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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.

OMB No 1545-0052

2014

Open to Public Inspection

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

Name of foundation
IDM FOUNDATION

% THE CONNABLE OFFICE INC

A Employer identification number
38-3348061

Number and street (or P O box number if mail is not delivered to street address) Room/suite
136 EAST MICHIGAN AVENUE SUITE 120
Suite

B Telephone number (see instructions)
(269) 382-5800

City or town, state or province, country, and ZIP or foreign postal code
KALAMAZOO, MI 490073936

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year *(from Part II, col. (c), line 16)*▶$ 1,764,650

J Accounting method ☑ Cash ☐ Accrual
☐ Other (specify)
(Part I, column (d) must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(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)	0			
	2	Check ▶ ☑ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	16	16		
	4	Dividends and interest from securities.	32,476	32,476		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	122,785			
	b	Gross sales price for all assets on line 6a 527,615				
	7	Capital gain net income (from Part IV, line 2)		122,785		
	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	155,277	155,277		
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	2,533	0	0	2,533
	c	Other professional fees (attach schedule)	18,692	5,981		12,711
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	884			
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (attach schedule)	71			71
	24	**Total operating and administrative expenses.** Add lines 13 through 23	22,180	5,981	0	15,315
	25	Contributions, gifts, grants paid	80,000			80,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	102,180	5,981	0	95,315
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	53,097			
	b	**Net investment income** (if negative, enter -0-)		149,296		
	c	**Adjusted net income** (if negative, enter -0-)				

Part II Balance Sheets — Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	59,951	169,763	169,763
	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)	1,390,195	1,333,480	1,594,887
	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)			
	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)	1,450,146	1,503,243	1,764,650
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)		0	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here** ▶ ☐ **and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☑ **and complete lines 27 through 31.**			
	27 Capital stock, trust principal, or current funds	1,450,146	1,503,243	
	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)	1,450,146	1,503,243	
	31 **Total liabilities and net assets/fund balances** (see instructions)	1,450,146	1,503,243	

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	1,450,146
2	Enter amount from Part I, line 27a	2	53,097
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	1,503,243
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	1,503,243

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)
1 a	LONG-TERM PUBLICLY TRADED SECURITIES	P		
b	SHORT-TERM PUBLICLY TRADED SECURITIES	P		
c	CAPITAL GAIN DIVIDENDS	P		
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	454,714		363,536	91,178
b	39,856		41,294	-1,438
c				33,045
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				91,178
b				-1,438
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	122,785
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

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

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

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

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

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

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	80,851	1,768,841	0 045708
2012	74,829	1,646,748	0 04544
2011	77,667	1,677,100	0 04631
2010	57,461	1,548,833	0 0371
2009	73,092	1,358,682	0 053796

2	**Total** of line 1, column (d).	2	0 228354
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 045671
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	1,828,033
5	Multiply line 4 by line 3.	5	83,488
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,493
7	Add lines 5 and 6.	7	84,981
8	Enter qualifying distributions from Part XII, line 4.	8	95,315

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ________ **(attach copy of letter if necessary–see instructions)**		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☑ and enter 1% of Part I, line 27b	1	1,493
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	1,493
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	1,493
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014 — 6a — 800		
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	800
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	693
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶	10	
11	Enter the amount of line 10 to be **Credited to 2015 estimated tax** ▶ **Refunded** ▶	11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ ________ **(2)** On foundation managers ▶ $ ________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T.*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col. (c), and Part XV.*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MI			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation*	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses.*	10		No

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

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

Website address ▶

14 The books are in care of ▶THE CONNABLE OFFICE INC Telephone no ▶(269) 382-5800

Located at ▶136 EAST MICHIGAN AVENUE SUITE 120 Kalamazoo MI ZIP+4 ▶490073936

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ | 15 |

		Line	Yes	No
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
	See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶			

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

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

		Line	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)?	1b		No
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		No
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2014 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

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

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☑ No			
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☑ No			
	(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☑ No			
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☑ No			
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☑ No			
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53.4945–5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☑ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**6b**		No
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☑ No			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	**7b**		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
See Additional Data Table				

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
Total number of other employees paid over $50,000 ▶				0

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
Total number of others receiving over $50,000 for professional services. . . . . ▶		0

