



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Department of the Treasury
Internal Revenue Service**Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

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

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation THE TODD AND BETIANA SIMON FOUNDATION		A Employer identification number 47 0820673
Number and street (or P O box number if mail is not delivered to street address) 11030 O STREET	Room/suite	B Telephone number (see instructions) 402 597 8115
City or town, state or province, country, and ZIP or foreign postal code OMAHA, NE 68137-2346		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ► \$ 2238673	J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	919	919		
	4 Dividends and interest from securities	74498	74498		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	564700			
	b Gross sales price for all assets on line 6a 3049457				
	7 Capital gain net income (from Part IV, line 2)		564700		
	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	640117	640117			
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)				
	c Other professional fees (attach schedule)	10042	10042		
	17 Interest				
	18 Taxes (attach schedule) (see instructions)	3457	2457		
	19 Depreciation (attach schedule) and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (attach schedule)	227	227		
	24 Total operating and administrative expenses. Add lines 13 through 23	13726	12726		
	25 Contributions, gifts, grants paid	764382			764382
26 Total expenses and disbursements. Add lines 24 and 25	778108	12726		764382	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	-137991				
b Net investment income (if negative, enter -0-)		627391			
c Adjusted net income (if negative, enter -0-)			N/A		

12

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	68915	468722	468722
	3	Accounts receivable ▶ 2853			
		Less: allowance for doubtful accounts ▶ 0	4396	2853	2853
	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)	2302750	1766495	1767098
	c	Investments—corporate bonds (attach schedule)			
	11	Investments—land, buildings, and equipment: basis ▶			
		Less: accumulated depreciation (attach schedule) ▶			
Liabilities	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)	2376061	2238070	2238673
	17	Accounts payable and accrued expenses	2	2	
	18	Grants payable			
Net Assets or Fund Balances	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)	2	2	
		Foundations that follow SFAS 117, check here ☐			
Net Assets or Fund Balances	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒			
	27	Capital stock, trust principal, or current funds	100	2238068	
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	2375959		
	30	Total net assets or fund balances (see instructions)	2376059	2238068	
	31	Total liabilities and net assets/fund balances (see instructions)	2376061	2238070	

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	2376059
2	Enter amount from Part I, line 27a	2	-137991
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	2238068
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	2238068

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 PUBLICLY TRADED SECURITIES				
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 3049457		2484757	564700	
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				
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	564700
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.

(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	642848	2993331	.214760
2012	543770	2986483	.182077
2011	763314	3067265	.248858
2010	414542	2561461	.161838
2009	322611	2349487	.137311
2 Total of line 1, column (d)			2 .944844
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 .188969
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5			4 2472552
5 Multiply line 4 by line 3			5 467236
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 6274
7 Add lines 5 and 6			7 473510
8 Enter qualifying distributions from Part XII, line 4 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.			8 764382

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b	1		6274
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2		0
3	Add lines 1 and 2	3		6274
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4		0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5		6274
6	Credits/Payments:			
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a		6319
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		6319
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8		
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		45
11	Enter the amount of line 10 to be: Credited to 2015 estimated tax 45 Refunded	11		

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		☒
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? <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 Form 1120-POL for this year?		☒
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>		☒
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>		☒
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		☒
b If "Yes," has it filed a tax return on Form 990-T for this year?		☒
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>		☒
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?	☒	
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>	☒	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ NEBRASKA		
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>	☒	
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>		☒
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		☒

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		✓
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		✓
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► NONE	13	✓	
14	The books are in care of ► TODD D SIMON Telephone no. ► 402 597 8115 Located at ► 11030 O STREET, OMAHA, NE ZIP+4 ► 68137-2346			
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? See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ►	16	Yes	No
				✓

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)?	1b	
	Organizations relying on a current notice regarding disaster assistance check here ☐		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c	✓
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No If "Yes," list the years ► 20____, 20____, 20____, 20____		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions.)	2b	
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	✓
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	✓

