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EXTENDED TO AUGUST 17, 2015

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 separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

Form 990-PF

Department of the Treasury
Internal Revenue Service

For calendar year 2014 or tax year beginning

, and ending

Name of foundation

BARBARA S AND ALLEN C WILCOX, JR
FOUNDATION

A Employer identification number

94-3270714

Number and street (or P O box number if mail is not delivered to street address)

Room/suite

83-500 KAWAIKI ROAD

B Telephone number

808-255-4353

City or town, state or province, country, and ZIP or foreign postal code

CAPTAIN COOK, HI 96704

C If exemption application is pending, check here ☐

Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeD 1. Foreign organizations, check here ☐2. Foreign organizations meeting the 85% test,
check here and attach computation ☐

Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust☐ Other taxable private foundationE If private foundation status was terminated
under section 507(b)(1)(A), check here ☐

Fair market value of all assets at end of year

J Accounting method: ☒ Cash ☐ Accrual

from Part II, col. (c), line 16)

☐ Other (specify)F If the foundation is in a 60-month termination
under section 507(b)(1)(B), check here ☐

\$ 2,050,186. (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))

(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

N/A

2 Check ☒ if the foundation is not required to attach Sch B3 Interest on savings and temporary
cash investments

3.

3.

STATEMENT 1

4 Dividends and interest from securities

34,699.

34,699.

STATEMENT 2

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

105,805.

b Gross sales price for all
assets on line 6a

616,034.

7 Capital gain net income (from Part IV, line 2)

105,805.

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)

11 Other income

12 Total. Add lines 1 through 11

140,507.

140,507.

13 Compensation of officers, directors, trustees, etc

0.

0.

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

b Accounting fees

STMT 3

3,665.

2,749.

916.

c Other professional fees

STMT 4

6,395.

4,796.

1,599.

17 Interest

18 Taxes

STMT 5

-904.

405.

0.

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 6

17.

13.

4.

24 Total operating and administrative
expenses. Add lines 13 through 23

9,173.

7,963.

2,519.

25 Contributions, gifts, grants paid

93,000.

93,000.

26 Total expenses and disbursements.
Add lines 24 and 25

102,173.

7,963.

95,519.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

38,334.

b Net investment income (if negative, enter -0-)

132,544.

c Adjusted net income (if negative, enter -0-)

N/A

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	1,520.	8,123.	8,123.
	2 Savings and temporary cash investments			
	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			
	7 Other notes and loans receivable ▶			
	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			
	b Investments - corporate stock STMT 7	1,779,527.	1,739,995.	1,727,502.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other STMT 8	305,551.	300,001.	314,348.	
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶ <u>ACCRUED INTEREST</u>)	0.	213.	213.	
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	2,086,598.	2,048,332.	2,050,186.	
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			
	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 ▶ <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	1,574,791.	1,574,791.	
28 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.		
29 Retained earnings, accumulated income, endowment, or other funds	511,807.	473,541.		
30 Total net assets or fund balances	2,086,598.	2,048,332.		
31 Total liabilities and net assets/fund balances	2,086,598.	2,048,332.		

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	2,086,598.
2 Enter amount from Part I, line 27a	2	38,334.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	2,124,932.
5 Decreases not included in line 2 (itemize) ▶ <u>PRIOR PERIOD ADJUSTMENT</u>	5	76,600.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	2,048,332.

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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 BERNSTEIN 64599 (SEE STATEMENT)	P	01/01/14	12/31/14
b BERNSTEIN 64599 (SEE STATEMENT)	P	01/01/12	12/31/14
c CASH IN LIEU	P	01/01/12	12/31/14
d CAPITAL GAINS DIVIDENDS			
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 46,581.		44,980.	1,601.
b 543,380.		465,249.	78,131.
c 5.			5.
d 26,068.			26,068.
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) 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			1,601.
b			78,131.
c			5.
d			26,068.
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	105,805.
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). If (loss), enter -0- in Part I, line 8	}	3	N/A

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	103,513.	2,020,173.	.051240
2012	91,284.	2,004,347.	.045543
2011	74,792.	1,917,321.	.039009
2010	1,573.	1,719,502.	.000915
2009	83,835.	1,619,805.	.051756

2 Total of line 1, column (d)	2	.188463
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	.037693
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	2,050,099.
5 Multiply line 4 by line 3	5	77,274.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	1,325.
7 Add lines 5 and 6	7	78,599.
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	95,519.

