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Form **990-PF****Return of Private Foundation**
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No 1545-0052

2014Department of the Treasury
Internal Revenue Service

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► Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

Open to Public Inspection

For calendar year 2014 or tax year beginning

, 2014, and ending

, 20

Name of foundation HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOU			A Employer identification number 55-0694974						
Number and street (or P O box number if mail is not delivered to street address) 1200 Laidley Tower		Room/suite	B Telephone number (see instructions) (304) 341-3924						
City or town, state or province, country, and ZIP or foreign postal code Charleston, WV 25301			C If exemption application is pending, check here ☐						
G Check all that apply: <table border="0" style="width:100%"><tr><td>☐ Initial return</td><td>☐ Initial return of a former public charity</td></tr><tr><td>☐ Final return</td><td>☐ Amended return</td></tr><tr><td>☐ Address change</td><td>☐ Name change</td></tr></table>			☐ 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 ☐
☐ Initial return	☐ Initial return of a former public charity								
☐ Final return	☐ Amended return								
☐ Address change	☐ Name change								
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) ► \$ 2,114,028		J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐						

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
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	4	4		
4	Dividends and interest from securities	73,091	73,091		
5a	Gross rents				
b	Net rental income or (loss)				
6a	Net gain or (loss) from sale of assets not on line 10 . STM139	66			
b	Gross sales price for all assets on line 6a 102,986				
7	Capital gain net income (from Part IV, line 2)				
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) . STM106	3,765	3,765		
12	Total. Add lines 1 through 11	76,926	76,860		
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) . STM108	1,590	1,590		
c	Other professional fees (attach schedule) . STM109	18,588	18,588		
17	Interest				
18	Taxes (attach schedule) (see instructions) . STM110	1,216	1,216		
19	Depreciation (attach schedule) and depletion				
20	Occupancy				
21	Travel, conferences, and meetings				
22	Printing and publications	26	26		
23	Other expenses (attach schedule) . STM103	356	356		
24	Total operating and administrative expenses. Add lines 13 through 23	21,776	21,776		0
25	Contributions, gifts, grants paid	116,000			116,000
26	Total expenses and disbursements. Add lines 24 and 25	137,776	21,776		116,000
27	Subtract line 26 from line 12.				
a	Excess of revenue over expenses and disbursements	(60,850)			
b	Net investment income (if negative, enter -0-)		55,084		
c	Adjusted net income (if negative, enter -0-)			0	

For Paperwork Reduction Act Notice, see instructions.

Form 990-PF (2014)

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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	23,693	59,580	59,580
	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) STM156	131,662	126,473	126,473
	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) STM137	1,313,258	1,223,636	1,927,975
	c Investments - corporate bonds (attach schedule)			
	11 Investments - land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶			
	12 Investments - mortgage loans			
	13 Investments - other (attach schedule)			
	14 Land, buildings, and equipment basis ▶ Less: accumulated depreciation (attach schedule) ▶			
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,468,613	1,409,689	2,114,028	
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ☒ and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	1,468,613	1,409,689	
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances (see instructions)	1,468,613	1,409,689	
31 Total liabilities and net assets/fund balances (see instructions)	1,468,613	1,409,689		

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	1,468,613
2 Enter amount from Part I, line 27a	2	(60,850)
3 Other increases not included in line 2 (itemize) ▶ STM115	3	1,926
4 Add lines 1, 2, and 3	4	1,409,689
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	1,409,689

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			
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			
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

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 the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	96,950	2,065,417	0.04694
2012	80,500	1,953,872	0.0412
2011	70,000	1,869,450	0.037444
2010	62,436	1,600,758	0.039004
2009	134,554	1,545,512	0.087061

2 Total of line 1, column (d)	2	0.251649
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	0.05033
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	2,065,394
5 Multiply line 4 by line 3	5	103,951
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	551
7 Add lines 5 and 6	7	104,502
8 Enter qualifying distributions from Part XII, line 4	8	116,000

