	% OF ACCOUNT	FED TAX COST	UNREALIZED GAIN/LOSS (COST VS MKT)	ESTIMATED ANNUAL INCOME	INCOME YIELD AT MARKET
<u>INCOME PORTFOLIO</u>							
	INCOME CASH	12,687.48	2.81 %	12,687.48			
TOTAL ASSETS		<u>451,022.60</u>	<u>100.00 %</u>	<u>387,873.41</u>	<u>63,149.19</u>	<u>8,136</u>	<u>1.80 %</u>