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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](http://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 PAUL AND OSCAR GIGER FOUNDATION INC		<b>A Employer identification number</b>  47-0682708	
Number and street (or P O box number if mail is not delivered to street address) 6860 S 118 ST STE 100		<b>B Telephone number</b> (see instructions)  (402) 861-1800	
City or town, state or province, country, and ZIP or foreign postal code OMAHA, NE 68137		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>	
<b>G</b> 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		<b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
<b>H</b> 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		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16)▶\$ 1,705,998		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
<b>J</b> 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.)			

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions) )</i>		(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 <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B . . . . .				
	3 Interest on savings and temporary cash investments	4,625	4,625		
	4 Dividends and interest from securities. . . . .	37,957	37,957		
	5a Gross rents . . . . .				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	45,835			
	b Gross sales price for all assets on line 6a 45,835				
	7 Capital gain net income (from Part IV, line 2) . . .		45,835		
	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 <b>Total.</b> Add lines 1 through 11 . . . . .	88,417	88,417		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	34,500	17,250		17,250
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .	2,986	1,493		1,493
	16a Legal fees (attach schedule) . . . . .	440			440
	b Accounting fees (attach schedule) . . . . .	3,435			3,435
	c Other professional fees (attach schedule) . . . . .	11,566	11,566		
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see instructions) . . .	448	448		
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .	8,270			8,270
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . .				
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	61,645	30,757		30,888
	25 Contributions, gifts, grants paid . . . . .	103,000			103,000
	26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	164,645	30,757		133,888
	27 Subtract line 26 from line 12				
	a <b>Excess of revenue over expenses and disbursements</b>	-76,228			
	b <b>Net investment income</b> (if negative, enter -0-)		57,660		
	c <b>Adjusted net income</b> (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 . . . . .	15,928	4,738	4,738
	2	Savings and temporary cash investments . . . . .		27,533	27,533
	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) . . . . .	661,752	633,802	802,160
	c	Investments—corporate bonds (attach schedule). . . . .	933,815	867,130	869,503
	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 ▶ _____)		2,064	2,064	
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	1,611,495	1,535,267	1,705,998	
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 checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted . . . . .	1,611,495	1,535,267	
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> 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 (see instructions) . . . . .	1,611,495	1,535,267	
	31	Total liabilities and net assets/fund balances (see instructions) . . .	1,611,495	1,535,267	

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) . . . . .	11,611,495
2	Enter amount from Part I, line 27a . . . . .	2-76,228
3	Other increases not included in line 2 (itemize) ▶ _____	3
4	Add lines 1, 2, and 3 . . . . .	41,535,267
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 .	61,535,267

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				
(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				
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				
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	45,835
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	135,866	1,750,995	0 077594	
2012	132,381	1,731,179	0 076469	
2011	129,302	1,811,194	0 071390	
2010	144,425	1,893,650	0 076268	
2009	120,396	1,864,069	0 064588	
2	Total of line 1, column (d). . . . .		2	0 366309
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 073262
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5. . . . .		4	1,717,593
5	Multiply line 4 by line 3. . . . .		5	125,834
6	Enter 1% of net investment income (1% of Part I, line 27b). . . . .		6	577
7	Add lines 5 and 6. . . . .		7	126,411
8	Enter qualifying distributions from Part XII, line 4. . . . .		8	133,888
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		
	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 <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	1	577
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	
3	Add lines 1 and 2. . . . .	3	577
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	577
6	Credits/Payments		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	
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	
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	8	9
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	9	586
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	10	
11	Enter the amount of line 10 to be <b>Credited to 2015 estimated tax</b> <b>Refunded</b>	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
	<i>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.</i>			
c	Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .	1c		
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation  \$ _____ (2) On foundation managers  \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers  \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> . . . . .	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 <b>Form 990-T</b> for this year? . . . . .	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i> . . . . .	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) NE _____			
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? <i>If "No," attach explanation.</i>	8b		
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)? <i>If "Yes," complete Part XIV</i> . . . . .	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i> . . . . .	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 PERRY K WISEMAN CPA Telephone no (402) 861-1800 Located at 6860 S 118 ST STE 100 OMAHA NE ZIP+4 68137			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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)?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? ( <b>Exception.</b> 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 ). <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> 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?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is <b>not</b> 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 <b>all</b> years listed, answer "No" and attach statement—see instructions ).	2b		
c	If the provisions of section 4942(a)(2) are being applied to <b>any</b> 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?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.</i> )	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))?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 5a(1)–(5), did <b>any</b> 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.	<input checked="" type="checkbox"/>		
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
JANET ACKER 10216 W WRIGHT ST WAUWATOSA, WI 53226	TREASURER 2 00	11,500	0	0
BEVERLY INGRAM 30837 BRECKENRIDGE TR WESTLAKE, OH 44145	PRESIDENT 2 00	11,500	0	0
ELISA BLAZEK 9627 WALNUT ST OMAHA, NE 68124	SECRETARY 2 00	11,500	0	0
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