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

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

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary-see instructions)	1	551
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		
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	551
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	551
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 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	551
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 ☐ 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
c Did the foundation file Form 1120-POL for this year?		X
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? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
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? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐		
WV		
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	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

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		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
Website address ▶ N/A				
14	The books are in care of ▶ Richard Lehman Telephone no ▶ 304-341-3924			
Located at ▶ 1200 Laidley Tower, Charleston, WV ZIP+4 ▶ 25301				
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 X

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	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☒ Yes ☐ No If "Yes," list the years ▶ 2014		
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	X
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.)	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes ☒ No(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? ☐ 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 premiumson 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
Richard Lehman 1200 Laidley Tower, WV 25301	Advisor 1.00	0	0	0
Leonard Higgins 300 Security Building, WV 25301	Trustee 1.00	0	0	0
John Poffenbarger 213 Hale Street, Charleston, WV 25301	Trustee 1.00	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 ☐ 0

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services		▶

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 Supports students in financial need who elect a non-college degree education path such as vocational or technical training.	116,000
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	▶

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	1,927,975
b	Average of monthly cash balances	1b	42,399
c	Fair market value of all other assets (see instructions)	1c	126,473
d	Total (add lines 1a, b, and c)	1d	2,096,847
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	0
3	Subtract line 2 from line 1d	3	2,096,847
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	31,453
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,065,394
6	Minimum investment return. Enter 5% of line 5	6	103,270

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	103,270
2a	Tax on investment income for 2014 from Part VI, line 5	2a	551
b	Income tax for 2014 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	551
3	Distributable amount before adjustments Subtract line 2c from line 1	3	102,719
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	102,719
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	102,719

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	116,000
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	116,000
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	551
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	115,449

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				102,719
2 Undistributed income, if any, as of the end of 2014:				
a Enter amount for 2013 only			13,154	
b Total for prior years.				
3 Excess distributions carryover, if any, to 2014				
a From 2009				
b From 2010				
c From 2011				
d From 2012				
e From 2013				
f Total of lines 3a through e				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 116,000				
a Applied to 2013, but not more than line 2a			13,154	
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				102,719
e Remaining amount distributed out of corpus	127			
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	127			
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	127			
10 Analysis of line 9:				
a Excess from 2010				
b Excess from 2011				
c Excess from 2012				
d Excess from 2013				
e Excess from 2014	127			

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year				
Bridge Valley Community and Technic 2001 Union Carbide Drive South Charleston, WV 25303	n/a	PC	books, supplies, and transportation.	15,000
ENACT 1701 5TH AVE STE 7 Charleston, WV 25387	n/a	PC	Student supplies, etc.	10,000
WVU Institute of Technology 405 Fayette Pike Montgomery, WV 25136	n/a	PC	student needs, scholarship	15,000
WV State University PO Box 1000 Institute, WV 25112-1000	n/a	PC	Student Supplies, etc.	35,000
University of Charleston 2300 MacCorkle Ave SE Charleston, WV 25304	n/a	PC	Student Supplies, etc.	35,000
Garnett Career Center Dickinson Street Charleston, WV 25311	n/a	PC	School and Student supplies	6,000
Total			3a	116,000
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

(See worksheet in line 13 instructions to verify calculations)

Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes). (See instructions)

[illegible]

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?

a Transfers from the reporting foundation to a noncharitable exempt organization of:

(1) Cash

(2) Other assets

b Other transactions

(1) Sales of assets to a noncharitable exempt organization

(2) Purchases of assets from a noncharitable exempt organization

(3) Rental of facilities, equipment, or other assets

(4) Reimbursement arrangements

(5) Loans or loan guarantees

(6) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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

[illegible]

