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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 Bidu Sayao Memorial Childrens Trust		A Employer identification number 55-6163644	
Number and street (or P O box number if mail is not delivered to street address) HEaton RMcKittrick PO Box 780		B Telephone number (see instructions) (207) 236-4333	
City or town, state or province, country, and ZIP or foreign postal code Camden, ME 04843		C If exemption application is pending, check here <input type="checkbox"/>	
G Check all that apply <div><input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Amended return <input type="checkbox"/> Name change</div>		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 577,471		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	
J Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)			

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 <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B . . . . .				
	3 Interest on savings and temporary cash investments	299	299		
	4 Dividends and interest from securities. . . . .	12,405	12,405		
	5a Gross rents . . . . .				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	27,337			
	b Gross sales price for all assets on line 6a 122,648				
	7 Capital gain net income (from Part IV, line 2) . . .		27,337		
	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 . . . . .	40,041	40,041		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc	4,115	823		3,292
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) . . . . .	2,230			2,230
	b Accounting fees (attach schedule) . . . . .	800	400		400
	c Other professional fees (attach schedule) . . . . .	4,449	4,449		
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see instructions) . . . . .	540	68		
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .				
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . .				
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	12,134	5,740		5,922
	25 Contributions, gifts, grants paid . . . . .	20,000			20,000
	26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	32,134	5,740		25,922
	27 Subtract line 26 from line 12				
	a <b>Excess of revenue over expenses and disbursements</b>	7,907			
	b <b>Net investment income</b> (if negative, enter -0-)		34,301		
	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 . . . . .			
	2	Savings and temporary cash investments . . . . .	8,343	12,008	12,008
	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) . . . . .	335,107	349,486	515,557
	c	Investments—corporate bonds (attach schedule). . . . .	60,118	50,000	49,906
	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)	403,568	411,494	577,471	
Liabilities	17	Accounts payable and accrued expenses . . . . .			
	18	Grants payable . . . . .			
	19	Deferred revenue . . . . .			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule) . . . . .			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22) . . . . .		0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
	Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds . . . . .	403,568	411,494	
	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) . . . . .	403,568	411,494		
31	Total liabilities and net assets/fund balances (see instructions) . . .	403,568	411,494		

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	403,568
2	Enter amount from Part I, line 27a . . . . .	2	7,907
3	Other increases not included in line 2 (itemize) ▶  _____	3	19
4	Add lines 1, 2, and 3 . . . . .	4	411,494
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	411,494

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	27,337
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	23,736	503,821	0 04711	
2012	23,071	465,533	0 04956	
2011	22,981	457,472	0 05024	
2010	23,717	424,170	0 05591	
2009	26,937	378,405	0 07119	
2	Total of line 1, column (d). . . . .		2	0 27401
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 05480
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5. . . . .		4	557,257
5	Multiply line 4 by line 3. . . . .		5	30,538
6	Enter 1% of net investment income (1% of Part I, line 27b). . . . .		6	343
7	Add lines 5 and 6. . . . .		7	30,881
8	Enter qualifying distributions from Part XII, line 4. . . . .		8	25,922
If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions				

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

1a		Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .		1686	
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. . . . .		3686	
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4	
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0- . . . . .		5686	
6		Credits/Payments			
a		2014 estimated tax payments and 2013 overpayment credited to 2014		6a	640
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. . . . .		7640	
8		Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> 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 . . . . .		946	
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-AStatements Regarding Activities

