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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

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▶ 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 THE BEN MILLER FOUNDATION CO HEIDI BECKER		A Employer identification number 41-1775239	
Number and street (or P O box number if mail is not delivered to street address) 5307 DOMINICK DRIVE		B Telephone number (see instructions) (952) 930-0807	
City or town, state or province, country, and ZIP or foreign postal code MINNETONKA, MN 55343		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 1,673,448		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	7	7		
	4 Dividends and interest from securities.	47,692	47,692		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	29,869			
	b Gross sales price for all assets on line 6a 595,526				
	7 Capital gain net income (from Part IV, line 2) . . .		29,869		
	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	77,568	77,568		
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 (attach schedule)				
	b Accounting fees (attach schedule)	3,976	0		0
	c Other professional fees (attach schedule)	19,195	19,195		0
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	2,435	0		0
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	25	0		0
	24 Total operating and administrative expenses.				
	Add lines 13 through 23	25,631	19,195		0
	25 Contributions, gifts, grants paid	86,500			86,500
	26 Total expenses and disbursements. Add lines 24 and 25	112,131	19,195		86,500
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-34,563			
	b Net investment income (if negative, enter -0-)		58,373		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing			
	2	Savings and temporary cash investments	22,686	29,740	29,740
	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)	1,131,052	1,089,435	1,411,622
	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)	221,227	221,227	232,086
	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)	1,374,965	1,340,402	1,673,448	
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	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	0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund	0	0	
	29	Retained earnings, accumulated income, endowment, or other funds	1,374,965	1,340,402	
	30	Total net assets or fund balances (see instructions)	1,374,965	1,340,402	
31	Total liabilities and net assets/fund balances (see instructions) . . .	1,374,965	1,340,402		

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)	11,374,965
2	Enter amount from Part I, line 27a	2-34,563
3	Other increases not included in line 2 (itemize) ▶ _____	30
4	Add lines 1, 2, and 3	41,340,402
5	Decreases not included in line 2 (itemize) ▶ _____	50
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	61,340,402

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	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table		
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) 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	
a	See Additional Data Table		
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	29,869
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	75,000	1,582,174	0 047403
2012	73,500	1,447,315	0 050784
2011	73,707	1,416,413	0 052038
2010	97,492	1,308,088	0 074530
2009	31,000	1,176,596	0 026347

2	Total of line 1, column (d).	2	0 251102
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 050220
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	1,638,131
5	Multiply line 4 by line 3.	5	82,267
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	584
7	Add lines 5 and 6.	7	82,851
8	Enter qualifying distributions from Part XII, line 4.	8	86,500

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

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

1aExempt 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)			
bDomestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	584
cAll other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)			
2Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0
3Add lines 1 and 2.		3	584
4Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	0
5Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	584
6Credits/Payments			
a2014 estimated tax payments and 2013 overpayment credited to 2014	6a		
bExempt foreign organizations—tax withheld at source	6b		
cTax paid with application for extension of time to file (Form 8868)	6c		
dBackup withholding erroneously withheld	6d		
7Total credits and payments. Add lines 6a through 6d.		7	0
8Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.		8	12
9Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	596
10Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11Enter the amount of line 10 to be Credited to 2015 estimated tax Refunded		11	

Part VII-AStatements Regarding Activities

1aDuring 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	Yes	No
bDid it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.	1b		No
cDid the foundation file Form 1120-POL for this year?	1c		No
dEnter 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			
eEnter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0			
2Has 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
3Has 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
4aDid the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
bIf "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.	5		No
6Are 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	
7Did 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	
8aEnter the states to which the foundation reports or with which it is registered (see instructions): MN			
bIf 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	
9Is 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
10Did 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)*

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 N/A				
14	The books are in care of HEIDI BECKER Telephone no (952) 930-0807 Located at 5307 DOMINICK DRIVE MINNETONKA MN ZIP+4 55343			
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		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See 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.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
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?. 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		
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		

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
DAVID DWORSKY	DIRECTOR	0	0	0
510 PARKVIEW TERRACE	1 00			
MINNEAPOLIS, MN 55416				
JOHNATHAN DWORSKY	DIRECTOR	0	0	0
2804 GEORGIA AVE S	1 00			
ST LOUIS PARK, MN 55426				
HEIDI BECKER	DIRECTOR	0	0	0
5307 DOMINICK DRIVE	1 00			
MINNETONKA, MN 55343				
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				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
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	
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	
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	1,644,584
b	Average of monthly cash balances.	1b	18,493
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,663,077
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	1,663,077
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	24,946
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,638,131
6	Minimum investment return. Enter 5% of line 5.	6	81,907

