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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 MICCIO FOUNDATION		A Employer identification number 42-1501038	
Number and street (or P O box number if mail is not delivered to street address) PO BOX 522		B Telephone number (see instructions) (319) 338-5590	
City or town, state or province, country, and ZIP or foreign postal code IOWA CITY, IA 522440522		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,046,751	J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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 <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</small>		(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)	4,564			
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	7	7	7	
	4 Dividends and interest from securities.	22,716	22,712	22,716	
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	42,813			
	b Gross sales price for all assets on line 6a 164,232				
	7 Capital gain net income (from Part IV, line 2) . . .		42,813		
	8 Net short-term capital gain			14	
	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	70,100	65,532	22,737	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	1,120			
	c Other professional fees (attach schedule)	5,187	5,187		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	1,132	41		
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings	385			
	22 Printing and publications				
	23 Other expenses (attach schedule)	335			
	24 Total operating and administrative expenses. Add lines 13 through 23	8,159	5,228		0
	25 Contributions, gifts, grants paid	48,853			48,853
	26 Total expenses and disbursements. Add lines 24 and 25	57,012	5,228		48,853
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	13,088			
	b Net investment income (if negative, enter -0-)		60,304		
c Adjusted net income (if negative, enter -0-)				22,737	

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	4,001	7,627	7,627
	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)	447,489	<input checked="" type="checkbox"/> 454,810	739,619
	c	Investments—corporate bonds (attach schedule).	298,282	<input checked="" type="checkbox"/> 300,423	299,505
	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)	749,772	762,860	1,046,751	
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 ▶ <input type="checkbox"/> 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 ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	749,772	762,860	
	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)	749,772	762,860	
31	Total liabilities and net assets/fund balances (see instructions) . .	749,772	762,860		

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)	1 749,772
2	Enter amount from Part I, line 27a	2 13,088
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3	4 762,860
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 .	6 762,860

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	PUBLICALLY TRADED SECURITIES S-T	P		
b	PUBLICALLY TRADED SECURITIES L-T	P		
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 4,603		4,589	14
b 154,893		116,830	38,063
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			14
b			38,063
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	42,813
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	14

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	49,197	970,059	0 050715
2012	47,364	892,873	0 053047
2011	56,063	894,765	0 062657
2010	60,886	880,202	0 069173
2009	54,331	832,830	0 065237

2	Total of line 1, column (d).	2	0 300829
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 060166
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	1,028,321
5	Multiply line 4 by line 3.	5	61,870
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	603
7	Add lines 5 and 6.	7	62,473
8	Enter qualifying distributions from Part XII, line 4.	8	48,853

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)

1a		Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		11,206	
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.		31,206	
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-		51,206	
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014		6a1,120	
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.		71,120	
8		Enter any penalty for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached		86	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		992	
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 <input type="checkbox"/> Refunded <input type="checkbox"/>		11	

Part VII-AStatements Regarding Activities

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		Yes		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 <input type="checkbox"/> \$ (2) On foundation managers <input type="checkbox"/> \$							
e		Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$							
2		Has the foundation engaged in any activities that have not previously been reported to the IRS?		2				No	
		If "Yes," attach a detailed description of the activities.							
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?		5				No	
		If "Yes," attach the statement required by General Instruction T.							
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) <input type="checkbox"/> IA							
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)

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 WWW MICCIO ORG				
14	The books are in care of HOLLY HOTCHKISS Telephone no (319) 541-2308 Located at 1125 KEOKUK STREET IOWA CITY IA ZIP+4 52240			
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		
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 Yes No			
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
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
NONE				

Total number of other employees paid over \$50,000.

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 THE MICCIO FOUNDATION'S FOCUS IS TO SUPPORT ORGANIZATIONS INVOLVED IN ANIMAL WELFARE (501C3 STATUS IS REQUIRED) PROJECTS ELIGIBLE FOR FUNDING ARE THOSE THAT WILL HAVE AN IMMEDIATE, DIRECT AND MEASURABLE IMPACT ON IMPROVING ANIMAL WELFARE IN A TARGET COMMUNITY GRANTS CAN BE FOR PROJECTS SUCH AS SPAY/NEUTER PROGRAMS, FACILITY RENOVATION, MEDICAL CARE, HUMANE EDUCATION, CAGING, AND ADOPTION SUPPORT	48,853
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	1,038,270
b	Average of monthly cash balances.	1b	5,711
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,043,981
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	1,043,981
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	15,660
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,028,321
6	Minimum investment return. Enter 5% of line 5.	6	51,416

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	51,416
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	1,206
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,206
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	50,210
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	50,210
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	50,210

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	48,853
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	48,853
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	48,853

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				50,210
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				13,071
b From 2010.				16,212
c From 2011.				11,743
d From 2012.				3,132
e From 2013.				1,781
f Total of lines 3a through e.	45,939			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 48,853				
a Applied to 2013, but not more than line 2a				
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.				48,853
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	1,357			1,357
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	44,582			
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				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) . . .	11,714			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	32,868			
10 Analysis of line 9				
a Excess from 2010. . . .				16,212
b Excess from 2011. . . .				11,743
c Excess from 2012. . . .				3,132
d Excess from 2013. . . .				1,781
e Excess from 2014. . . .				