1a		During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .		1a	Yes	No
b		Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? . . . . .		1b		No
		If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.				
c		Did the foundation file Form 1120-POL for this year? . . . . .		1c		No
d		Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (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? . . . . .		2		No
		If "Yes," attach a detailed description of the activities.				
3		Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes . . . . .		3		No
4a		Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .		4a		No
b		If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .		4b		No
5		Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . .		5		No
		If "Yes," attach the statement required by General Instruction T.				
6		Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either				
		• By language in the governing instrument, or				
		• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .		6	Yes	
7		Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV. . . . .		7	Yes	
8a		Enter the states to which the foundation reports or with which it is registered (see instructions)				
		ME				
b		If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .		8b	Yes	
9		Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV . . . . .		9		No
10		Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses. . . . .		10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of McKittrick & Warren PA Telephone no (207) 236-4333 Located at PO Box 780 Camden ME ZIP+4 04843			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?.	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions ).	2b		No
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		No
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		No
	Organizations relying on a current notice regarding disaster assistance check here.			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?			
	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?			
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?			
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?	7b		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
Hazel Eaton	Trustee	2,058		
36 Chestnut St Camden, ME 04843	1 00			
Richard McKittrick Esq	Trustee	2,057		
36 Chestnut St Camden, ME 04843	1 00			
2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				

Part VIII

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

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

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
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.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
<b>a</b>	Average monthly fair market value of securities. . . . .	<b>1a</b>	556,428
<b>b</b>	Average of monthly cash balances. . . . .	<b>1b</b>	9,315
<b>c</b>	Fair market value of all other assets (see instructions). . . . .	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c). . . . .	<b>1d</b>	565,743
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets. . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d. . . . .	<b>3</b>	565,743
<b>4</b>	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	<b>4</b>	8,486
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 Enter here and on Part V, line 4	<b>5</b>	557,257
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5. . . . .	<b>6</b>	27,863

**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.)

<b>1</b>	Minimum investment return from Part X, line 6. . . . .	<b>1</b>	27,863
<b>2a</b>	Tax on investment income for 2014 from Part VI, line 5. . . . .	<b>2a</b>	686
<b>b</b>	Income tax for 2014 (This does not include the tax from Part VI ). . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b. . . . .	<b>2c</b>	686
<b>3</b>	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	<b>3</b>	27,177
<b>4</b>	Recoveries of amounts treated as qualifying distributions. . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4. . . . .	<b>5</b>	27,177
<b>6</b>	Deduction from distributable amount (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . .	<b>7</b>	27,177

**Part XII**

**Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
<b>a</b>	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	<b>1a</b>	25,922
<b>b</b>	Program-related investments—total from Part IX-B. . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the		
<b>a</b>	Suitability test (prior IRS approval required). . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule). . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	25,922
<b>5</b>	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). . . . .	<b>5</b>	
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4. . . . .	<b>6</b>	25,922

**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				27,177
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.	8,161			
b From 2010.	2,952			
c From 2011.	512			
d From 2012.	562			
e From 2013.				
f Total of lines 3a through e.	12,187			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 25,922				
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).	0			
d Applied to 2014 distributable amount.				25,922
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	1,255			1,255
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	10,932			
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).	6,906			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a.	4,026			
10 Analysis of line 9				
a Excess from 2010.	2,952			
b Excess from 2011.	512			
c Excess from 2012.	562			
d Excess from 2013.				
e Excess from 2014.				

## Part XIV

**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. . . .

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

	Tax year	Prior 3 years			(e) Total
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon					
<b>a</b> "Assets" alternative test—enter					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i)					
<b>b</b> "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . . .					
<b>c</b> "Support" alternative test—enter					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties). . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . . .					
<b>(3)</b> Largest amount of support from an exempt organization					
<b>(4)</b> 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:

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

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

**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 email address of the person to whom applications should be addressed

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

**c** Any submission deadlines

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

Part XV

Supplementary Information (continued)

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

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total . . . . .			3a	20,000
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

[illegible]



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>				
Camp Sunshine at Sebago Lake Inc PO Box 187 So Casco, ME 04077		Public	General Purpose	3,500
Emily's Path Inc McKittirk Warren PA PO Box 780 Camden, ME 04843		Public	General Purpose	3,500
Go Malawi PO Box 108 Hebron, ME 04238		Public	General Purpose	3,500
Pine Tree Camp Campership Fund 149 Front St Bath, ME 04530		Public	General Purpose	2,500
Tanglewood Camp and Learning Ctr One Tanglewood Rd Lincolnvile, ME 04849		Public	General Purpose	3,500
University of Maine School of Law 246 Deering Ave Portland, ME 04102		Public	General Purpose	1,000
Maine Audubon 20 Gilsland Farm Road Falmouth, ME 04105		Public	General Purpose	2,500
<b>Total . . . . .</b>			<b>3a</b>	20,000