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)? ☐ Yes ☒ NoOrganizations 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? ☐ Yes ☒ 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? ☐ Yes ☒ No**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
TODD D SIMON 9800 HARNEY PARKWAY S, OMAHA, NE 68114	PRES & TREAS < 5	-0-	-0-	-0-
BARBARA GOLDSTEIN 1349 S 101ST ST., OMAHA, NE	SECR < 1	-0-	-0-	-0-
JOANNA FRENCH 926 KINGSTON AVE., PIEDMONT, CA 94611	VICE PRES < 1	-0-	-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 ☐ **NONE**

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		NONE

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 N/A	
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	

-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	2180157
b	Average of monthly cash balances	1b	330048
c	Fair market value of all other assets (see instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	2510205
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	2510205
4	Cash deemed held for charitable activities. Enter 1 1/2 % of line 3 (for greater amount, see instructions)	4	37653
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2472552
6	Minimum investment return. Enter 5% of line 5	6	123628

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	123628
2a	Tax on investment income for 2014 from Part VI, line 5	2a	6274
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	6274
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	117354
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	117354
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	117354

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	764382
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	764382
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	6274
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	758108

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				117354
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	205579			
b From 2010	288445			
c From 2011	611807			
d From 2012	397432			
e From 2013	496743			
f Total of lines 3a through e	2000006			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$ 764382				
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				117354
e Remaining amount distributed out of corpus	647028			
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	2647034			
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)	205579			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	2441455			
10 Analysis of line 9:				
a Excess from 2010	288445			
b Excess from 2011	611807			
c Excess from 2012	397432			
d Excess from 2013	496743			
e Excess from 2014	647028			

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 **N/A**

b Check box to indicate whether the foundation 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 $\frac{2}{3}$ of minimum investment return shown in Part X, line 6 for each year listed				
c "Support" alternative test—enter:				
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)				
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)				
(3) Largest amount of support from an exempt organization				
(4) Gross investment income				

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

1 Information Regarding Foundation Managers:

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

NONE

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

NONE

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

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

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

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:

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

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

Signature of officer or trustee

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.

1513-15

PRESIDENT

Date Title

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

Paid Preparer Use Only Print preparer's name Firm's name Firm's address	Preparer's signature Date	Check ☐ if self-employed	PTIN Firm's EIN Phone no
---	------------------------------	---	--------------------------------

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/14
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART I, LINE 16c, OTHER PROFESSIONAL FEES:

Credit Suisse Securities (USA) LLC	Investment management fee	\$5,041
National Financial Services LLC	Investment management fee	\$5,001
	Total	<u>\$10,042</u>

PART I, LINE 18, TAX EXPENSE:

2013 Form 990-PF	estimated tax payment	\$1,000
Credit Suisse Securities (USA) LLC	foreign tax on dividends	\$441
National Financial Services LLC	foreign tax on dividends	\$2,016
	Total	<u>\$3,457</u>

PART I, LINE 23, OTHER EXPENSES:

Credit Suisse Securities (USA) LLC	ADR fees on foreign dividends	\$37
National Financial Services LLC	ADR fees on foreign dividends	\$190
	Total	<u>\$227</u>

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/14
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART II, LINE 10b, INVESTMENTS - SECURITIES

