New Address

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning , and ending

Name of foundation	A Employer identification number
THE VIRGINIA A GROOT FOUNDATION	41-1570531
Number and street (or P O box number if mail is not delivered to street address) 255 OVERLOOK DRIVE — Room/suite	B Telephone number (763) 550-9003
City or town, state or province, country, and ZIP or foreign postal code LAKE FOREST, IL 60045	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)* ▶$ 115,917. 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))

		(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	2,314.		N/A	
	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	5,242.	5,242.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	27,629.			
	b Gross sales price for all assets on line 6a 52,655.				
	7 Capital gain net income (from Part IV, line 2)		27,629.		
	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)				
	11 Other income				
	12 **Total**. Add lines 1 through 11	35,185.	32,871.		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	0.	0.		0.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees STMT 2	2,314.	0.		0.
	c Other professional fees				
	17 Interest				
	18 Taxes STMT 3	410.	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings	4,761.	0.		4,761.
	22 Printing and publications				
	23 Other expenses STMT 4	12,883.	0.		11,500.
	24 **Total operating and administrative expenses** Add lines 13 through 23	20,368.	0.		16,261.
	25 Contributions, gifts, grants paid	50,000.			50,000.
	26 **Total expenses and disbursements.** Add lines 24 and 25	70,368.	0.		66,261.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	-35,183.			
	b **Net investment income** (if negative, enter -0-)		32,871.		
	c **Adjusted net income** (if negative, enter -0-)			N/A	

RECEIVED MAY 18 2015 OGDEN, UT IRS-OSC

SCANNED MAY 19 2015

13

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	12,550.	2,393.	2,393.
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock STMT 6	72,475.	47,449.	113,524.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
	Less accumulated depreciation ▶			
	12 Investments - mortgage loans			
	13 Investments - other			
	14 Land, buildings, and equipment: basis ▶			
	Less accumulated depreciation ▶			
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	85,025.	49,842.	115,917.
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			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities** (add lines 17 through 22)	0.	0.	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ [X] and complete lines 24 through 26 and lines 30 and 31**			
	24 Unrestricted	85,025.	49,842.	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ [ ] and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances**	85,025.	49,842.	
	31 **Total liabilities and net assets/fund balances**	85,025.	49,842.	

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	85,025.
2	Enter amount from Part I, line 27a	2	-35,183.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	49,842.
5	Decreases not included in line 2 (itemize) ▶	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	49,842.

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	WASTE MANAGEMENT INC	D		
b	WASTE MANAGEMENT INC	D		
c	XCEL ENERGY	P		
d	XCEL ENERGY	P		
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	17,532.		61.	17,471.
b	5,253.		19.	5,234.
c	27,779.		23,257.	4,522.
d	2,091.		1,689.	402.
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				17,471.
b				5,234.
c				4,522.
d				402.
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 27,629.

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). If (loss), enter -0- in Part I, line 8 } 3 N/A

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	85,282.	156,873.	.543637
2012	70,207.	216,023.	.324998
2011	67,355.	273,360.	.246397
2010	50,437.	290,774.	.173458
2009	89,788.	322,075.	.278780

2	**Total** of line 1, column (d)	2	1.567270
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	.313454
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	143,743.
5	Multiply line 4 by line 3	5	45,057.
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	329.
7	Add lines 5 and 6	7	45,386.
8	Enter qualifying distributions from Part XII, line 4	8	66,261.

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter: ______ (attach copy of letter if necessary-see instructions)				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ [X] and enter 1% of Part I, line 27b			1	329.
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	0.
3	Add lines 1 and 2			3	329.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)			4	0.
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-			5	329.
6	Credits/Payments:				
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	360.		
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	360.
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	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	31.
11	Enter the amount of line 10 to be: **Credited to 2015 estimated tax** ▶ 31. **Refunded** ▶			11	0.

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		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
	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		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. ▶ $ 0. (2) On foundation managers. ▶ $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities.*	2		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*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	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		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?	6	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*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MN			
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	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*	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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

			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		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?	13	X	

Website address ▶ WWW.VIRGINIAAGROOTFOUNDATION.ORG

14 The books are in care of ▶ PATRICE OLANDER-QUAMME Telephone no. ▶ 763-550-9003
Located at ▶ 10750 55TH PLACE NORTH, PLYMOUTH, MN ZIP+4 ▶ 55442

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 N/A

			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		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ▶			

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

			Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			
1a	During the year did the foundation (either directly or indirectly):			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c		X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No			
	If "Yes," list the years ▶ ____, ____, ____, ____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ ____, ____, ____, ____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2014 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)* N/A	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		X