Part IX-A Summary of Direct Charitable Activities

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

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

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

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

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	1,753,893
b	Average of monthly cash balances	1b	101,978
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	1,855,871
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	0
3	Subtract line 2 from line 1d	3	1,855,871
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	27,838
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,828,033
6	**Minimum investment return.** Enter 5% of line 5	6	91,402

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	91,402
2a	Tax on investment income for 2014 from Part VI, line 5	2a	1,493		
b	Income tax for 2014 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	1,493
3	Distributable amount before adjustments Subtract line 2c from line 1			3	89,909
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	89,909
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	89,909

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	95,315
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	0
b	Cash distribution test (attach the required schedule)	3b	0
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	95,315
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	1,493
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	93,822

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				89,909
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			2,090	
b Total for prior years 2012 , 2011 , 2010		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f **Total** of lines 3a through e.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 95,315				
a Applied to 2013, but not more than line 2a			2,090	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2014 distributable amount.				89,909
e Remaining amount distributed out of corpus	3,316			
5 Excess distributions carryover applied to 2014 *(If an amount appears in column (d), the same amount must be shown in column (a).)*				
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	3,316			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount —see instructions		0		
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions) . . .				
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a	3,316			
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . . 3,316				

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

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

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

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

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

1 Information Regarding Foundation Managers:

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

DAVID C RIGSBY

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

NONE

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

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

a The name, address, and telephone number or email address of the person to whom applications should be addressed

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

c Any submission deadlines

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

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . ▶ **3a**				80,000
b *Approved for future payment*				
Total . . . . ▶ **3b**				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512, 513, or 514 (c) Exclusion code	Excluded by section 512, 513, or 514 (d) Amount	(e) Related or exempt function income (See instructions)
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	16	
4 Dividends and interest from securities			14	32,476	
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			18	122,785	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)				155,277	

13 Total. Add line 12, columns (b), (d), and (e) **13** 155,277

(See worksheet in line 13 instructions to verify calculations)

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

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)

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

		Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash	1a(1)		No
(2) Other assets	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
(3) Rental of facilities, equipment, or other assets	1b(3)		No
(4) Reimbursement arrangements	1b(4)		No
(5) Loans or loan guarantees	1b(5)		No
(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

******	2015-03-16	******
Signature of officer or trustee	Date	Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ☐	PTIN
Daniel Fuller				P00238135