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 <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b		1	1,325.
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	1,325.
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	1,325.
6 Credits/Payments:			
a 2014 estimated tax payments and 2013 overpayment credited to 2014	6a	1,400.	
b Exempt foreign organizations - tax withheld at source	6b		
c Tax paid with application for extension of time to file (Form 8868)	6c	600.	
d Backup withholding erroneously withheld	6d		
7 Total credits and payments. Add lines 6a through 6d	7	2,000.	
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	9		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	675.	
11 Enter the amount of line 10 to be: Credited to 2015 estimated tax <input checked="" type="checkbox"/> 675. Refunded <input type="checkbox"/>	11	0.	

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
1b 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
1c Did the foundation file Form 1120-POL for this year?		X
2 Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input checked="" type="checkbox"/> \$ 0. (2) On foundation managers. <input checked="" type="checkbox"/> \$ 0.		
3 Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input checked="" type="checkbox"/> \$ 0.		
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) <input checked="" type="checkbox"/> HI		
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

N/A

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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? Website address ► <u>N/A</u>	13	X	
14	The books are in care of ► <u>BUSINESS ADVISORY SERVICES</u> Telephone no. ► <u>808-255-4353</u> Located at ► <u>7192 KALANIANA'OLE HWY A143A-190, HONOLULU, HI</u> ZIP+4 ► <u>96825</u>			
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		N/A
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(6) Agree to pay money or property to a government official? (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.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	N/A	1b
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?		1c
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? If "Yes," list the years ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	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. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014)	N/A	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

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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)?

N/A

5b

Organizations relying on a current notice regarding disaster assistance check here

☒**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

X

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?

N/A

7b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation.

(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
STEVEN C WILCOX 1530 KEY BLVD ARLINGTON, VA 22209	TREAS/SEC/DIRECTOR 1.00	0.	0.	0.
ALLEN C WILCOX III 83-500 KEAWAIKI ROAD CAPTAIN COOK, HI 96704	VP/DIRECTOR 1.00	0.	0.	0.
ANNE IRENE WILCOX 189 COUSINS ROAD CHEHALIS, WA 98532	PRES/DIRECTOR 1.00	0.	0.	0.
RANN WATUMULL 7192 KALANIANA'OLE HWY A1431-190 HONOLULU, HI 96825	DIRECTOR 1.00	0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). 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

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FOUNDATION

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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	2,077,675.
b	Average of monthly cash balances	1b	3,644.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	2,081,319.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	2,081,319.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	31,220.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	2,050,099.
6	Minimum investment return. Enter 5% of line 5	6	102,505.

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	102,505.
2a	Tax on investment income for 2014 from Part VI, line 5	2a	1,325.
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	1,325.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	101,180.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	101,180.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	101,180.

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	95,519.
b	Program-related investments - total from Part IX-B	1b	0.
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	95,519.
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	5	1,325.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	94,194.

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.

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**BARBARA S AND ALLEN C WILCOX, JR
FOUNDATION**

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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				101,180.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			90,312.	
b Total for prior years:		0.		
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	0.			
4 Qualifying distributions for 2014 from Part XII, line 4: ▶ \$ 95,519.				
a Applied to 2013, but not more than line 2a			90,312.	
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				5,207.
e Remaining amount distributed out of corpus	0.			
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	0.			
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 instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				95,973.
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	0.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	0.			
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				

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11-24-14

Form 990-PF (2014)

N/A

- ▶

☐ 4942(j)(3) or ☐ 4942(j)(5)

- (4) Gross investment income**

[illegible]

2014.04000 BARBARA S AND ALLEN C WILCO WILCOXF1

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 STATEMENT OF GRANTS				93,000.
Total				93,000.
b Approved for future payment				
NONE				
Total				0.

Enter gross amounts unless otherwise indicated.