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

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

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

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

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

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

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

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

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

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

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | No: X

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? N/A | 7b |

Part VIII | Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
CANDICE B GROOT P.O. BOX 1050 EVANSTON, IL 602041050	PRESIDENT 0.75	0.	0.	0.
STANLEY SHETKA 10247 40TH STREET WEST WEBSTER, MN 55088	DIRECTOR 0.25	0.	0.	0.
BRUCE BLACKBURN 4045 EAST VALLEY ROAD DEEPHAVEN, MN 55391	SECRETARY 0.25	0.	0.	0.
NINA W LATUSEK 15 W LOUIS STREET LAKE FOREST, IL 60045	SECRETARY (ASSISTANT) 0.25	0.	0.	0.

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

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

Total number of other employees paid over $50,000 ▶ 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. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services ▶ 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 NONE	0.
2	
3	
4	

Part IX-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 NONE	0.
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3 ▶	0.

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	136,110.
b	Average of monthly cash balances		1b	9,822.
c	Fair market value of all other assets		1c	
d	**Total** (add lines 1a, b, and c)		1d	145,932.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2	Acquisition indebtedness applicable to line 1 assets		2	0.
3	Subtract line 2 from line 1d		3	145,932.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	2,189.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	143,743.
6	**Minimum investment return** Enter 5% of line 5		6	7,187.

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	7,187.
2a	Tax on investment income for 2014 from Part VI, line 5	2a 329.		
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	329.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	6,858.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	6,858.
6	Deduction from distributable amount (see instructions)		6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	6,858.

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	66,261.
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	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	66,261.
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	5	329.
6	**Adjusted qualifying distributions** Subtract line 5 from line 4	6	65,932.

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				6,858.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years: ____, ____, ____		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009 74,564.				
b From 2010 36,186.				
c From 2011 54,475.				
d From 2012 59,558.				
e From 2013 78,136.				
f **Total** of lines 3a through e	302,919.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ $ 66,261.				
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2014 distributable amount				6,858.
e Remaining amount distributed out of corpus	59,403.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 **Enter the net total of each column as indicated below:**				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	362,322.			
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		0.		
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 instr.			0.	
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)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	74,564.			
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a	287,758.			
10 Analysis of line 9:				
a Excess from 2010 36,186.				
b Excess from 2011 54,475.				
c Excess from 2012 59,558.				
d Excess from 2013 78,136.				
e Excess from 2014 59,403.				

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

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

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

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

CANDICE B GROOT

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 e-mail address of the person to whom applications should be addressed:

THE VIRGINIA A GROOT FOUNDATION, 763-550-9003
PO BOX 1050, EVANSTON, IL 602041050

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

SEE ATTACHED INSTRUCTIONS FOR GRANT AND SCHOLARSHIP APPLICATIONS.

c Any submission deadlines:

MARCH 1 OF EACH YEAR.

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

SEE ELIGIBILITY REQUIREMENTS ON ATTACHED INSTRUCTION SHEET.

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*				
ANNE DREW POTTER 815 SEATTLE BL S, BASEMENT SEATTLE, WA 98134	NONE	NONE	TO PURSUE EXCELLENCE IN THE CERAMIC ARTS	5,000.
SUN KOO YUH 308 OLD KINGS CROSSING ATHENS, GA 30605	NONE	NONE	TO PURSUE EXCELLENCE IN THE CERAMIC ARTS	10,000.
BETH LIPMAN N6366 STATE RD SHEBOYGAN FALLS, WI 53085	NONE	NONE	TO PURSUE EXCELLENCE IN THE CERAMIC ARTS	35,000.
Total			▶ 3a	50,000.
b *Approved for future payment*				
NONE				
Total			▶ 3b	0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	5,242.	
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	27,629.	
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)		0.		32,871.	0.

13 Total Add line 12, columns (b), (d), and (e) 13 32,871.

(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).

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)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

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

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

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
N/A		

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

▶ Penelope G. West | 5/13/15 | ▶ President

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
PATRICE OLANDER-QUAMME	[signature]	5/6/15		P01425275
Firm's name ▶ PATRICE OLANDER-QUAMME			Firm's EIN ▶ 41-1733715	
Firm's address ▶ 10750 55TH PLACE N PLYMOUTH, MN 55442			Phone no. 763-550-9003	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
BP PLC ADS	585.	0.	585.	585.	
CHEVRON TEXACO CORP	1,053.	0.	1,053.	1,053.	
PLUM CREEK TIMBER CO REI	1,232.	0.	1,232.	1,232.	
VERIZON COMMUNICATIONS	695.	0.	695.	695.	
WASTE MGMT (DELA)	1,097.	0.	1,097.	1,097.	
XCEL ENERGY, INC	580.	0.	580.	580.	
TO PART I, LINE 4	5,242.	0.	5,242.	5,242.	