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	81,907
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	584
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	584
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	81,323
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	81,323
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	81,323

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	86,500
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	86,500
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	584
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	85,916

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				81,323
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			0	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				3,980
c From 2011.				3,472
d From 2012.				4,993
e From 2013.				1,727
f Total of lines 3a through e.	14,172			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 86,500				
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.				81,323
e Remaining amount distributed out of corpus	5,177			
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	19,349			
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 instructions			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 (see instructions). . .	0			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	19,349			
10 Analysis of line 9				
a Excess from 2010. . . .				3,980
b Excess from 2011. . . .				3,472
c Excess from 2012. . . .				4,993
d Excess from 2013. . . .				1,727
e Excess from 2014. . . .				5,177

Part XIV

4942(j)(3) or 4942(j)(5)

3 Complete 3a, b, or c for the alternative test relied upon

Part XV

■ 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))

• 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

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	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
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			3a	86,500
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of				
(1) Cash.		1a(1)		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				

[illegible]

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

b If "Yes," complete the following schedule		
(a) Name of organization	(b) Type of organization	(c) Description of relationship

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

Sign Here	*****	2015-05-11	*****
	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 CORY PARNELL	Preparer's Signature	Date	Check if self-employed ☒	PTIN P00088232
	Firm's name ☒ BOECKERMANN GRAFSTROM & MAYER LLC			Firm's EIN ☒ 20-0472826	
	Firm's address ☒ 332 MINNESOTA STREET STE E-1100 ST PAUL, MN 55101			Phone no (651) 227-9431	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
CITIGROUP INC PFD - 1000 SHS		2013-03-02	2014-01-07
SUNTRUST BKS PFD - 1000 SHS		2013-04-22	2014-01-07
REVLON INC - 500 SHS		2013-11-20	2014-01-17
REVLON INC - 501 SHS		2013-07-10	2014-01-17
REVLON INC - 499 SHS		2013-07-09	2014-01-17
AFLAC INC - 500 SHS		2012-01-23	2014-02-24
NCR CORP - 1500 SHS		2012-04-17	2014-02-24
SANOFI AVENTIS - 1000 SHS		2011-12-08	2014-02-24
ACTUATE CORP - 5000 SHS		2011-07-27	2014-03-10
AT&T CORP - 1000 SHS		2009-07-30	2014-03-10

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
21,890		25,000	-3,110
21,595		25,220	-3,625
11,754		12,338	-584
11,777		12,097	-320
11,730		12,046	-316
31,080		24,179	6,901
49,885		33,587	16,298
51,198		35,309	15,889
28,690		31,235	-2,545
32,320		26,794	5,526

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(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	
			-3,110
			-3,625
			-584
			-320
			-316
			6,901
			16,298
			15,889
			-2,545
			5,526

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
APPLIANCE RECYCLING CTRS - 1022 SHS		2008-02-21	2014-03-11
APPLIANCE RECYCLING CTRS - 3978 SHS		2008-02-22	2014-03-11
FACEBOOK INC - 600 SHS		2014-01-07	2014-03-28
MEDTRONIC - 250 SHS		2013-11-20	2014-06-23
COVIDIEN LTD - 500 SHS		2013-04-30	2014-08-04
PROTO LABS INC - 400 SHS		2014-06-26	2014-08-11
BEST BUY COMPANY INC - 1000 SHS		2014-03-04	2014-09-29
GOODYEAR - 1500 SHS		2013-09-10	2014-10-21
ST JUDE MEDICAL INC - 150 SHS		2013-11-20	2014-10-27
CRANE CO - 500 SHS		2013-08-12	2014-11-04

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
2,869		6,052	-3,183
11,166		23,072	-11,906
35,855		34,962	893
15,153		14,372	781
45,204		29,206	15,998
31,398		32,316	-918
29,853		26,291	3,562
34,410		33,117	1,293
8,915		8,566	349
30,377		30,780	-403

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(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	
			-3,183
			-11,906
			893
			781
			15,998
			-918
			3,562
			1,293
			349
			-403

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(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)
SANOFI AVENTIS - 500 SHS		2014-09-29	2014-11-07
HALYARD HEALTH INC - 25 SHS		2014-04-01	2014-12-10
HALYARD HEALTH INC - 31 SHS		2014-04-01	2014-12-29
GVS CAPITAL CORP - 2500 SHS		2012-05-29	2014-12-30
ABBOTT LABORATORIES - 50 SHS		2014-06-17	2014-12-30
MOLSON & COORS BREWING - 100 SHS		2013-10-23	2014-12-30
JP MORGAN CHASE PFD - 1000 SHS		2013-04-18	2014-12-30