Corporate Name	No of Shares	Book Value	Fair market value
CS FLOATING RATE HIGH INC INSTL	6694 562	46,537 39	45,255 23
DODGE & COX INCOME	9085 610	126,321 98	125,199 70
DOUBLELINE TOTAL RETURN BOND FD CL I	20418 62	222,497 04	223,992 26
ISHARES CORE S&P SMALL-CAP ETF	1290	140,119 67	147,137 40
ISHARES MSCI EMERGING MARKETS ETF	3130	130,105 88	122,977 70
ISHARES MSCI EAFE ETF	354	23,972 88	21,537 36
LEGG MASON BW GLOBAL	5763 803	63,948 15	62,940 72
PIMCO TOTAL RETURN INSTL	3797 8	40,864 09	40,484 54
SPDR S&P 500 ETF TR	1099	217,817 68	225,888 46
TEMPLETON GLOBAL BOND ADVISOR CL	7156 494	94,808 58	88,812 09
VANGUARD SHORT TERM INVMT GRADE ADM	51561 066	551,228 35	549,640 96
ABB LTD SPONS ADR	125	2,437 84	2,643 75
ASTRAZENECA PLC SPONS ADR	15	674 84	1,055 70
BAE SYS PLC	80	1,587 13	2,355 12
BAYER AG	15	1,146 92	2,051 04
BCE INC	55	2,397 56	2,522 30
BHP BILLITON LTD SPONS ADR	45	3,434 37	2,129 40
BNP PARIBAS SPONS ADR	95	3,844 04	2,831 38
BOC HONG KONG HLDGS SPONS ADR	35	1,614 69	2,342 41
BRITISH AMERICAN TOB PLC	35	2,239 27	3,773 70
CANADIAN OIL SANDS LTD	135	2,871 56	1,214 50
CNOOC LIMITED	15	2,988 80	2,031 60
DEUTSCHE TELEKOM AG	200	2,963 70	3,206 60
DEUTSCHE POST AG	55	1,044 42	1,799 93
GDF SUEZ	120	2,704 38	2,821 32
GLAXOSMITHKLINE PLC	80	3,966 32	3,419 20
HSBC HLDGS PLC	65	3,422 04	3,069 95
IMPERIAL TOBACCO GROUP PLC	50	4,192 64	4,422 05
INDIVIOR PLC	7	52 95	79 10
JAPAN TOBACCO INC	195	3,159 94	2,677 35
KIRIN HLDGS CO LTD	115	1,796 01	1,435 89
MANULIFE FINL CORP	120	2,015 96	2,290 80
MTN GROUP LTD	170	3,659 49	3,253 63
MUENCHENER RUECKVERSICHERUNGS	115	1,671 26	2,306 55
NESTLE SA	55	2,565 20	4,037 88
NIPPON TELEG & TELEPHONE CORP	135	3,616 23	3,457 35
NORTH ATLANTIC DRILLING	425	4,472 92	692 75
NOVARTIS AG	40	2,083 90	3,706 40
LUKOIL CO SPOND ADR	15	980 71	556 24
TELEKOMUNIKASI INDONESIA	25	845 21	1,130 75
ORKLA A S SPONS ADR	340	3,166 96	2,319 48
RECKITT BENCKISER GROUP PLC	180	1,903 32	2,924 64
REXAM SPON ADR	70	3,164 16	2,476 60
RIOCAN REAL ESTATE INVESTMENT TR	80	1,790 76	1,825 51
ROCHE HLDGS LTD SPONS ADR	80	1,420 02	2,716 24
ROYAL DUTCH SHELL	35	2,278 85	2,434 60
SANOFI SPONS ADR	50	1,739 84	2,280 50
SIEMENS A G SPONS ADR	30	2,581 71	3,403 29
SINGAPORE TELECOMMUNICATIONS	110	2,704 33	3,237 52
SMITHS GROUP PLC	70	1,041 58	1,198 47
SSE PLC	160	4,036 76	4,046 56
STATOIL ASA	100	2,696 07	1,761 00
TOTAL S A	40	2,161 50	2,048 00
UNILEVER NV NEW YORK	80	2,471 14	3,123 20
UNITED OVERSEAS BK	80	1,956 00	2,961 92
VODAFONE GROUP PLC	50	870 32	1,708 50
ZURICH FINL SVCS	110	1,839 34	3,450 59
		<u>1,766,494 65</u>	<u>1,767,097 68</u>