FORM 990-PF ACCOUNTING FEES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PATRICE OLANDER-QUAMME	2,314.	0.		0.
TO FORM 990-PF, PG 1, LN 16B	2,314.	0.		0.

FORM 990-PF TAXES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
STATE REGISTRATION	25.	0.		0.
FEDERAL TAXES	385.	0.		0.
TO FORM 990-PF, PG 1, LN 18	410.	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING	11,500.	0.		11,500.
SERVICE FEES	383.	0.		0.
HONORARIUMS	1,000.	0.		0.
TO FORM 990-PF, PG 1, LN 23	12,883.	0.		11,500.

FOOTNOTES STATEMENT 5

THE VIRGINIA A. GROOT FOUNDATION GRANT

THE VIRGINIA A. GROOT FOUNDATION
P.O. BOX 1050
EVANSTON, IL 60204-1050

CANDICE B. GROOT, PRESIDENT

INSTRUCTIONS TO APPLICANT

PURPOSE: THE VIRGINIA A. GROOT FOUNDATION ESTABLISHED THE VIRGINIA A. GROOT FOUNDATION GRANT IN 1988 SO THAT A CERAMIC ARTIST MAY HAVE THE OPPORTUNITY TO DEVOTE A SUBSTANTIAL PERIOD OF TIME TO THE DEVELOPMENT OF HIS OR HER WORK.

ELIGIBILITY: EACH YEAR THE VIRGINIA A. GROOT FOUNDATION OFFERS A GRANT OF UP TO $35,000 TO AN ARTIST WHO HAS EXCEPTIONAL TALENT AND DEMONSTRATED ABILITY IN CERAMIC ARTS. MAY BE AT ANY STAGE OF CAREER DEVELOPMENT, FROM EMERGING THROUGH MATURE. APPLICANTS MUST BE 21 YEARS OR OLDER AT THE TIME OF THE APPLICATION DEADLINE. STUDENTS ENROLLED OR ATTENDING, EITHER FULL-TIME OR PART-TIME, ANY INSTITUTION OF HIGHER LEARNINGS ARE NOT ELIGIBLE. TEACHERS ARE ELIGIBLE IF IF THEIR PROGRAM PLAN IS FOR THEIR DEVELOPMENT AS ARTISTS RATHER THAN AS TEACHERS. THE GRANT IS NOT FOR THE SUPPORT OF CONTINUED ACADEMIC TRAINING.

WHEN/HOW TO APPLY: APPLICANTS MUST SUBMIT UP TO TWENTY IMAGES OF THEIR WORK ALONG WITH THE APPLICATION FORM. 35MM SLIDES OR CD'S WILL BE ACCEPTED AS EVIDENCE OF ARTISTIC ACHIEVEMENT. SLIDES MUST BE SUBMITTED IN FLAT, TRANSPARENT SLIDE PAGES. EACH SLIDE MUST BE LABELED WITH THE APPLICANT'S NAME AN ARROW INDICATING THE TOP OF THE SLIDE AND NUMBERED. ACCOMPANYING THE SLIDES SHOULD BE A TYPED OR NEATLY PRINTED SHEET WHICH CORRESPONDS WITH THE NUMBERED SLIDES. FOR EACH SLIDE THE FOLLOWING INFORMATION SHOULD BE GIVEN: TITLE, MEDIUM, SIZE, AND DATE COMPLETED.
FOR CD'S EACG DIGITAL IMAGE FILE MUST BE SAVED AS JPEG AT A RESOLUTION OF 72 DPI AND MUST BE BIGGER THAN 600 PIXELS IN THE LONGEST DIRECTION. MAKING A CORRESPONDING INVENTORY SHEET THAT INDICATES TITLE MEDIUM SIZE AND DATE COMPLETED. LABEL EACH DISK WITH YOUR NAME ADDRESS AND PHONE NUMBER.

ALL APPLICATION MATERIALS BECOME THE PROPERTY OF THE VIRGINIA A. GROOT FOUNDATION. APPLICANTS WHO WISH TO HAVE THEIR SLIDES CD'S RETURNED AFTER NOTIFICATION OF THE GRANT MUST INCLUDE A SELF-ADDRESSED STAMPED ENVELOPE. THE FOUNDATION, WHILE TAKING ALL REASONABLE CARE, CANNOT BE HELD RESPONSIBLE FOR LOSS OR DAMAGE OF SUPPORT MATERIALS SUBMITTED.