TY 2014 Accounting Fees Schedule

**Name:** Bidu Sayao Memorial Childrens Trust

**EIN:** 55-6163644

**Software ID:** 14000265

**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Tax Preparation Honeck O'Toole, CPA's	800	400	0	400



## TY 2014 Legal Fees Schedule

**Name:** Bidu Sayao Memorial Childrens Trust

**EIN:** 55-6163644

**Software ID:** 14000265

**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
McKittrick & Warren PA	2,230	0	0	2,230

TY 2014 Other Increases Schedule

**Name:** Bidu Sayao Memorial Childrens Trust

**EIN:** 55-6163644

**Software ID:** 14000265

**Software Version:** 2014v5.0

Description	Amount
Adjustment to Fund Balance	19

TY 2014 Other Professional Fees Schedule

**Name:** Bidu Sayao Memorial Childrens Trust

**EIN:** 55-6163644

**Software ID:** 14000265

**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Investment Fees H M Payson	4,449	4,449	0	0

**TY 2014 Taxes Schedule****Name:** Bidu Sayao Memorial Childrens Trust**EIN:** 55-6163644**Software ID:** 14000265**Software Version:** 2014v5.0

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Foreign Taxes Withheld	68	68		
Investment Excise Tax - Current Year	472			

## Page 7 of 26

**Recipient's Name and Address:**

Account Number:	5990057303
Recipient's Tax ID Number:	XX-XXX3644
Payer's Federal ID Number:	01-0420707

139 LAKE CREST LOOP  
DAVENPORT, FL 33837

☐ 2nd TIN notice

## OMB No. 1545-0715

Description of property (Box 1a)

Short Term Sales Reported on 1099-B  
120.0 COACH INC

Report on Form 8949, Part I, with Box A checked.

**This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. The taxpayer is ultimately responsible for the accuracy of their own tax return.**



# 2014 Tax Information Statement

**Payer's Name and Address:**  
H M PAYSON & CO  
ONE PORTLAND SQUARE P O BOX 31  
PORTLAND, ME 04112

**Account Number:** 5990057303  
**Recipient's Tax ID Number:** XX-XXX3644  
**Payer's Federal ID Number:** 01-0420707  
**Payer's State ID Number:** ME  
**State:** ☐ Corrected ☐ 2nd TIN notice

**Recipient's Name and Address:**  
BIDU SAYAO MEMORIAL  
CHILDRENS TRUST  
C/O HAZEL EATON  
139 LAKE CREST LOOP  
DAVENPORT, FL 33837

## 2014 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is proceeds less commissions and option premiums.  
**Covered (Box 5 is not checked)**

Description of property (Box 1a)		Form 8949 Checkbox		Proceeds (Box 1d)		Cost or Other Basis (Box 1e)		Code if any (Box 1f)		Adjustments (Box 1g)		Net Gain or Loss (Box 4)		Federal Income Tax Withheld (Box 16)	
Cusip Number	Date Sold or Disposed	Date Acquired													
24.0	CONOCOPHILLIPS														
20825C104	07/07/2014	10/09/2012	D		2,059.62	1,399.36				0.00		660.26		0.00	0.00
10.0	HARRIS CORPORATION														
413875105	06/12/2014	05/04/2012	D		760.33	419.00				0.00		341.32		0.00	0.00
105.0	PARKER HANNIFIN CORPORATION														
701094104	01/09/2014	09/13/2012	D		13,307.69	8,920.04				0.00		4,387.65		0.00	0.00
75.0	TEVA PHARMACEUTICAL INDUSTRIES LTD SP ADR (ISIN #US8816242098 SEDOL #2883878)														
881624209	09/02/2014	12/06/2012	D		3,903.16	3,141.90				0.00		761.26		0.00	0.00
<b>Total Long Term Sales Reported on 1099-B</b>					<b>43,821.81</b>	<b>33,798.10</b>				<b>0.00</b>		<b>10,023.70</b>		<b>0.00</b>	<b>0.00</b>

**Report on Form 8949, Part II, with Box D checked**

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. The taxpayer is ultimately responsible for the accuracy of their own tax return.