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/14
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART XV SUPPLEMENTARY INFORMATION

3 a GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	IF INDIVIDUAL RELATIONSHIP TO MANAGER	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
100 BLACK MEN OF OMAHA OMAHA, NE	N/A	PUBLIC	PROVIDE SUPPORT HELPING YOUTH REACH THEIR FULLEST POTENTIAL	500
ALLIANCE OF ARTISTS COMMUNITIES PROVIDENCE, RI 02903	N/A	PUBLIC	PROVIDE SUPPORT FOR ARTISTS' COMMUNITIES	5,000
AMERICAN CRAFT COUNCIL NEW YORK, NY 10012	N/A	PUBLIC	SUPPORT CONTEMPORARY AMERICAN CRAFT	1,000
ART FARM MARQUETTE, NE 68854	N/A	PUBLIC	PROVIDE SUPPORT FOR ARTIST-IN- RESIDENCE PROGRAM	1,000
ASPEN ART MUSEUM ASPEN, CO 81611	N/A	PUBLIC	SUPPORT ART EXHIBITIONS	500
BACKYARD SPORTS CARES WHITE PLAINS, NY 10601	N/A	PUBLIC	PROVIDE SPORTS PROGRAMMING TO UNDERSERVED & SPECIAL NEEDS CHILDREN	500
BALLET NEBRASKA OMAHA, NE 68106	N/A	PUBLIC	SUPPORT PERFORMING ARTISTS	3,500
BELLEVUE UNIVERSITY BELLEVUE, NE 68005	N/A	PUBLIC	SUPPORT "AMERICAN DREAM SCHOLARSHIP" PROGRAM	1,000
BEMIS CENTER FOR CONTEMPORARY ARTS OMAHA, NE 68102	N/A	PUBLIC	SUPPORT ARTISTS-IN-RESIDENCE PROGRAM	80,000
BIG BROTHERS BIG SISTERS OF THE MIDLANDS OMAHA, NE 68132	N/A	PUBLIC	PROVIDE SUPPORT OF HELPING CHILDREN REACH FULL POTENTIAL	35,000
BLUEBARN THEATRE OMAHA, NE 68102	N/A	PUBLIC	SUPPORT PERFORMING ARTISTS	20,000
BOYS AND GIRLS CLUBS OF THE MIDLANDS OMAHA, NE 68131	N/A	PUBLIC	SUPPORT YOUTH DEVELOPMENT PROGRAMS	5,000
CATHER PTO OMAHA, NE 68144	N/A	PUBLIC	SUPPORT YOUTH PROGRAMS	500
CENTER FOR INQUIRY AMHERST, NY 14226	N/A	PUBLIC	PROMOTE SCIENCE BASED SKEPTICISM AND CRITICAL THINKING	100
CENTER FOR JEWISH LIFE OMAHA, NE 68154	N/A	PUBLIC	SPONSORSHIP OF 13TH ANNUAL JEWISH OMAHA FILM FESTIVAL	1,200
CENTRO CRISTIANO LA ROCA OMAHA, NE 68107	N/A	PUBLIC	SUPPORT RELIGIOUS EDUCATION	200
CHILDREN'S HOSPITAL MEDICAL CTR FOUNDATION OMAHA, NE 68114	N/A	PUBLIC	SUPPORT OF "CAROLYN SCOTT RAINBOW HOUSE"	2,500
DOUGLAS COUNTY HEALTH CARE FOUNDATION OMAHA, NE 68105	N/A	PUBLIC	SUPPORT PROVISION OF MEDICAL SERVICES TO INDIGENT INDIVIDUALS	500
DURHAM WESTERN HERITAGE MUSEUM OMAHA, NE 68108	N/A	PUBLIC	SUPPORT PROVISION OF CULTURAL RESOURCE WITHIN THE COMMUNITY	1,000
FILM STREAMS OMAHA, NE 68102	N/A	PUBLIC	SUPPORT FILM AS ART EXHIBITIONS	20,000