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

2014.04000 BARBARA S AND ALLEN C WILCO WILCOXF1

Part XVII

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

- | | | | |
|--|-------|-----|----|
| <p>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?</p> <p>a Transfers from the reporting foundation to a noncharitable exempt organization of:</p> <p>(1) Cash</p> <p>(2) Other assets</p> <p>b Other transactions:</p> <p>(1) Sales of assets to a noncharitable exempt organization</p> <p>(2) Purchases of assets from a noncharitable exempt organization</p> <p>(3) Rental of facilities, equipment, or other assets</p> <p>(4) Reimbursement arrangements</p> <p>(5) Loans or loan guarantees</p> <p>(6) Performance of services or membership or fundraising solicitations</p> <p>c Sharing of facilities, equipment, mailing lists, other assets, or paid employees</p> <p>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.</p> | | Yes | No |
| | 1a(1) | | X |
| | 1a(2) | | X |
| | | | |
| | 1b(1) | | X |
| | 1b(2) | | X |
| | 1b(3) | | X |
| | 1b(4) | | X |
| | 1b(5) | | X |
| | 1b(6) | | X |
| | 1c | | X |

[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
N/A		

**Sign
Here**

Under penalty 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.

May the IRS discuss this return with the preparer shown below (see Instr.)?

☒ Yes ☐ No

Signature of officer or trustee

Date _____

PRESIDENT
Title

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date _____

Check ☐ if self-employed

P00294905

Firm's name ► **WEALTH MANAGEMENT CPAS**

Firm's address ► P O BOX 61850
HONOLULU, HI 96839-1850

Phone no. 808 521-8801

Form 990-PF (2014)

Barbara S and Allen C. Wilcox Jr. Foundation
Grants 2014

Organization	Allen	Steve	Anne	Total	Address	Designation
Samaritans Purse	\$2,000	\$2,000		\$4,000	P O Box 3000, Boone, NC 28607	Ebola outreach
North Hawaii Hospice	\$12,000			\$12,000	65-1328 Kawaihae Rd Kamuela, HI 96743	
University of the Nations, Kona Foundation			\$3,896	\$3,896	UNKF, 75-5851 Kuakini Hwy, #256, Kailua-Kona, HI 96740	Ilaitia and Haley Rakadrudru #5869
Bible First Mission Church		\$1,000	\$10,104	\$11,104	P O Box 314 Captain Cook, Hawaii 96704	Fiji Mission
Confluence Ministries, Denver, Co			\$7,500	\$7,500	1400 Quitman Street Denver, CO 80204	
River of Life Mission	\$3,000	\$2,000		\$12,500	100 N Pauahi Street, Honolulu, HI 96817	
Hawaii Island Food Bank	\$3,000	\$2,000		\$5,000	79 East Honalo Road, Kailua Kona, HI 96740	
Pregnancy Center		\$2,000		\$2,000	74-5565 Luhia St. Suite A3B, Kailua Kona, HI 96740	
Friends of Children's Justice Center		\$1,000		\$1,000	77-6403 Nalani St., Kailua Kona, HI 96740-9763	
Family Support Services	\$3,000	\$2,000		\$5,000	75-127 Lunapule Rd Ste 11, Kailua Kona, HI 96740	
St Judes Children's Research Hospital	\$3,000	\$2,000		\$5,000	262 Danny Thomas Place, Memphis, TN 38105	
Feed The Children	\$3,000	\$2,000		\$5,000	PO Box 36, Oklahoma City, Oklahoma 73101-0036	
Kona Hospital Foundation		\$3,000		\$3,000	79-1019 Haukapila Street Kealahou, HI 96750	
Wounded Warrior Project		\$2,000		\$2,000	P.O. Box 758517, Topeka, KS 66675	
Hospice of Kona		\$2,000		\$2,000	75-5925 Waiua Road Kailua-Kona, HI 96740	
Joseph Prince Ministries		\$1,000		\$1,000	PO Box 2115, Fort Mill SC 29716,	
Child and Family Service -Kona		\$2,000		\$2,000	1001 Bishop St Suite 780 Honolulu, HI 96813	CFS Kona - Atten Anne Marie
Charles Dobbs c/o River of Life	\$2,000 00	\$2,000 00	\$2,000 00	\$6,000	100 N Pauahi Street, Honolulu, HI 96817	
Lamotte Missionary Church	\$1,000 00	\$1,000 00		\$1,000	6278 Virginia St., Cass City MI 48726	Tim & Joanie Thomas
Hale Alkane	\$2,000 00	\$2,000 00		\$2,000	77-6435 Kuakini Hwy, Kailua-Kona, HI 96740	
Total	\$31,000	\$31,000	\$31,000	\$93,000		