Firm's name ▶ BDO USA LLP

Firm's EIN ▶

Firm's address ▶ 200 OTTAWA AVE NW STE 300 GRAND RAPIDS, MI 49503

Phone no

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(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
DAVID C RIGSBY 136 EAST MICHIGAN AVENUE KALAMAZOO,MI 490073936	PRESIDENT/TRUSTEE 1 0	0	0	0
LOYAL A ELDRIDGE III 136 EAST MICHIGAN AVENUE KALAMAZOO,MI 490073936	SECRETARY/TRUSTEE 1 0	0	0	0
JAMES C MELVIN 136 EAST MICHIGAN AVENUE KALAMAZOO,MI 490073936	VICE PRES/TRUSTEE 1 0	0	0	0
DAVID S KRUIS 136 EAST MICHIGAN AVENUE KALAMAZOO,MI 490073936	TREASURER/TRUSTEE 2 0	0	0	0
JAMES S HILBOLDT 136 EAST MICHIGAN AVENUE KALAMAZOO,MI 490073936	EMERITUS TRUSTEE 1 0	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
DIXON ANIMAL PROTECTION SOCIETY PO BOX 96 DIXON,NM 87527	NONE	PC	OPERATING SUPPORT	7,000
GLOBALGIVING FOUNDATION INC 1816 12TH STREET NW - 3RD FLOOR WASHINGTON,DC 20009	NONE	PC	$5,000 each to Ebola Epidemic Relief Fund, Syrian Refugee Relief Fund, and Super Typhoon Haiyan Relief Fund	15,000
NEW MEXICO COMMUNITY FOUNDATION 343 E ALAMEDA STREET SANTA FE,NM 875012229	NONE	PC	EMBUDO VALLEY LIBRARY BUILDING MAINTENANCE AND INSURANCE EXPENSES	15,000
EMBUDO VALLEY TUTORING ASSOCIATION PO BOX 548 DIXON,NM 87527	NONE	PC	OPERATING SUPPORT	2,500
UNION OF CONCERNED SCIENTISTS INC 2 BRATTLE SQUARE CAMBRIDGE,MA 022389105	NONE	PC	OPERATING SUPPORT	1,000
DRUG POLICY ALLIANCE 70 W 36TH STREET 16TH FLOOR NEW YORK,NY 10018	NONE	PC	OPERATING SUPPORT	5,000
EARTH POLICY INSTITUTE 1350 CONNECTICUT AVENUE NW SUITE 4 WASHINGTON,DC 20036	NONE	PC	OPERATING SUPPORT	2,000
ESPANOLA VALLEY HUMANE SOCIETY 108 HAMM PARKWAY ESPANOLA,NM 87532	NONE	PC	OPERATING SUPPORT	3,000
FOREST SERVICE EMPLOYEES FOR ENVIRONMENTAL ETHICS PO BOX 11615 EUGENE,OR 97440	NONE	PC	OPERATING SUPPORT	1,000
HUMANE SOCIETY OF TAOS INC PO BOX 622 TAOS,NM 87571	NONE	PC	OPERATING SUPPORT	3,000
GLOBAL GREENGRANTS FUND INC 2840 WILDERNESS PLACE SUITE A BOULDER,CO 80301	NONE	PC	OPERATING SUPPORT	2,000
NATURE CONSERVANCY 4245 NORTH FAIRFAX DRIVE SUITE 100 ARLINGTON,VA 222031600	NONE	PC	OPERATING SUPPORT	1,000
NEW MEXICO LAND CONSERVANCY PO BOX 6759 SANTA FE,NM 87502	NONE	PC	OPERATING SUPPORT	1,000
PEOPLE FOR THE AMERICAN WAY FOUNDATION 1101 15TH STREET NW SUITE 600 WASHINGTON,DC 20005	NONE	PC	OPERATING SUPPORT	2,500
SOUTHWEST WOMENS LAW CENTER 1410 COAL AVENUE SW ALBUQUERQUE,NM 87104	NONE	PC	OPERATING SUPPORT	1,000
Total . . . . ▶ 3a				80,000

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
WELLSTONE ACTION FUND 2446 UNIVERSITY AVE W SUITE 170 ST PAUL, MN 55114	NONE	PC	OPERATING SUPPORT	2,000
WESTERN ENVIRONMENTAL LAW CENTER 1216 LINCOLN STREET EUGENE, OR 97401	NONE	PC	OPERATING SUPPORT	1,000
WILDERNESS SOCIETY 1615 M ST NW WASHINGTON, DC 20036	NONE	PC	OPERATING SUPPORT	2,000
AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO 424 E 92nd St New York, NY 101286804	NONE	PC	OPERATING SUPPORT	1,000
FRIENDS OF THE EARTH 1100 15TH STREET NW 11TH FLOOR WASHINGTON, DC 20005	NONE	PC	OPERATING SUPPORT	2,000
THE TAOS COMMUNITY FOUNDATION INC 114 DES GEORGES LANE TAOS, NM 87571	NONE	PC	OPERATING SUPPORT	2,000
THINK NEW MEXICO 1227 PASEO DE PERALTA SANTA FE, NM 87501	NONE	PC	OPERATING SUPPORT	3,000
WILDEARTH GUARDIANS 516 ALTO STREET SANTA FE, NM 87501	NONE	PC	OPERATING SUPPORT	3,000
WORLD WILDLIFE FUND 1250 24TH STREET NW WASHINGTON, DC 20037	NONE	PC	OPERATING SUPPORT	1,000
AMERICAN CIVIL LIBERTIES UNION FOUNDATION INC 125 BROAD ST 18TH FLOOR NEW YORK, NY 10004	NONE	PC	OPERATING SUPPORT	1,000
Total . . . . ▶ **3a**				80,000

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Form **8949**

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at *www.irs.gov/form8949.*
▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No 1545-0123

2014

Attachment Sequence No **12A**

Name(s) shown on return

Social security number or taxpayer identification number

38-3348061

Before you check Box A, B, or C below, check whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.
Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which NO adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box A, B, *or* C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
☑ **(C)** Short-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) See the separate instructions (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
SHORT-TERM P			39,856	(41,294)			-1,438
2 Totals Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) . . . . ▶			39,856	(41,294)			-1,438

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column* (g) in the separate instructions for how to figure the amount of the adjustment