- 2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

**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.

John P. F. [Signature]
Signature of officer or trustee

Trustee	Title
---------	-------

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

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN	
------	--

John Rowan

John Rowan

~~07-30-2015~~

P00249799

Firm's name ▶ **Rowan & Associates CPAs PLLC**

Firm's EIN ▶

Firm's address ▶ 200 Westmoreland Office Center

Phone no

Dunbar WV 25064

304-766-1120

Federal Supporting Statements**2014 PG 01**

Name(s) as shown on return

FEIN

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

55-0694974

**Form 990PF, Part III, Line 3
Other Increases Schedule**

Statement #115

Other adjustments to basis- Broker 1,926Total 1,926**Form 990PF, Part II, Line 10(b)
Investments: Corporate Stock Schedule**PG 01
Statement #137

<u>Category</u>	<u>BOY</u>	<u>Book Value</u>	<u>EOY FMV</u>
See Attached	<u>1,313,258</u>	<u>1,223,636</u>	<u>1,927,975</u>
Totals	<u><u>1,313,258</u></u>	<u><u>1,223,636</u></u>	<u><u>1,927,975</u></u>

Federal Supporting Statements**2014 PG 01**

Name(s) as shown on return

FEIN

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

55-0694974

**Form 990PF, Part I, Line 6(a)
Gain(Loss) from Sale of Other Assets Schedule**

Statement #139

Name	9 SH PROLOGIS INC
Term	Short-Term
Date Acquired	VARI-OU
How Acquired	PURCHASED
Date Sold	2014-05
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 391
Basis	\$ 367
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ 24

Name	HALF SHARE CDK GLOOBAL HOLDING
Term	Long-Term
Date Acquired	VARI-OU
How Acquired	PURCHASED
Date Sold	2014-10
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 2
Basis	\$ 1
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ 1

Name	12 SH PROLOGIS INC
Term	Long-Term
Date Acquired	VARI-OU
How Acquired	PURCHASED
Date Sold	2014-05
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 490
Basis	\$ 424
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ 66

Name	HALF SHARE CDK GLOBAL HOLDINGS
Term	Long-Term
Date Acquired	VARI-OU
How Acquired	PURCHASED
Date Sold	2014-10
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 21
Basis	\$ 11
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ 10

Federal Supporting Statements**2014 PG 02**

Name(s) as shown on return

FEIN

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

55-0694974

**Form 990PF, Part I, Line 6(a)
Gain(Loss) from Sale of Other Assets Schedule**

Statement #139

Name	315 SH CHEVRON CORPORATION
Term	Long-Term
Date Acquired	2005-04
How Acquired	PURCHASED
Date Sold	2014-09
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 38,321
Basis	\$ 17,549
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ 20,772

Name	1205 SH EXELON CORPORATION
Term	Long-Term
Date Acquired	VARI-OU
How Acquired	PURCHASED
Date Sold	2014-11
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 41,134
Basis	\$ 52,451
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ (11,317)

Name	298 SH PROLOGIS INC
Term	Long-Term
Date Acquired	VARI-OU
How Acquired	PURCHASED
Date Sold	2014-05
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 12,237
Basis	\$ 25,334
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ (13,097)

Name	250 SH PUBLIC SVC ENTERPRISE
Term	Long-Term
Date Acquired	2005-04
How Acquired	PURCHASED
Date Sold	2014-11
Purchaser	STOCK EXCHANGE
Gross Sales	\$ 10,390
Basis	\$ 6,783
Accumulated Depreciation	\$
Sales Expense	\$
Total Net	\$ 3,607

Federal Supporting Statements**2014 PG 01**

Name(s) as shown on return

FEIN

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

55-0694974

Form 990PF, Part II, Line 6**Statement #156****Receivables Due From Officers, Directors, Trustees, and Others**

Borrower's name	Daniel & Helen Jordan
Original amount	\$ 180,000
Balance due	\$ 0
Date of note	2005-09
Maturity date	2025-10
Repayment terms	240 pmt of \$1,187.92
Interest rate	5
Security	Residential real est
Purpose	home purchase
Lender consideration	
FMV of consideration	
Travel Advances	