Capital Gains Report

BARBARA S. & ALLEN C WILCOX, JR., FOUNDATION (Account: 888-64599)

January 1, 2014 - December 31, 2014

Open Date	Close Date	Quantity	Description	Sale Price	Unit Cost	Total Proceeds	Total Cost	Gain or Loss
SHORT-TERM								
04/26/2013	01/24/2014	92.797	ALLIANCEBERN SELECT US EQ-AD	14.35	12.98	1,331.64	1,204.50	127.14
04/26/2013	01/24/2014	31.579	OVERLAY A PORTFOLIO	12.09	11.35	381.79	358.42	23.37
04/26/2013	04/23/2014	83.457	ALLIANCEBERN SELECT US EQ-AD	14.88	12.98	1,241.84	1,083.27	158.57
04/26/2013	04/23/2014	26.387	OVERLAY A PORTFOLIO	12.52	11.35	330.37	299.49	30.88
12/23/2013	11/19/2014	734.009	ALLIANCEBERN SELECT US EQ-AD	16.48	14.51	12,096.47	10,650.47	1,446.00
11/20/2014	12/01/2014	38	MURPHY OIL CORP	48.36	53.07	1,837.63	2,016.65	(179.02)
11/20/2014	12/05/2014	62	CALIFORNIA RESOURCES CORP	6.66	8.83	412.86	547.34	(134.48)
11/20/2014	12/11/2014	18	ASSURANT INC	67.85	68.17	1,221.34	1,227.06	(5.72)
11/20/2014	12/11/2014	22	CHUBB CORP	103.38	102.58	2,274.34	2,256.71	17.63
11/20/2014	12/11/2014	16	HARRIS CORP	70.85	71.62	1,133.54	1,145.92	(12.38)
11/20/2014	12/11/2014	47	KROGER CO	61.96	58.56	2,912.27	2,752.30	159.97
11/20/2014	12/11/2014	60	LINCOLN NATIONAL CORP	57.08	56.63	3,425.06	3,397.80	27.26
11/20/2014	12/11/2014	181	OFFICE DEPOT INC	7.46	6.84	1,350.88	1,237.84	113.04
11/20/2014	12/11/2014	129	TWENTY-FIRST CENTURY FOX-A	37.30	35.01	4,811.79	4,516.29	295.50
11/20/2014	12/15/2014	82	VOYA FINANCIAL INC	39.91	41.25	3,272.50	3,382.50	(110.00)
11/20/2014	12/16/2014	23	DOVER CORP	70.43	81.49	1,619.98	1,874.21	(254.23)
11/20/2014	12/22/2014	17	ASSURANT INC	68.79	68.17	1,169.47	1,158.89	10.58
11/20/2014	12/22/2014	48	GILEAD SCIENCES INC	94.83	102.22	4,551.74	4,906.43	(354.69)
11/20/2014	12/22/2014	141	OFFICE DEPOT INC	8.55	6.84	1,205.13	964.29	240.84
SUBTOTAL FOR SHORT-TERM						46,580.64	44,980.38	1,600.26
LONG-TERM								
04/26/2013	07/23/2014	76.902	ALLIANCEBERN SELECT US EQ-AD	15.87	12.98	1,220.44	998.19	222.25
04/26/2013	07/23/2014	23.094	OVERLAY A PORTFOLIO	13.16	11.35	303.92	262.12	41.80
04/26/2013	08/06/2014	237.365	ALLIANCEBERN SELECT US EQ-AD	15.44	12.98	3,664.92	3,081.00	583.92
04/26/2013	10/27/2014	79.572	ALLIANCEBERN SELECT US EQ-AD	15.82	12.98	1,258.83	1,032.84	225.99
04/26/2013	10/27/2014	26.180	OVERLAY A PORTFOLIO	12.47	11.35	326.46	297.14	29.32
04/26/2013	11/06/2014	176.688	AB DISCOVERY VALUE FUND CL ADV	22.95	19.48	4,055.00	3,441.88	613.12
04/26/2013	11/06/2014	1,380.798	ALLIANCEBERN SELECT US EQ-AD	16.32	12.98	22,534.62	17,922.76	4,611.86
07/23/2013	11/06/2014	1,439.974	ALLIANCEBERN SELECT US EQ-AD	16.32	13.94	23,500.38	20,073.24	3,427.14
09/12/2011	11/06/2014	343.413	BERNSTEIN EMERGING MARKETS	28.59	27.95	9,720.00	9,598.22	121.78
11/04/2011	11/06/2014	1,023.568	BERNSTEIN INTERMEDIATE	13.79	14.16	14,115.00	14,493.72	(378.72)