Name(s) shown on return Name and SSN or taxpayer identification no not required if shown on other side
IDM FOUNDATION

Social security number or taxpayer identification number
38-3348061

Before you check Box D, E, or F below, check whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which NO adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You *must* check Box D, E, *or* F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need

☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☑ **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example 100 sh XYZ Co)	(b) Date acquired (Mo , day, yr)	(c) Date sold or disposed (Mo , day, yr)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f) See the separate instructions (f) Code(s) from instructions	(g) Amount of adjustment	(h) **Gain or (loss).** Subtract column (e) from column (d) and combine the result with column (g)
LONG-TERM PU			454,714	(363,536)			91,178
2 Totals Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts) Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) . . . . ►			454,714	(363,536)			91,178

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis See *Column* (g) in the separate instructions for how to figure the amount of the adjustment

TY 2014 Accounting Fees Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,533			2,533

TY 2014 Depreciation Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

TY 2014 Investments Corporate Stock Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Name of Stock	End of Year Book Value	End of Year Fair Market Value
FIXED INCOME FUNDS	291,284	292,600
U.S. EQUITY FUNDS	295,357	489,314
INTERNATIONAL EQUITY FUNDS	441,044	512,802
ABSOLUTE RETURN	133,036	134,488
COMMODITIES	97,029	81,492
REAL ESTATE INVESTMENTS	75,730	84,191

TY 2014 Other Expenses Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MICHIGAN ANNUAL REPORT FEE	20			20
FOUNDATION RENEWAL FEE	25			25
MISCELLANEOUS FEES	26			26

TY 2014 Other Professional Fees Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FIDUCIARY FEES	5,981	5,981		
CLERICAL FEES	12,711			12,711

TY 2014 Taxes Schedule

Name: IDM FOUNDATION

EIN: 38-3348061

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAX	884			

Account Name : IDM Foundation

Shares	Asset Description		Cost	Market
			Prices As Of : 12/31/2014	
	Fixed Income Funds			
4,280.089	AQR Diversified Arbitrage Fund Cl N		47,113.05	43,314.50
1,654 078	Dodge & Cox Income Fund		22,578 16	22,793 19
1,820.19	Eaton Vance Global Macro Abs Return Fund-Cl A		18,165 50	16,964 17
4,628.382	PIMCO Unconstrained Bond Fund-Cl I		52,128 42	51,745 31
6,832.659	VG Short Term Bond Index Fund		72,000.00	71,606 27
7,927.894	VG Total Bond Market Index Fund		79,298.82	86,176.21
	Sub Total	$	**291,283.95**	**292,599.65**
	U S Equity Funds			
758.273	Baron Growth Fund		28,388.97	54,800.39
576	SPDR S&P 500 ETF Trust		49,211.72	118,391.04
8,237.884	T Rowe Price Equity Income Fund		188,231.53	270,202.60
1,999.127	Third Avenue Small Cap Value Fund		29,524.62	45,919.95
	Sub Total	$	**295,356.84**	**489,313.98**
	International Equity Funds			
1,492.175	Harbor International Fund		53,818.36	96,663 10
801	iShares MSCI EAFE ETF		49,515 02	48,732 84
971	iShares MSCI Emerging Markets ETF		34,459 83	38,150 59
1,220	iShares MSCI EMU ETF		50,063.21	44,322 60
5,855.854	Lazard International Equity Open Fund		78,986 68	99,959 43
1,240.561	Matthews Asia Small Companies Fund		26,895.36	26,622 44
2,908 191	Matthews Japan Fund-Cl I		40,284.42	45,687.68
3,768 613	Virtus Emerging Markets Opportunities Fd-Cl I		36,633.04	37,271.58
10,500 472	Wasatch Emerging Markets Small Cap Fund		26,593 81	28,036.26
138	Wisdom Tree Europe Hedged Equity Fund		7,868 76	7,675.56
806	Wisdom Tree Japan Hedged Equity Fund		35,925.48	39,679.38
	Sub Total	$	**441,043.97**	**512,801.46**