Part XIVPrivate 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)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
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 XVSupplementary 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))

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

2Information 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 MICCIO GRANT PROGRAM
PO BOX 522
IOWA CITY,IA 522440522
(319) 337-6735

b

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

THE GRANT APPLICATION ARE ON THE ORGANIZATION'S WEBSITE (WWW.MICCIO.ORG) SEVEN COPIES OF THE GRANT AND RELATED ATTACHMENTS MUST BE MAIL TO THE ADDRESS LISTED HOW TO WRITE A MICCIO GRANT PLEASE INCLUDE THE FOLLOWING (TYPED) INFORMATION WITH YOUR GRANT APPLICATION NOTE THAT THE MICCIO GRANT APPLICATION PROCESS HAS TWO PARTS WE ASK THAT YOU DESCRIBE A) THE PROJECT WHICH YOU ARE REQUESTING FUNDS FOR AND B) YOUR ORGANIZATION A) DESCRIBE YOUR PROJECT AND INCLUDE YOUR ORGANIZATIONS NEED FOR THIS PROJECT BY ANSWERING EACH QUESTION BELOW USE THE HEADINGS TO ORGANIZE YOUR RESPONSE 1 WHAT IS THE PROJECT THAT YOU ARE REQUESTING FUNDS TO COMPLETE? 2 HOW WILL THIS PROJECT BENEFIT YOUR ORGANIZATION AND/OR COMMUNITY? 3 WHO IS GOING TO DO THIS PROJECT? 4 WHEN WILL YOU START YOUR PROJECT AND WHEN DO YOU EXPECT YOUR PROJECT TO BE COMPLETED? 5 HOW WILL YOU KNOW IF YOUR PROJECT IS SUCCESSFUL? 6 WHAT ARE YOUR PLANS FOR OBTAINING MATCHING FUNDS OR ADDITIONAL FUNDS? 7 PROVIDE A LINE ITEM BUDG

c

Any submission deadlines

MAY 1ST AND NOVEMBER 1ST OF EACH YEAR

d

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

ORGANIZATIONS MAY APPLY FOR FUNDS FROM THE MICCIO FOUNDATION THROUGH A THREE-TIER GRANT PROGRAM APPLICANTS MAY APPLY FOR ONLY ONE MICCIO FOUNDATION STANDARD OR MINI GRANT PER FUNDING CYCLE IN ADDITION TO APPLYING FOR A STANDARD OR MINI GRANT, APPLICANTS MAY APPLY FOR ONE JEAN M. WALKER GRANT PER CYCLE FUNDING CYCLES OCCUR TWICE ANNUALLY, IN MAY AND NOVEMBER THE FOUNDATION AWARDS STANDARD GRANTS TO ORGANIZATIONS LICENSED BY THE STATE OF IOWA DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP (IDALS) AS POUNDS OR SHELTERS TYPICALLY STANDARD MICCIO GRANTS ARE FUNDED AT 3,500 STANDARD GRANT REQUESTS MAY NOT EXCEED 10,000 IN EXCEPTIONAL CIRCUMSTANCES, ORGANIZATIONS WITHOUT THE IDALS LICENSE MAY APPLY FOR A STANDARD GRANT CONTACT THE MICCIO FOUNDATION BOARD PRIOR TO SUBMITTING SUCH AN APPLICATION PLEASE NOTE THAT YOU MUST CONTACT AND RECEIVE PERMISSION FROM THE FOUNDATION EACH TIME YOU REQUEST AN EXCEPTIONAL CIRCUMSTANCE EXEMPTION ORGANIZATIONS WITH 501C3 STATUS ARE ELIGIBLE FOR THE MI

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	48,853
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

Part XVII

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

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.

(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.

2015-05-08

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

STEVEN J KUHL CPA

Preparer's Signature

Date

2015-05-08

Check if self-employed

PTIN

P00099793

Firm's name

WINKEL PARKER & FOSTER CPA PC

Firm's EIN

27-0402452

Firm's address

510 S CLINTON PO BOX 2236 IOWA CITY, IA 522442236

Phone no.


(319) 351-0231

Form 990-PF (2014)


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
REBECCA PORTER	PRESIDENT 1 00	0	0	0
425 HUTCHINSON IOWA CITY,IA 52246				
DIANA HARRIS	SECRETARY 1 00	0	0	0
523 BROWN STREET IOWA CITY,IA 52245				
HOLLY HOTCHKISS	TREASURER 1 00	0	0	0
1125 KEOKUK IOWA CITY,IA 52240				
DEBORAH TIEMENS	DIRECTOR 1 00	0	0	0
2332 CATSKILL COURT IOWA CITY,IA 52245				
LOIS JAMES	DIRECTOR 1 00	0	0	0
4036 STEWART RD NE IOWA CITY,IA 52240				
KAY COLANGELO	DIRECTOR 1 00	0	0	0
3022 NEWPORT RD NE IOWA CITY,IA 52240				
JULIE WEEKS	DIRECTOR 1 00	0	0	0
617 GRANT STREET IOWA CITY,IA 52240				