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
22,531		28,027	-5,496
9		9	0
1,207		1,132	75
21,560		27,089	-5,529
2,278		2,001	277
7,472		5,410	2,062
23,350		25,450	-2,100

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(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	
			-5,496
			0
			75
			-5,529
			277
			2,062
			-2,100

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

Recipient	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
Name and address (home or business)				
a Paid during the year				
COURAGE CENTER 3915 GOLDEN VALLEY RD MINNEAPOLIS,MN 55422	NONE	N/A	CHARITABLE GIFT	5,000
CHILDREN'S CANCER RESEARCH FUND 7301 OHMS LANE SUITE 460 MINNEAPOLIS,MN 55439	NONE	N/A	CHARITABLE GIFT	10,000
JEWISH FAMILY AND CHILDREN'S SERVICE 13100 WAYZATA BLVD SUITE 400 MINNETONKA,MN 55305	NONE	N/A	CHARITABLE GIFT	10,000
MINNEAPOLIS JEWISH COMMUNITY 13100 WAYZATA BLVD SUITE 400 MINNETONKA,MN 55305	NONE	N/A	CHARITABLE GIFT	1,000
MINNESOTA MEDICAL FOUNDATION 200 OAK ST SE SUITE 300 MINNEAPOLIS,MN 554552030	NONE	N/A	CHARITABLE GIFT	2,000
SUSAN G KOMEN - TWIN CITIES RACE FOR THE CURE MALL OF AMERICA 301 SOUTH AVENUE BLOOMINGTON,MN 55425	NONE	N/A	CHARITABLE GIFT	5,000
JUVENILE DIABETES RESEARCH FUND 3001 METRO DR SUITE 100 BLOOMINGTON,MN 55425	NONE	N/A	CHARITABLE GIFT	2,000
MN MEDICAL FOUNDATION - KAREN ASHE ALZHEIMER'S RESEARCH FUND 200 OAK ST SE SUITE 300 MINNEAPOLIS,MN 55455	NONE	N/A	CHARITABLE GIFT	2,500
UNIVERSITY OF PENN SCHOOL OF MEDICINE 3535 MARKET ST SUITE 750 PHILADELPHIA,PA 191043309	NONE	N/A	CHARITABLE GIFT	5,000
MAYO CLINIC 200 1ST STREET SW ROCHESTER,MN 55905	NONE	N/A	CHARITABLE GIFT	1,000
MINNEAPOLIS FISHER HOUSE ONE VETERAN DRIVE 136B MINNEAPOLIS,MN 55417	NONE	N/A	CHARITABLE GIFT	3,000
FRIENDS OF ISRAEL DEFENSE FORCE (FIDF) 1430 BROADWAY SUITE 1301 NEWYORK,NY 10018	NONE	N/A	CHARITABLE GIFT	6,000
MN MILITARY FAMILY FOUNDATION 620 MENDELSSOHN AVE N GOLDEN VALLEY,MN 55427	NONE	N/A	CHARITABLE GIFT	6,000
AMERICAN FRIENDS OF ASSAF HAROFEH MEDICAL CENTER 2696 S COLORADO BLVD STE 450 DENVER,CO 80222	NONE	N/A	CHARITABLE GIFT	6,000
TROOPS DIRECT 2400 CAMINO RAMON SUITE 105 SAN RAMON,CA 94583	NONE	N/A	CHARITABLE GIFT	6,000
Total  3a				86,500

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

Recipient	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
Name and address (home or business)				
a <i>Paid during the year</i>				
DAV MN FOUNDATION 20 W 12TH STREET/3RD FLOOR ST PAUL, MN 55155	NONE	N/A	CHARITABLE GIFT	16,000
Total  3a				86,500

TY 2014 Accounting Fees Schedule**Name:** THE BEN MILLER FOUNDATION CO HEIDI BECKER**EIN:** 41-1775239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING/TAX FEES	3,976	0		0