2014 Tax Information Statement

Payer's Name and Address:

H M PAYSON & CO  
ONE PORTLAND SQUARE P O BOX 31  
PORTLAND, ME 04112

Account Number:

5990057303

Recipient's Tax ID Number:

XX-XXX3644

Payer's Federal ID Number:

01-0420707

Payer's State ID Number:

ME

State:

ME

Corrected

☐

2nd TIN notice

☐

Recipient's Name and Address:

BIDU SAYAO MEMORIAL  
CHILDRENS TRUST  
C/O HAZEL EATON  
139 LAKE CREST LOOP  
DAVENPORT, FL 33837

2014 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS is proceeds less commissions and option premiums.  
For noncovered securities (Box 5 is checked) shown on this statement, cost basis information is not being reported to the IRS.  
Cost or Other Basis amounts shown with a "U" are unknown or unsubstantiated.

Description of property (Box 1a)													
CUSIP Number	Date Sold or Disposed (Box 1c)	Date Acquired (Box 1b)	Form 8949 Checkbox	Proceeds (Box 1d)	Cost or Other Basis (Box 1e)	Code if any (Box 1f)	Adjustments (Box 1g)	Net Gain or Loss	Federal Income Tax Withheld (Box 4)	State Tax Withheld (Box 16, (Box 4)			
Long Term Sales Reported on 1099-B													
30.0	CHEVRON CORP												
166764100	09/02/2014	12/13/2004	E	3,816.01	1,609.05		0.00	2,206.96	0.00	0.00			
170.0	CONOCOPHILLIPS												
20825C104	07/07/2014	11/24/2009	E	14,588.98	6,806.25		0.00	7,782.73	0.00	0.00			
10000.0	GENERAL ELEC CAP CORP SR UNSECURED SERIES NOT1 DTD 07/09/2004												
36966RQY5	5.125% 07/15/2014	03/10/2005	E	10,000.00	10,117.80		0.00	-117.80	0.00	0.00			
90.0	HARRIS CORPORATION												
413875105	06/12/2014	11/24/2009	E	6,842.93	3,988.60		0.00	2,854.32	0.00	0.00			
130.0	HARRIS CORPORATION												
413875105	08/14/2014	12/04/2008	E	8,948.53	4,364.69		0.00	4,583.84	0.00	0.00			
75.0	INTEL CORP												
458140100	09/02/2014	10/15/2010	E	2,579.44	1,449.37		0.00	1,130.07	0.00	0.00			
20.0	JOHNSON AND JOHNSON												
478160104	09/02/2014	11/24/2009	E	2,057.15	1,265.30		0.00	791.85	0.00	0.00			

2014 Tax Information Statement

Account Number: 5990057303  
Recipient's Tax ID Number: XX-XXX3644  
Payer's Federal ID Number: 01-0420707  
Payer's State ID Number: ME  
State: ☐ Corrected ☐ 2nd TIN notice

Payer's Name and Address:  
H M PAYSON & CO  
ONE PORTLAND SQUARE P O BOX 31  
PORTLAND, ME 04112

Reported to the IRS is proceeds less commissions and option premiums.  
For noncovered securities (Box 5 is checked) shown on this statement, cost basis information is not being reported to the IRS.  
Cost or Other Basis amounts shown with a "U" are unknown or unsubstantiated.