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>				
BLUE RIDGE HORSE RESCUE PO BOX 203 BLUE GRASS,IA 52726		PC	FACILITY MAINTENANCE	1,200
BLUE RIDGE HORSE RESCUE PO BOX 203 BLUE GRASS,IA 52726		PC	ANIMAL FEED	1,500
BUCHANAN COUNTY ANIMAL SHELTER BOX 360 JESUP,IA 50648		PC	FACILITIES	4,000
EMMET COUNTY ANIMAL SHELTER PO BOX 335 ESTHERVILLE,IA 51334		PC	CAGING	2,800
FRIENDS OF THE SHELTER INC PO BOX 82 VINTON,IA 52349		PC	MEDICAL	700
HUMANE SOCIETY OF PERRY 1012 1/2 2ND STREET PERRY,IA 50220		PC	MEDICAL	4,500
HUMANE SOCIETY OF SCOTT COUNTY 2802 WEST CENTRAL PARK AV DAVENPORT,IA 52804		PC	MEDICAL	1,500
IOWA EQUINE RESCUE & AWARENESS LEAG PO BOX 8726 CEDAR RAPIDS,IA 52408		PC	HAY/ANIMAL FEED	2,500
IOWA EQUINE RESCUE & AWARENESS LEAG PO BOX 8726 CEDAR RAPIDS,IA 52408		PC	TRANSPORTATION	1,500
IOWA FRIENDS OF COMPANION ANIMALS 1321 41ST STREET DES MOINES,IA 50301		PC	EDUCATION	1,000
IOWA FRIENDS OF COMPANION ANIMALS 1321 41ST STREET DES MOINES,IA 50301		PC	EDUCATION	1,500
IOWA PARROT RESCUE INC 2479 GOLDEN AVE LETTS,IA 52754		PC	FACILITY MAINTENANCE	1,630
JACKSON COUNTY HUMANE SOCIETY & ANI PO BOX 1112 MAQUOKETA,IA 52060		PC	MEDICAL	1,500
KING'S HARVEST MINISTRIES 5837 WISCONSIN AVE DAVENPORT,IA 52803		PC	MEDICAL	2,000
NOAH'S ARK ANIMAL FOUNDATION PO BOX 748 FAIRFIELD,IA 52556		PC	MEDICAL	1,000
Total  3a				48,853

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>				
NOAH'S ARK ANIMAL FOUNDATION PO BOX 748 FAIRFIELD,IA 52556		PC	MEDICAL	500
PAWS & MORE ANIMAL SHELTER 103 N 14TH AVENUE WASHINGTON,IA 52353		PC	FACILITY MAINTENANCE	2,500
PAWS & MORE ANIMAL SHELTER 103 N 14TH AVENUE WASHINGTON,IA 52353		PC	FACILITY MAINTENANCE	1,025
PEOPLE FOR PAWS PO BOX 221 SHENANDOAH,IA 51601		PC	MEDICAL	3,635
PEOPLE FOR PAWS PO BOX 221 SHENANDOAH,IA 51601		PC	MEDICAL	1,500
PROTECTORS OF ANIMAL WELFARE 235 AVENUE E FT MADISON,IA 52627		PC	FACILITY MAINTENANCE	2,363
SAFE HAVEN OF IOWA COUNTY PO BOX 444 WILLIAMSBURG,IA 52361		PC	FACILITY MAINTENANCE	3,500
SAFE HAVEN ANIMAL SHELTER OF NWIA PO BOX 35 HAVELOCK,IA 50546		PC	FACILITY MAINTENANCE	3,500
TAMA COUNTY HUMANE SOCIETY PO BOX 332 TOLEDO,IA 52342		PC	FACILITY MAINTENANCE	1,500
Total  3a				48,853

TY 2014 Accounting Fees Schedule

Name: THE MICCIO FOUNDATION

EIN: 42-1501038

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION	1,120			

**TY 2014 Investments Corporate
Bonds Schedule**

Name: THE MICCIO FOUNDATION
EIN: 42-1501038

Name of Bond	End of Year Book Value	End of Year Fair Market Value
FIXED INCOME HELD BY HILLS BANK & TR	300,423	299,505

**TY 2014 Investments Corporate
Stock Schedule**

Name: THE MICCIO FOUNDATION
EIN: 42-1501038

Name of Stock	End of Year Book Value	End of Year Fair Market Value
EQUITIES HELD AT HILLS BANK & TRUST	454,810	739,619

TY 2014 Other Expenses Schedule**Name:** THE MICCIO FOUNDATION**EIN:** 42-1501038

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
SUPPLIES	118			
BANK CHARGES	217			

TY 2014 Other Professional Fees Schedule

Name: THE MICCIO FOUNDATION

EIN: 42-1501038

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES	5,187	5,187		

TY 2014 Taxes Schedule**Name:** THE MICCIO FOUNDATION**EIN:** 42-1501038

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL EXCISE TAX DUE	531			
FOREIGN TAX PAID	41	41		
FEDERAL EXCISE TAX-ESTIMATE	560			