Federal Supporting Statements

2014 PG 01

Your Social Security Number

55-0694974

Statement #103

Name(s) as shown on return

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

Form 990PF, Part I, Line 23 - Other Expenses Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Foreign tax withheld or paid	356	356	0	0
Totals	356	356	0	0

PG 01

Statement #106

Form 990PF, Part I, Line 11 - Other Income Schedule

Description	Revenue and expenses	Net investment	Adjusted net income
Interest on Mortgage receivabl	3,765	3,765	0
Totals	3,765	3,765	0

Federal Supporting Statements

2014 PG 01

Your Social Security Number

55-0694974

Name(s) as shown on return

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

Statement #108

Form 990PF, Part I, Line 16(b) - Accounting Fees Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Accounting and tax prep	1,590	1,590	0	0
Totals	1,590	1,590	0	0

PG 01

Statement #109

Form 990PF, Part I, Line 16(c) - Other Professional Fees Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Investment advise Fees	18,388	18,388	0	0
Legal	200	200	0	0
Totals	18,588	18,588	0	0

Federal Supporting Statements

2014 PG 01

Your Social Security Number

55-0694974

Name(s) as shown on return

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

Form 990PF, Part I, Line 18 - Taxes Schedule Statement #110

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Federal Tax	1,216	1,216	0	0
Totals	1,216	1,216	0	0

PG 01

Subsidiary Statement

Form 990PF, Part I, Line 22 - Subsidiary Schedule

Description	Revenue and expenses	Net investment	Adjusted net income	Charitable purpose
Charleston News- report pub	26	26	0	0
Totals	26	26	0	0

Federal Supporting Statements**2014 PG 01**

Name(s) as shown on return

HELEN W POFFENBARGER AND PERRY S POFFENBARGER FOUN

Your Social Security Number

55-0694974

Form 990PF, Part XV, Line 2
Application Submission Information**Grant Program**

Education

Applicant Name

Richard Lehman

Address1200 Laidley Towers
Charleston, WV 25301**Telephone**

304-341-3954

Email Address**Form & Content**

Letter describing educational and financial needs, or request from educational institution.

Submission Deadline

none

Restrictions on Award

Limited to Kanawha County, WV

Perry S. & Helen W. Poffenbarger Foundation

FEIN= 55-0694974

Page 2, Part II, Line 10b Investments

12/31/2014 Form 990

	<u>Book Value</u>	<u>Market Value</u>
Stocks		
American Electric Power	\$ 24,052	\$ 42,504
Automatic Data Processing	14,016	30,952
CDK Global Holdings	2,030	5,028
Chevron Corporation	444,844	895,757
CVS Caremark Corp	6,977	20,358
Dow Chemical Company	29,945	30,177
Eli Lilly & Co	14,309	19,012
Exelon Corporation	83,494	65,550
First Trust VI ET	13,200	14,104
Frontier Communications	2,544	2,152
General Electric Company	33,362	26,150
JP Morgan Chase & Co	16,850	31,556
Pepsico Inc	36,185	60,662
Proctor & Gamble Co	41,080	67,248
Public Service Enterprise Group Inc.	102,878	156,750
Sanofi-Aventis	27,260	28,463
United Bankshares Inc	25,765	48,709
United Technologies Corp	12,406	37,476
Verizon Communications Com	31,509	46,780
Total Stock & Options	962,706	1,629,388
Closed End Mutual Funds		
Blackrock Enhanced Equity Dividend Trust	43,472	38,069
Blackrock Health Sciences Trust	41,567	67,553
Cohen & Steers Select Utility Fund	70,294	70,721
Total Closed End Mutual Funds	155,333	176,343
Unit Investment Trusts		
First Trust Portfolios Select DSIP Portfolio	105,597	122,244
Total	<u>\$ 1,223,636</u>	<u>\$ 1,927,975</u>