THE TODD AND BETIANA SIMON FOUNDATION E.I.N. 47-0820673
FOR THE YEAR ENDED 12/31/14
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART XV SUPPLEMENTARY INFORMATION

3 a GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	IF INDIVIDUAL RELATIONSHIP TO MANAGER	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
HABITAT FOR HUMANITY OF OMAHA OMAHA, NE 68110	N/A	PUBLIC	PROVIDE SUPPORT FOR HOUSING OF INDIGENT FAMILIES	10,000
HUMANITIES NEBRASKA LINCOLN, NE 68508	N/A	PUBLIC	SPONSOR 19TH ANNUAL GOVERNOR'S LECTURE IN THE HUMANITIES	3,000
INCLUSIVE COMMUNITIES OMAHA, NE 68182	N/A	PUBLIC	SUPPORT LIFE CHANGING YOUTH PROGRAMMING	1,000
INSTITUTE FOR JUSTICE ARLINGTON, VA 22203	N/A	PUBLIC	SUPPORT PROTECTION OF CITIZENS RIGHTS	1,000
JAMES BEARD FOUNDATION NEW YORK, NY 10011	N/A	PUBLIC	CELEBRATE, PRESERVE AND NUTURE AMERICA'S CULINARY HERITAGE	500
JEFF KOZENY FUND OMAHA, NE 68124	N/A	PUBLIC	SUPPORT POLICE FORCE VETERANS	1,250
JEWISH FAMILY SERVICES OMAHA, NE 68154	N/A	PUBLIC	ASSISTANCE TO INDIGENT FAMILIES	1,000
JUSTICE FOR OUR NEIGHBORS NEBRASKA OMAHA, NE 68107	N/A	PUBLIC	SUPPORT IMMIGRATION LEGAL SERVICES, EDUCATION AND ADVOCACY	1,800
LOVE'S JAZZ & ARTS CENTER OMAHA, NE 68110	N/A	PUBLIC	SUPPORT AFRICAN AMERICAN CULTURE PROFESSIONAL NETWORKING	500
METROPOLITAN COMMUNITY COLLEGE FOUNDATION OMAHA, NE 68103	N/A	PUBLIC	SUPPORT GREAT PLAINS THEATRE CONFERENCE FUND	21,750
MUSEUM OF MODERN ART NEW YORK, NY 10019	N/A	PUBLIC	SUPPORT ART EXHIBITIONS	70
MUSEUM OF NEBRASKA ART KEARNEY, NE 68847	N/A	PUBLIC	SUPPORT ART EXHIBITIONS	250
NATURE CONSERVANCY OF NEBRASKA OMAHA, NE 68102	N/A	PUBLIC	SUPPORT THE SAFEGUARDING OF PRECIOUS LANDS AND WATERS	10,000
NEBRASKA JEWISH HISTORICAL SOCIETY OMAHA, NE 68154	N/A	PUBLIC	ASSIST IN EDUCATION REGARDING JEWISH COMMUNITY	2,500
NEBRASKA SHAKESPEARE FESTIVAL OMAHA, NE 68178	N/A	PUBLIC	SUPPORT PERFORMING ARTISTS	2,500
NEBRASKA WRITERS COLLECTIVE OMAHA, NE 68112	N/A	PUBLIC	ASSIST UNDERWRITING "LOUDER THAN A BOMB OMAHA"	5,000
OMAHA COMMUNITY FOUNDATION OMAHA, NE 68131	N/A	PUBLIC	SUPPORT "LET GOOD GROW" CAMPAIGN	82,000
OMAHA CONSERVATORY OF MUSIC OMAHA, NE	N/A	PUBLIC	SUPPORT MUSICAL DEVELOPMENT PROGRAMS FOR YOUTH	96,300
OMAHA CREATIVE INSTITUTE OMAHA, NE 68102	N/A	PUBLIC	SUPPORT PERFORMING ARTS EDUCATION	7,500
OMAHA EQUESTRIAN SOCIETY OMAHA, NE 68102	N/A	PUBLIC	UNDERWRITE "THE INTERNATIONAL OMAHA 2014"	10,000