Account Name : IDM Foundation

Shares	Asset Description		Cost	Market
		Prices As Of : 12/31/2014		
	Absolute Return			
2,796.404	IVA Worldwide Fund-Cl A		43,110.94	48,853.18
2,357.19	PIMCO All Asset All Authority Fund-Cl I		24,224.64	21,521.14
5,925.498	Wells Fargo Advantage Absolute Return Fd-Cl A		65,700.00	64,113.89
	Sub Total	$	**133,035.58**	**134,488.21**
	Commodities			
484	iShares Global Energy ETF		23,551.10	17,999.96
308	iShares US Oil Equipment & Services ETF		17,232.37	15,387.68
1,016	SPDR S&P Metals & Mining		38,015.59	31,353.76
350	SPDR S&P Oil & Gas Exploration & Prod		18,229.86	16,751.00
	Sub Total	$	**97,028.92**	**81,492.40**
	Real Estate Investments			
755 075	Baron Real Estate Fund		16,120.85	19,737.66
628	SPDR DJ Wilshire International Real Estate Fd		26,708.85	26,105 96
1,218.519	Third Avenue Real Estate Value Fund		32,900.00	38,346 79
	Sub Total	$	**75,729.70**	**84,190.41**
	Bank Accounts			
74.18	Fifth Third Sweep Account		74.18	74 18
	Sub Total	$	**74.18**	**74.18**
	Money Market Funds			
112,700	Federated Inst Prime Obligations MM Cash Res		112,700 00	112,700 00
56,989.6	Northern Tr Inst USGS MM Invested Cash		56,989 60	56,989.60
	Sub Total	$	**169,689.60**	**169,689.60**

Account Name : IDM Foundation

Shares	Asset Description		Cost	Market
		Prices As Of : 12/31/2014		
	Grand Total	$	1,503,242.74	1,764,649.89

IDM FOUNDATION
38-3348061

136 E. MICHIGAN AVENUE, SUITE 1201, KALAMAZOO, MI 49007
2014 RETURN OF PRIVATE FOUNDATION EXEMPT FROM INCOME TAX
FORM 990-PF

PART VIII - INFORMATION ABOUT OFFICERS, DIRECTORS, AND TRUSTEES

NOTE (1)

The Connable Office, Inc has been appointed agent by the Trustees of the Foundation to serve as custodian and investment manager of the funds and property of the Foundation For these services, under the Agency Agreement, The Connable Office, Inc receives annual fees at the rate of 1% of the market value of the assets, which includes a reasonable amount for bookkeeping and clerical expenses

Messrs Melvin, Kruis and Eldridge are employed by, or have an interest in The Connable Office, Inc