## Part VIII

**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".**

NONE

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

## Part IX-A

## Expenses

**1**

## Part IX-B

Amount

**1 N/A**

**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	1,717,585
b	Average of monthly cash balances. . . . .	1b	24,100
c	Fair market value of all other assets (see instructions). . . . .	1c	2,064
d	Total (add lines 1a, b, and c). . . . .	1d	1,743,749
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	1,743,749
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	4	26,156
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	1,717,593
6	Minimum investment return. Enter 5% of line 5. . . . .	6	85,880

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	85,880
2a	Tax on investment income for 2014 from Part VI, line 5. . . . .	2a	577
b	Income tax for 2014 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	577
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	85,303
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	
5	Add lines 3 and 4. . . . .	5	85,303
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	85,303

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	133,888
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	133,888
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	577
6	Adjusted qualifying distributions. Subtract line 5 from line 4. . . . .	6	133,311

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				85,303
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. . . . .				
b From 2010. . . . .	18,338			
c From 2011. . . . .	39,366			
d From 2012. . . . .	46,762			
e From 2013. . . . .	49,212			
f Total of lines 3a through e. . . . .	153,678			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 133,888				
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. . . . .				85,303
e Remaining amount distributed out of corpus	48,585			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	202,263			
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) . . .				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a . . . . .	202,263			
10 Analysis of line 9				
a Excess from 2010. . . .	18,338			
b Excess from 2011. . . .	39,366			
c Excess from 2012. . . .	46,762			
d Excess from 2013. . . .	49,212			
e Excess from 2014. . . .	48,585			

Part XIV

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

1a

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

b

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

☐ 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 XV

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

1

Information Regarding Foundation Managers:

a

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

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

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

PAUL AND OSCAR GIGER FOUNDATION  
C/O PERRY K WISEMAN CPA  
6860 S 118 ST STE 100  
OMAHA, NE 68137  
(402) 861-1800  
GIGERFOUNDATION1357@GMAIL.COM

b

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

GRANT APPLICATION PROVIDED BY THE TRUSTEE

c

Any submission deadlines

NONE

d

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

RECIPIENT MUST BE A 501 (C)(3) ORGANIZATION. PRIORITY GIVEN TO GRANT REQUESTS INVOLVING THE ENVIRONMENT, SENIOR CITIZENS, EDUCATION, CHRISTIAN EDUCATION, AND MUSIC EDUCATION

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	103,000
b Approved for future payment				
Total . . . . .			3b	

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2014)

<b>1</b> 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?			<b>Yes</b>	<b>No</b>
<b>a</b> Transfers from the reporting foundation to a noncharitable exempt organization of				
<b>(1)</b> Cash.		<b>1a(1)</b>		<b>No</b>
<b>(2)</b> Other assets.		<b>1a(2)</b>		<b>No</b>
<b>b</b> Other transactions				
<b>(1)</b> Sales of assets to a noncharitable exempt organization.		<b>1b(1)</b>		<b>No</b>
<b>(2)</b> Purchases of assets from a noncharitable exempt organization.		<b>1b(2)</b>		<b>No</b>
<b>(3)</b> Rental of facilities, equipment, or other assets.		<b>1b(3)</b>		<b>No</b>
<b>(4)</b> Reimbursement arrangements.		<b>1b(4)</b>		<b>No</b>
<b>(5)</b> Loans or loan guarantees.		<b>1b(5)</b>		<b>No</b>
<b>(6)</b> Performance of services or membership or fundraising solicitations.		<b>1b(6)</b>		<b>No</b>
<b>c</b> Sharing of facilities, equipment, mailing lists, other assets, or paid employees.		<b>1c</b>		<b>No</b>
<b>d</b> If the answer to any of the above is "Yes," complete the following schedule. Column <b>(b)</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 <b>(d)</b> the value of the goods, other assets, or services received				


**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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name PERRY K WISEMAN	Preparer's Signature	Date 2015-11-16	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00135364
	Firm's name <input type="checkbox"/> PERRY K WISEMAN CPA			Firm's EIN <input type="checkbox"/> 47-0818799	
	Firm's address <input type="checkbox"/> 6860 S 118TH ST STE 100 OMAHA, NE 68137			Phone no (402) 861-1800	