THE TODD AND BETIANA SIMON FOUNDATION E I N. 47-0820673
FOR THE YEAR ENDED 12/31/14
SCHEDULE OF INFORMATION FOR FORM 990-PF

PART XV SUPPLEMENTARY INFORMATION

3 a GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR

RECIPIENT NAME AND ADDRESS	IF INDIVIDUAL RELATIONSHIP TO MANAGER	FOUNDATION STATUS OF RECIPIENT	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
OMAHA PERFORMING ARTS OMAHA, NE 68102	N/A	PUBLIC	SUPPORT PERFORMING ARTS EDUCATION	5,000
OMAHA PUBLIC LIBRARY FOUNDATION OMAHA, NE 68102	N/A	PUBLIC	HELP ENHANCE LIBRARY SYSTEM WITH NEW TECHNOLOGY	5,000
OMAHA PUBLIC SCHOOLS, KIOS-FM OMAHA, NE 68131	N/A	PUBLIC	SUPPORT PUBLIC RADIO BROADCASTING	500
OPERA OMAHA OMAHA, NE	N/A	PUBLIC	UNDERWRITE "GALA POST PARTY"	10,000
PLANNED PARENTHOOD OF THE HEARTLAND OMAHA, NE 68132	N/A	PUBLIC	FOR REPRODUCTIVE HEALTH CARE AND SEXUAL EDUCATION	30,000
PROJECT HARMONY OMAHA, NE 68117	N/A	PUBLIC	SUPPORT PROVISION OF SERVICES TO VICTIMS OF CHILD ABUSE	20,000
RENAISSANCE SOCIETY AT THE UNIVERSITY OF CHICAGO CHICAGO, IL 60637	N/A	PUBLIC	SUPPORT ART EXHIBITIONS	2,500
RESPECT2 OMAHA, NE 68114	N/A	PUBLIC	SUPPORT EDUCATIONAL EFFORTS FOR SAFER RELATIONSHIPS	16,500
SOCIETY FOR CONTEMPORARY ARTS CHICAGO, IL	N/A	PUBLIC	SUPPORT ART EXHIBITIONS	475
SOLOMON R GUGGENHEIM FOUNDATION NEW YORK, NY 10128	N/A	PUBLIC	SUPPORT ART EXHIBITIONS	125
THICH NHAT HANH FOUNDATION ESCONDIDO, CA 92026	N/A	PUBLIC	UNDERWRITE "WALK WITH ME" FILM PROJECT	3,000
TRISHA BROWN COMPANY INC NEW YORK, NY 10018	N/A	PUBLIC	SUPPORT PERFORMING ARTISTS	500
TRUSTEES OF THE UNIV OF PA PHILADELPHIA, PA 19104	N/A	PUBLIC	SUPPORT RESIDENTIAL OPERATING AND CONSTRUCTION FUND	5,000
UNION FOR CONTEMPORARY ARTS OMAHA, NE 68111	N/A	PUBLIC	PROVIDE SUPPORT FOR ARTISTS	5,000
UNITED STATES ARTISTS LOS ANGELES, CA 90036	N/A	PUBLIC	PROVIDE SUPPORT FOR ARTISTS	198,000
UNITED WAY OF THE MIDLANDS OMAHA, NE 68154	N/A	PUBLIC	SUPPORT COMMUNITY RELIEF EFFORTS	25,000
WHITNEY MUSEUM OF AMERICAN ART NEW YORK, NY 10021	N/A	PUBLIC	SUPPORT ART EXHIBITIONS	862
TOTAL GRANTS AND CONTRIBUTIONS				764,382