FORM 990-PF, PART IV

Capital Gains Report

BARBARA S. & ALLEN C WILCOX, JR, FOUNDATION (Account 888-64599)

January 1, 2014 - December 31, 2014

Open Date	Close Date	Quantity	Description	Sale Price	Unit Cost	Proceeds	Total Cost	Gain or Loss
04/26/2013	11/06/2014	1,358,359	OVERLAY A PORTFOLIO	12.92	11.35	17,550.00	15,417.38	2,132.62
11/04/2011	11/06/2014	140,294	OVERLAY B PORTFOLIO	10.87	10.97	1,525.00	1,539.03	(14.03)
07/23/2013	11/19/2014	8,199,194	ALLIANCEBERN SELECT US EQ-AD	16.48	13.94	135,122.72	114,296.76	20,825.96
08/30/2013	11/19/2014	11,553	ALLIANCEBERN SELECT US EQ-AD	16.48	13.37	190.39	154.47	35.92
09/18/2013	11/19/2014	17,975,783	ALLIANCEBERN SELECT US EQ-AD	16.48	14.04	296,240.90	252,380.00	43,860.90
09/19/2013	11/19/2014	731,285	ALLIANCEBERN SELECT US EQ-AD	16.48	14.03	12,051.58	10,259.93	1,791.65
SUBTOTAL FOR LONG-TERM						543,380.16	465,248.68	78,131.48
CIL - COVERED ¹								
	12/19/2014		CALIFORNIA RESOURCES CORP			4.72	0.00	4.72
SUBTOTAL FOR CIL - COVERED						4.72	0.00	4.72
TOTAL						\$589,965.52	\$510,229.06	\$79,736.46

** ACCOUNT TOTALS **

CURRENT PERIOD - G/L	\$79,736.46
SHORT-TERM	\$1,600.26
LONG-TERM	\$78,131.48
CIL - COVERED	\$4.72

[1] CIL represents cash in lieu of fractional shares

FORM 990-PF. PART IV

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
BERNSTEIN 64599	3.	3.	
TOTAL TO PART I, LINE 3	3.	3.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
BERNSTEIN 03118	3,547.	2,753.	794.	794.	
BERNSTEIN 64599	57,220.	23,315.	33,905.	33,905.	
TO PART I, LINE 4	60,767.	26,068.	34,699.	34,699.	

FORM 990-PF ACCOUNTING FEES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX AND ACCOUNTING FEES	3,665.	2,749.		916.
TO FORM 990-PF, PG 1, LN 16B	3,665.	2,749.		916.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
INVESTMENT MANAGEMENT FEES	6,395.	4,796.		1,599.
TO FORM 990-PF, PG 1, LN 16C	6,395.	4,796.		1,599.

FORM 990-PF	TAXES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FEDERAL TAX	-1,309.	0.		0.	
FOREIGN TAX	405.	405.		0.	
TO FORM 990-PF, PG 1, LN 18	-904.	405.		0.	

FORM 990-PF	OTHER EXPENSES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
MISCELLANEOUS	17.	13.		4.	
TO FORM 990-PF, PG 1, LN 23	17.	13.		4.	

FORM 990-PF	CORPORATE STOCK		STATEMENT	7
DESCRIPTION			BOOK VALUE	FAIR MARKET VALUE
BERNSTEIN INVESTMENTS 64599			461,320.	445,177.
BERNSTEIN INVESTMENTS 58075			1,278,675.	1,282,325.
TOTAL TO FORM 990-PF, PART II, LINE 10B			1,739,995.	1,727,502.

FORM 990-PF	OTHER INVESTMENTS		STATEMENT	8
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
BERNSTEIN INVESTMENTS 03118	COST	300,001.	314,348.	
TOTAL TO FORM 990-PF, PART II, LINE 13		300,001.	314,348.	