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)				
<b>a</b> <i>Paid during the year</i>				
ARTHRITIS FOUNDATION 600 N 93RD ST OMAHA,NE 68114			JINGLE BELL RUN	2,000
BLUE BARN THEATER 614 S 11 ST OMAHA,NE 68102			"OUR TOWN" OUTREACH PROGRAM	7,500
BROWNVILLE FINE ARTS ASSOC PO BOX 4 BROWNVILLE,NE 68321			CONCERT OF WAARTS AND JI	2,500
CUES 2207 WIRT ST OMAHA,NE 68110			MUSIC PROGRAMS IN 3 SCHOOLS	1,500
FIRST CENTRAL CHURCH 421 S 36 ST OMAHA,NE 68131			REPAIR HEATING/AC UNITES	10,000
HEALTH BRIDGES INTERNATIONAL PO BOX 8813 PORTLAND,OR 97207			INES PROJECT - 2 NEW SITES	5,000
HOLY FAMILY CHURCH 1715 IZARD ST OMAHA,NE 68102			FEEDING THE POOR	2,000
MILLER PARK GRADE SCHOOL 5625 N 28 AVE OMAHA,NE 68112			IN HONOR OF PRINCIPAL DR RATH	1,000
MUSIC 3939 LANDER RD CHAGRIN FALLS,OH 44022			MARKETING FOR 3 CONCERTS	2,000
NE CONSERVATION EDUCATIONAL FUND 6500 HOLDREGE ST LINCOLN,NE 68505			PRINT EDUCATIONAL MATERIALS	1,000
NEBRASKA HUMANE SOCIETY 8929 FORT ST OMAHA,NE 68134			PET FOOD PANTRY	2,000
NEBRASKA OUTDOOR LUTHERAN MINISTRY 27416 RANCH RD ASHLAND,NE 68003			SCHOLARSHIPS FOR HANDICAPPED CAMP	1,500
OMAHA COMMUNITY PLAYHOUSE 6915 CASS ST OMAHA,NE 68132			SPONSOR "SPAMALOT"	10,000
OMAHA ZOO FOUNDATION 3701 S 10TH ST OMAHA,NE 68107			END OF YEAR COMMITMENT	10,000
SIENA FRANCIS HOUSE 1702 NICHOLAS ST OMAHA,NE 68102			FEED THE POOR	1,000
<b>Total . . . . .</b>  <b>3a</b>				103,000

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)				
<b>a</b> <i>Paid during the year</i>				
UNO - KVNO DODGE ST OMAHA,NE 68180			"FROM THE TOP" PROGRAM	4,000
WESTSIDE FOUNDATION 1101 S 90TH ST OMAHA,NE 68124			RENEWABLE SCHOLARSHIP - MUSIC/ED	10,000
YOUTH CHALLENGE 800 SHARON DR WESTLAKE,OH 44145			CONFERENCE TRANSPORTATION FOR YOUTH	1,500
FOOD BANK FOR THE HEARTLAND 10525 J ST OMAHA,NE 68127			GENERAL SUPPORT	2,000
JOSLYN ART MUSEUM 2200 DODGE ST OMAHA,NE 68102			HOLIDAY UNDER GRASS CONCERTS	500
OPERA OMAHA 1850 FARNAM ST OMAHA,NE 68102			A FLOWERING TREE PRODUCTION	10,000
ALS ASSOCIATION 10730 PACIFIC ST 103 OMAHA,NE 68114			ICE BUCKET CHALLENGE	1,000
AMERICAN RED CROSS 2912 S 80 AVE OMAHA,NE 68124			DISASTER FUND - PILGER NE	2,000
OMAHA PUBLIC LIBRARY 215 S 15TH ST OMAHA,NE 68102			GENERAL SUPPORT	2,000
FIRST CENTRAL CONGREGATIONAL 421 S 36 ST OMAHA,NE 68131			GENERAL SUPPORT	2,000
OMAHA CENTRAL HIGH SCHOOL FOUNDATIO 1823 HARNEY ST 203 OMAHA,NE 68102			GENERAL SUPPORT	2,000
UNO COLLEGE OF BUSINESS 6001 DODGE ST OMAHA,NE 68182			GENERAL SUPPORT	2,000
THE ARTERY 2740 N 60TH ST OMAHA,NE 68104			DANCING CLASSROOMS	2,500
OMAHA SYMPHONY 1905 HARNEY ST 400 OMAHA,NE 68102			NOV 2014 CHORAL COLLABORATIVE	2,500
<b>Total . . . . .</b>  <b>3a</b>				103,000