IDM Foundation
As of December 31, 2014

Shares	Asset Name	How Acq	Date Acquired	Date Sold	Holding Period	Sale Proceeds	Original Cost	Realized Gain (Loss)
435 000	Market Vectors Junior Gold Miners ETF	Buy	11 12 2013	04 01 2014	Short	15.628	15.271	357
636 000	ProShares Short S&P 500 ETF	Buy	10 03 2013	01 16 2014	Short	16.068	17.880	(1.812)
175 000	SPDR S&P Emerging Markets Small Cap Index	Buy	03 05 2014	12 04 2014	Short	8.160	8.143	17
715 112	EII International Property Fund	Buy	08 03 2011	08 18 2014	Long	14.066	13.172	894
380 000	First Trust ISE-Revere Natural Gas Index	Buy	05 17 2012	07 01 2014	Long	8.904	5.803	3.100
645 000	First Trust ISE-Revere Natural Gas Index	Buy	04 11 2013	07 01 2014	Long	15.113	11.101	4.012
210 830	Harbor International Fund	Buy	05 29 2009	03 05 2014	Long	15.001	9.338	5.663
260 868	Harbor International Fund	Buy	05 29 2009	12 04 2014	Long	17.966	11.554	6.412
1.416 894	Hennessy Small Cap Financial Fund-Cl I	Buy	01 12 2012	04 01 2014	Long	21.905	15.600	6.305
29 000	iShares MSCI Emerging Markets ETF	Buy	10 07 2008	11 21 2014	Long	1.218	828	390
46 000	iShares MSCI Emerging Markets ETF	Buy	10 14 2008	11 21 2014	Long	1.932	1.335	597
69 000	iShares MSCI Emerging Markets ETF	Buy	03 19 2009	11 21 2014	Long	2.898	1.684	1.215
167 000	iShares MSCI Emerging Markets ETF	Buy	04 03 2009	11 21 2014	Long	7.014	4.514	2.500
68 000	iShares MSCI Emerging Markets ETF	Buy	05 27 2009	11 21 2014	Long	2.856	2.217	639
208 000	iShares MSCI Emerging Markets ETF	Buy	04 17 2013	11 21 2014	Long	8.737	8.536	201
443 000	iShares MSCI EMU ETF	Buy	09 12 2012	11 21 2014	Long	16.761	13.858	2.903
501 000	iShares MSCI EMU ETF	Buy	10 19 2012	11 21 2014	Long	18.955	15.696	3.259
163 598	IVA Worldwide Fund-Cl A	Buy	11 20 2009	09 16 2014	Long	3.077	2.449	628
204 351	IVA Worldwide Fund-Cl A	Buy	03 24 2010	09 16 2014	Long	3.844	3.100	744
950 070	IVA Worldwide Fund-Cl A	Buy	03 24 2010	09 16 2014	Long	17.871	14.413	3.458
247 555	IVA Worldwide Fund-Cl A	Buy	01 06 2011	09 16 2014	Long	4.657	4.156	500
454 628	IVA Worldwide Fund-Cl A	Buy	05 17 2012	09 16 2014	Long	8.552	6.874	1.678
1.101 498	Lazard International Equity Open Fund	Buy	04 22 2008	03 05 2014	Long	20.003	18.065	1.939
1.134 851	Lazard International Equity Open Fund	Buy	04 22 2008	12 04 2014	Long	19.996	18.612	1.385
1.920 722	Matthews Asian Growth and Income Fund-Cl I	Buy	10 20 2009	07 14 2014	Long	38.510	30.095	8.415
779 221	Matthews Asian Growth and Income Fund-Cl I	Buy	02 19 2013	07 14 2014	Long	15.623	15.000	623
186 457	PIMCO High Yield Fund	Buy	04 21 2009	07 03 2014	Long	1.824	1.268	556
2.222 808	PIMCO High Yield Fund	Buy	04 21 2009	09 29 2014	Long	20.961	15.115	5.846
1.012 146	PIMCO High Yield Fund	Buy	05 29 2009	07 03 2014	Long	9.899	7.500	2.399
110 152	PIMCO High Yield Fund	Buy	10 20 2009	07 03 2014	Long	1.077	944	133
914 054	PIMCO High Yield Fund	Buy	12 07 2011	07 03 2014	Long	8.939	8.181	759
34 801	PIMCO Total Return Fund-Cl I	Buy	01 07 2008	01 16 2014	Long	374	377	(2)
661 001	PIMCO Total Return Fund-Cl I	Buy	06 10 2008	01 16 2014	Long	7.112	7.000	112
707 051	PIMCO Total Return Fund-Cl I	Buy	01 10 2012	01 16 2014	Long	7.608	7.721	(113)

742 299	PIMCO Total Return Fund-Cl I	Buy	01 10 2012	01 16 2014	Long	7.987	8.106	(119)
124 000	SPDR DJ Wilshire International Real Estate Fd	Buy	07 13 2011	10 03 2014	Long	5.038	4.948	90
195 000	SPDR DJ Wilshire International Real Estate Fd	Buy	08 03 2011	10 03 2014	Long	7.923	7.513	410
137 000	SPDR S&P 500 ETF Trust	Buy	12 04 2008	03 05 2014	Long	25.709	11.941	13.768
47 000	SPDR S&P 500 ETF Trust	Buy	08 09 2011	03 05 2014	Long	8.820	5.366	3.454
851 192	T Rowe Price Equity Income Fund	Buy	02 11 2008	03 05 2014	Long	27.996	22.276	5.719
288 479	Third Avenue Small Cap Value Fund	Buy	07 01 2005	03 05 2014	Long	7.988	6.818	1.170
2.108 952	Wasatch Emerging Markets Small Cap Fund	Buy	04 26 2011	12 04 2014	Long	5.779	5.462	316
5.190 311	Wasatch Emerging Markets Small Cap Fund	Buy	02 14 2013	12 04 2014	Long	14.221	15.000	(779)
	Total Short Term Gain (Loss)					39.856	41.294	(1.438)
	Total Long Term Gain (Loss)					454.714	363.536	91.178
	Total Schedule D					494.570	404.830	89.740
	Total Long Term Capital Gain Distribution							33.045
	Total Gain (Loss)							122.785