THE VIRGINIA A. GROOT FOUNDATION SCHOLARSHIP

THE VIRGINIA A. GROOT FOUNDATION
P.O. BOX 1050
EVANSTON, IL 60204-1050

C. B. GROOT, PRESIDENT

INSTRUCTIONS TO APPLICANT

PURPOSE: THE VIRGINIA A. GROOT FOUNDATION ESTABLISHED THE VIRGINIA A. GROOT FOUNDATION SCHOLARSHIP IN 1988 TO RECOGNIZE OUTSTANDING ACHIEVEMENT IN THE CERAMIC ARTS.

ELIGIBILITY: THE VIRGINIA A. GROOT FOUNDATION OFFERS UP TO TWO $2,500 SCHOLARSHIPS TO APPLICANTS WHO ARE CURRENTLY ENROLLED IN AN ACCREDITED FOUR-YEAR LIBERAL ARTS PROGRAM IN ILLINOIS, IOWA, MINNESOTA, NORTH DAKOTA, SOUTH DAKOTA OR WISCONSIN. APPLICANTS MUST HAVE A DEMONSTRATED INTEREST AND ABILITY IN CERAMIC ARTS.

WHEN/HOW TO APPLY: APPLICATIONS MUST BE TYPED OR NEATLY PRINTED ON THE APPLICATION AND BE POSTMARKED BY OCTOBER 1. ANY APPLICATION RECEIVED AFTER THAT DATE WILL NOT BE CONSIDERED FOR A SCHOLARSHIP. DO NOT REDUCE THE TYPE SIZE, SUBMIT EXTRA PAGES, RESUMES, REVIEWS OR ANY SUPPORT MATERIALS THAT ARE NOT REQUIRED.

SELECTION: SCHOLARSHIP WINNERS WILL BE DETERMINED PRIMARILY BY ARTISTIC ACHIEVEMENT AND SECONDARILY BY INFORMATION CONTAINED IN THE APPLICATION FORM. SCHOLARSHIP RECIPIENTS WILL BE NOTIFIED BY LETTER BY DECEMBER 15. WINNERS WILL HAVE TWO WEEKS FROM THE RECEIPT OF THE LETTER TO ACCEPT THE SCHOLARSHIP.

SUPPORT MATERIALS: APPLICANTS MUST SUBMIT EIGHT IMAGES OF THEIR WORK ALONG WITH THE APPLICATION FORM. 35MM SLIDES OR CD'S WILL BE ACCEPTED AS EVIDENCE OF ARTISTIC ACHIEVEMENT. SLIDES MUST BE LABELED WITH THE APPLICANT'S NAME, AN ARROW INDICATING THE TOP OF THE SLIDE, AND

ALL APPLICATION MATERIALS BECOME THE PROPERTY OF THE VIRGINIA A. GROOT FOUNDATION. APPLICANTS WHO WISH TO HAVE THEIR SLIDES RETURNED AFTER NOTIFICATION OF THE SCHOLARSHIPS MUST INCLUDE A SELF-ADDRESSED, STAMPED ENVELOPE. THE FOUNDATION, WHILE TAKING ALL RESONABLE CARE, CANNOT BE HELD RESPONSIBLE FOR LOSS OR DAMAGE OF SUPPORT MATERIALS. NUMBERED. ACCOMPANYING THE SLIDES SHOULD BE A ONE-PAGE TYPED OR NEATLY PRINTED SHEET WHICH CORRESPONDS WITH THE NUMBERED SLIDES. FOR EACH SLIDE THE FOLLOWING INFORMATION SHOULD BE GIVEN: TITLE, MEDIUM, SIZE, AND DATE COMPLETED. FOR CD'S EACH DIGITAL IMAGE FILE MUST BE SAVED AS JPEG AT A RESOLUTION OF 72 DPI AND MUST BE BIGGER THAN 600 PIXELS IN THE LONGEST DIRECTION. MAKING A CORRESPONDING INVENTORY SHEET THAT INDICATES TITLE MEDIUM SIZE AND DATE COMPLETED. LABEL EACH DISK WITH YOUR NAME ADDRESS AND PHONE NUMBER.

FORM 990-PF CORPORATE STOCK STATEMENT 6

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
BP PLC ADS - 250 SHS	10,997.	9,530.
CHEVRON CORP - 500/250 SHS	9,772.	28,045.
PLUM CREEK TIMBER CO REI - 700 SHS	18,286.	29,953.
VERIZON CORPORATION - 650 SHS	8,302.	15,204.
WASTE MGMT (DELA) - 1125/600 SHS	92.	30,792.
TOTAL TO FORM 990-PF, PART II, LINE 10B	47,449.	113,524.