**TY 2014 Accounting Fees Schedule**

**Name:** PAUL AND OSCAR GIGER FOUNDATION INC

**EIN:** 47-0682708

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	3,435			3,435

**TY 2014 Investments Corporate  
Bonds Schedule****Name:** PAUL AND OSCAR GIGER FOUNDATION INC**EIN:** 47-0682708

<b>Name of Bond</b>	<b>End of Year Book Value</b>	<b>End of Year Fair Market Value</b>
DOUBLELINE TOTAL RETURN	64,991	65,050
FEDERATED INSTITUTIONAL	49,825	48,409
MICROSOFT		
PALMER SQUARE	62,853	60,481
PROCTOR	100,523	101,716
TEMPLETON GLOBAL	95,007	95,539
TRIBUTARY INCOME FUND	298,931	304,224
TRIBUTARY SHORT	195,000	194,084

TY 2014 Investments Corporate  
Stock Schedule

**Name:** PAUL AND OSCAR GIGER FOUNDATION INC  
**EIN:** 47-0682708

Name of Stock	End of Year Book Value	End of Year Fair Market Value
3M	5,094	12,324
ACCENTURE	4,048	4,466
AFLAC	6,327	6,109
AGILENT	4,109	4,094
AIR PRODS	4,516	7,212
ALLEGHENY TECHNOLOGIES		
AON	6,525	9,483
APPLE	6,030	7,727
AVNET	4,631	5,378
BB & T		
BERKSHIRE HATHAWAY	7,282	15,015
CAPITAL ONE	4,109	4,128
CAREFUSION CORP	5,940	8,901
CHEVRON	10,268	11,218
CISCO	6,371	8,345
CITIGROUP	2,881	4,058
COMCAST	3,622	8,702
DENTSPLY	4,759	6,659
DIRECTV		
EMC	7,176	8,922
ENSCO PLC		
EOG	5,230	4,604
EXXON MOBIL CORP	4,480	11,556
FED INT LEADERS	61,430	60,516
FLOWSERVE CORP	3,352	5,983
GENERAL ELEC CO	6,730	6,318
GENERAL MILLS	6,559	9,066
GOLDMAN SACHS STRUCTURED		
HARBOR FUND	43,212	49,931
IBM	8,022	8,022

Name of Stock	End of Year Book Value	End of Year Fair Market Value
INTEL CORP	4,997	8,165
INTERCONTINENTAL	3,090	5,482
JACOBS ENGR	5,546	5,586
JP MORGAN	5,802	7,823
KEYSIGHT	1,567	1,689
KOHL'S	5,542	6,104
LEAR	3,669	7,356
MEDTRONIC	10,625	14,440
METLIFE		
MICROSOFT	4,846	9,290
MOHAWK	2,908	7,768
NIKE	4,386	9,615
NOVARTIS	7,276	11,583
OMNICOM CORP	7,574	9,684
OPPENHEIMER DEV MKTS	15,966	16,214
ORACLE	8,064	12,367
PEPSICO	8,082	14,184
PROCTOR GAMBLE	8,149	11,386
PRUDENTIAL GLOBAL	33,311	43,278
QUALCOMM	6,437	7,433
SCHLUMBERGER	6,602	6,406
SCRIPPS	5,842	5,645
SOUTHERN CO		
T ROWE MID CAP	33,860	38,031
T ROWE PRICE BLUE CHIP	50,314	66,512
TEXAS INSTRUMENTS	5,532	9,357
TORTOISE	14,365	14,365
TRAVELERS	3,635	7,939
TRIBUTARY GROWTH OPPORTUNITIES	56,274	60,962
TRIBUTARY SMALL COMPANY	51,814	60,378

Name of Stock	End of Year Book Value	End of Year Fair Market Value
UNITED TECHNOLOGIES	4,884	5,750
US BANCORP	3,478	6,743
VARIAN	5,430	8,651
WESTAR	4,491	5,155
XCEL	6,741	8,082

TY 2014 Legal Fees Schedule

**Name:** PAUL AND OSCAR GIGER FOUNDATION INC

**EIN:** 47-0682708

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
LEGAL FEES	440			440

TY 2014 Other Assets Schedule

**Name:** PAUL AND OSCAR GIGER FOUNDATION INC

**EIN:** 47-0682708

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
UNREALIZED GAINS		2,064	2,064

**TY 2014 Other Professional Fees Schedule**

**Name:** PAUL AND OSCAR GIGER FOUNDATION INC

**EIN:** 47-0682708

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
INVESTMENT FEES & COMMISSIONS	11,566	11,566		



# TY 2014 Taxes Schedule

**Name:** PAUL AND OSCAR GIGER FOUNDATION INC

**EIN:** 47-0682708

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CORP TAXES	448	448		