TY 2014 Investments Corporate
Stock Schedule

Name: THE BEN MILLER FOUNDATION CO HEIDI BECKER
EIN: 41-1775239

Name of Stock	End of Year Book Value	End of Year Fair Market Value
ABBVIE INC. - 500 SHS	29,487	32,720
ABBOTT LABORATORIES - 750 SHS	30,007	33,765
ACTUATE CORP - 5000 SHS	0	0
AFLAC INC. - 500 SHS	0	0
ALTRIA GROUP INC. - 2000 SHS	34,140	98,540
AMERICAN WATER WORKS CO INC. - 600 SHS	26,914	31,980
APPLE INC. - 420 SHS	30,030	46,360
APPLIANCE RECYCLING CTRS - 5000 SHS	0	0
AT&T CORP - 1000 SHS	0	0
BAXTER INTERNATIONAL - 500 SHS	29,918	36,645
BOTTOMLINE TECHNOLOGIES INC. - 1000 SHS	37,070	25,280
CVS HEALTH CORP - 1000 SH	35,157	96,310
CITIGROUP INC PFD - 1000 SHS	25,000	24,400
COMSTOCK RESOURCES INC. - 1000 SHS	23,475	6,810
COVIDIEN LTD - 500 SHS	0	0
CRANE CO. - 500 SHS	0	0
DELUXE CORP - 2000 SHS	33,352	124,500
ELI LILLY & CO. - 1000 SHS	33,867	68,990
GEOSPACE TECHNOLOGIES CORP - 400 SHS	30,751	10,600
GLOBAL PAYMENT INC. - 500 SHS	34,909	40,365
GOLDMAN SACHS GRP PFD - 1000 SHS	24,850	24,740
GOODYEAR - 1500 SHS	0	0
GOVERNMENT PPTYS INCOME - 1000 SHS	23,673	23,010
GVS CAPITAL CORP - 2500 SHS	0	0
HD SUPPLY HOLDINGS INC. - 1000 SHS	30,116	29,490
HEWLETT PACKARD - 1000 SHS	28,300	40,130
JC PENNY CO INC. - 3000 SHS	28,712	19,440
JOHNSON & JOHNSON - 500 SHS	33,360	52,285
JP MORGAN CHASE PFD - 1000 SHS	0	0
KIMBERLY CLARK CORP - 250 SHS	26,349	28,885

Name of Stock	End of Year Book Value	End of Year Fair Market Value
MEDTRONIC - 500 SHS	24,449	36,100
MOLSON & COORS BREWING - 500 SHS	27,048	37,260
NCR CORP - 1500 SHS	0	0
PENTAIR LTD - 750 SHS	32,864	49,815
PFIZER INC. - 1500 SHS	34,252	46,725
REVLON INC. - 1500 SHS	0	0
SANOFI AVENTIS - 1000 SHS	0	0
ST. JUDE MEDICAL INC. - 600 SHS	29,423	39,018
STANLEY BLACK & DECKER - 400 SHS	32,433	38,432
SUNTRUST BKS PFD - 1000 SHS	25,220	24,013
SUPERVALU INC. - 4000 SHS	38,868	38,800
SYNCHRONY FINANCIAL - 1000 SHS	30,530	29,750
TCF FINANCIAL PFD - 1000 SHS	25,232	26,200
TENANT HEALTH CORP - 500 SHS	26,861	25,335
UNISYS CORP - 1000 SHS	34,492	29,480
UNITED HEALTH GROUP INC. - 500 SHS	40,545	50,545
UROPLASTY INC. - 5000 SHS	28,121	10,300
VARIAN MEDICAL SYS INC. - 400 SHS	29,660	34,604

TY 2014 Investments - Other Schedule**Name:** THE BEN MILLER FOUNDATION CO HEIDI BECKER**EIN:** 41-1775239

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
DEUTSCHE BANK TRUST II - 2000 SHS	AT COST	47,429	52,480
GMAC CAPITAL TRUST - 1000 SHS	AT COST	23,770	26,380
MERRILL LYNCH CAPITAL TR - 2000 SHS	AT COST	50,273	51,960
MORGAN STANLEY CAP TR - 2000 SHS	AT COST	48,883	50,386
PLC CAP TRUST V PFD - 2000 SHS	AT COST	50,872	50,880

TY 2014 Other Expenses Schedule

Name: THE BEN MILLER FOUNDATION CO HEIDI BECKER

EIN: 41-1775239

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MN ANNUAL REGISTRATION FEE	25	0		0

TY 2014 Other Professional Fees Schedule

Name: THE BEN MILLER FOUNDATION CO HEIDI BECKER

EIN: 41-1775239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	19,195	19,195		0

TY 2014 Taxes Schedule

Name: THE BEN MILLER FOUNDATION CO HEIDI BECKER

EIN: 41-1775239

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
	2,435	0		0