Description of property (Box 1a)													
CUSIP Number	Date Sold or Disposed (Box 1c)	Date Acquired (Box 1b)	Form 8949 Checkbox	Proceeds (Box 1d)	Cost or Other Basis (Box 1e)	Code if any (Box 1f)	Adjustments (Box 1g)	Net Gain or Loss	Federal Income Tax Withheld (Box 4)	State Tax Withheld (Box 16)			
30.0	MCDONALDS CORP												
580135101	09/02/2014	11/24/2009	E	2,776.53	1,922.94		0.00	853.59	0.00	0.00			
Total Long Term Sales Reported on 1099-B				51,609.57	31,524.00		0.00	20,085.56	0.00	0.00			

Report on Form 8949, Part II, with Box E checked

This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. For noncovered securities shown on this statement, cost basis information is not being reported to the Internal Revenue Service. The taxpayer is ultimately responsible for the accuracy of their own tax return.



**BIDU SAYAO CHILDREN'S TRUST**

## Summary of Assets

as of 12/31/14

Units	Description	Tax Cost		Market Value	
<b>Cash</b>					
12,008.44	FEDERATED PRIME OBLIGATIONS INSTL	12,008.44	12,008.44	12,008.44	12,008.44
<b>Fixed Income</b>					
4,681.65	VANGUARD SHORT-TERM INVESTMENT-GRADE ADM	50,000.00	50,000.00	49,906.37	49,906.37
<b>Stocks</b>					
320	ABBOTT LABORATORIES	9,054.45		14,406.40	
170	ACCENTURE PLC A	6,327.67		15,182.70	
250	AFLAC INC	8,291.72		15,272.50	
130	AMERICAN EXPRESS CO	11,557.49		12,095.20	
275	AMERICAN INTERNATIONAL GROUP INC	9,747.76		15,402.75	
189	APPLE INC	15,038.81		20,861.82	
160	BAXTER INTERNATIONAL INC	11,570.18		11,726.40	
100	CHEVRON CORP	5,363.50		11,218.00	
75	CUMMINS INC	6,558.26		10,812.75	
155	DANAHER CORP	10,594.50		13,285.05	
105	DIAGEO PLC SPONSORED ADR	12,390.73		11,979.45	
110	DISNEY WALT CO	9,765.99		10,360.90	
120	EXXON MOBIL CORP	6,119.40		11,094.00	
375	FLIR SYSTEMS INC	9,301.93		12,116.25	
183	GENERAL DYNAMICS CORP	10,287.92		25,184.46	
450	INTEL CORP	8,696.22		16,330.50	
65	INTERNATIONAL BUSINESS MACHINES	6,916.56		10,428.60	
140	JOHNSON AND JOHNSON	8,506.47		14,639.80	
235	JPMORGAN CHASE & CO JP MORGAN CHASE & CO	13,105.68		14,706.30	
100	MASTERCARD INC CLASS A	6,159.10		8,616.00	
100	MCDONALDS CORP	6,409.79		9,370.00	
415	MICROSOFT CORP	10,923.75		19,276.75	
300	ORACLE CORP	12,402.47		13,491.00	
170	PEPSICO INC	10,594.39		16,075.20	
330	PFIZER INC	5,447.43		10,279.50	
125	POLARIS INDUSTRIES INC	11,558.99		18,905.00	
165	PROCTER & GAMBLE CO	8,939.37		15,029.85	
185	QUALCOMM INC	13,828.22		13,751.05	
235	TEVA PHARMACEUTICAL INDUSTRIES LTD SP ADR	9,844.62		13,514.85	
220	TJX COS INC NEW	11,961.70		15,087.60	
130	UNITED TECHNOLOGIES CORP	9,544.16		14,950.00	
200	VANGUARD EMERGING MARKETS STOCK IDX ETF	8,317.98		8,004.00	
35	VISA INC CLASS A SHARES	6,137.18		9,177.00	
160	WAL-MART STORES INC	8,347.30		13,740.80	
320	WELLS FARGO & COMPANY	10,406.60		17,542.40	
280	WILEY JOHN & SONS INC CLASS A	10,670.55		16,587.20	
335	WILLIAMS COMPANIES INC	8,797.38	349,486.22	15,054.90	515,556.93
TOTAL FOR ALL ASSETS		411,494.66	411,494.66	577,471.74	577,471.74