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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.

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning 01-01-2015, and ending 12-31-2015

Name of foundation GERARD AND RUTH DANIEL FOUNDATION INC		A Employer identification number 13-6207879	
Number and street (or P O box number if mail is not delivered to street address) 4108 LELAND STREET		B Telephone number (see instructions) (301) 654-1259	
City or town, state or province, country, and ZIP or foreign postal code CHEVY CHASE, MD 20815		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☒ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 2,251,067		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i>		Revenue and expenses per books (a)	Net investment income (b)	Adjusted net income (c)	Disbursements for charitable purposes (d) (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ▶ ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	59,674	59,674		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	25,092			
	b Gross sales price for all assets on line 6a 377,471				
	7 Capital gain net income (from Part IV, line 2) . . .		25,092		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	9,765	9,765		
	12 Total.Add lines 1 through 11	94,531	94,531		
	13 Compensation of officers, directors, trustees, etc	0	0		0
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).				
	b Accounting fees (attach schedule).	2,300	690		1,610
	c Other professional fees (attach schedule)	18,058	18,058		0
	17 Interest	6	6		0
	18 Taxes (attach schedule) (see instructions) . . .				
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy				
	21 Travel, conferences, and meetings.	5,417	0		5,417
	22 Printing and publications				
	23 Other expenses (attach schedule).	720	0		720
	24 Total operating and administrative expenses. Add lines 13 through 23	26,501	18,754		7,747
	25 Contributions, gifts, grants paid	125,436			125,436
	26 Total expenses and disbursements.Add lines 24 and 25	151,937	18,754		133,183
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-57,406			
	b Net investment income (if negative, enter -0-)		75,777		
	c Adjusted net income(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			146,370	92,206	92,206
	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)			1,405	980	1,046
	b	Investments—corporate stock (attach schedule)			313,009	234,032	252,848
	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)			1,886,711	1,962,409	1,901,840
	14	Land, buildings, and equipment basis ▶ _____					
		Less accumulated depreciation (attach schedule) ▶ _____					
	15	Other assets (describe ▶ _____)			2,665	3,127	3,127
	16	Total assets(to be completed by all filers—see the instructions Also, see page 1, item I)			2,350,160	2,292,754	2,251,067

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					
	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			0	0	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			0	0	
	29	Retained earnings, accumulated income, endowment, or other funds			2,350,160	2,292,754	
	30	Total net assets or fund balances(see instructions)			2,350,160	2,292,754	
	31	Total liabilities and net assets/fund balances(see instructions)			2,350,160	2,292,754	

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	2,350,160
2	Enter amount from Part I, line 27a	2	-57,406
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	2,292,754
5	Decreases not included in line 2 (itemize) ▶ _____	5	0
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,292,754

Part IV

Capital Gains and Losses for Tax on Investment Income

List and describe the kind(s) of property sold (e g , real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co)		How acquired P—Purchase (b) D—Donation	Date acquired (c) (mo , day, yr)	Date sold (d) (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	Depreciation allowed (f) (or allowable)	Cost or other basis (g) plus expense of sale	Gain or (loss) (h) (e) plus (f) minus (g)
a See Additional Data Table			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			Gains (Col (h) gain minus col (k), but not less than -0-) or (l) Losses (from col (h))
(i) F M V as of 12/31/69	Adjusted basis (j) as of 12/31/69	Excess of col (i) (k) over col (j), if any	
a See Additional Data Table			
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	25,092
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))
2014	112,498	2,445,010	0 046011
2013	115,409	2,408,793	0 047912
2012	100,530	2,393,475	0 042002
2011	89,250	2,318,910	0 038488
2010	88,617	2,244,132	0 039488

2	Total of line 1, column (d).	2	0 213901
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 042780
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.	4	2,334,690
5	Multiply line 4 by line 3.	5	99,878
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	758
7	Add lines 5 and 6.	7	100,636
8	Enter qualifying distributions from Part XII, line 4.	8	133,183

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 page 18 of the instructions)

1a

Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1
Date of ruling or determination letter _____
(attach copy of letter if necessary—see instructions)

b

Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b

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

758

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

758

6

Credits/Payments

a

2015 estimated tax payments and 2014 overpayment credited to 2015

6a

2,590

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

2,590

8

Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached.

8

9

Tax due. If the total of lines 5 and 8 is more than line 7, enter **amount owed**

9

10

Overpayment. If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**.

10

1,832

11

Enter the amount of line 10 to be **Credited to 2015 estimated tax** ☒ 1,832 **Refunded** ☒

11

0

Part VII-A

Statements 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

No

b

Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for 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.

1b

No

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 ☒ \$ 0 (2) On foundation managers ☒ \$ 0

e

Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☒ \$ 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.

2

No

3

Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *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

5

Was there a liquidation, termination, dissolution, or substantial contraction during the year?
If "Yes," attach the statement required by General Instruction T.

5

No

6

Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:
• By language in the governing instrument, or
• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?

6

Yes

7

Did the foundation have at least \$5,000 in assets at any time during the year? *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):
☒ FL, NY

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 2015 or the taxable year beginning in 2015 (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? Website address ▶N/A	13	Yes	
14	The books are in care of ▶MIRIAM DANIEL Located at ▶4108 LELAND STREET CHEVY CHASE MD Telephone no ▶(301) 654-1259 ZIP+4 ▶20815			
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 2015, 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 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 ▶	16	Yes	No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? ☐ 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 2015?	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 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? ☐ Yes ☒ No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b	If "Yes," did it have excess business holdings in 2015 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (<i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015.</i>)	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2015?	4b		No

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

5b

6b

7b

7b

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

Total number of other employees paid over \$50,000.	0
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Part VIII

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.	0
--	---

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	

[illegible]

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	2,246,631
b	Average of monthly cash balances.	1b	123,613
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	2,370,244
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	2,370,244
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	35,554
5	Net value of noncharitable-use assets.Subtract line 4 from line 3 Enter here and on Part V, line 4	5	2,334,690
6	Minimum investment return.Enter 5% of line 5.	6	116,735

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	116,735
2a	Tax on investment income for 2015 from Part VI, line 5.	2a	758
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	758
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	115,977
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	115,977
6	Deduction from distributable amount (see instructions).	6	0
7	Distributable amountas adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	115,977

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	133,183
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	133,183
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	758
6	Adjusted qualifying distributions.Subtract line 5 from line 4.	6	132,425

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 2014	(c) 2014	(d) 2015
1 Distributable amount for 2015 from Part XI, line 7				115,977
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.			4,280	
b Total for prior years 20____, 20____, 20____		0		
3 Excess distributions carryover, if any, to 2015				
a From 2010.				
b From 2011.				
c From 2012.				
d From 2013.				
e From 2014.				
f Total of lines 3a through e.	0			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ \$ 133,183				
a Applied to 2014, but not more than line 2a			4,280	
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 2015 distributable amount.				115,977
e Remaining amount distributed out of corpus	12,926			
5 Excess distributions carryover applied to 2015 (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	12,926			
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 2014 Subtract line 4a from line 2a Taxable amount—see instructions.			0	
f Undistributed income for 2016 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015.				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).	0			
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions).	0			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a.	12,926			
10 Analysis of line 9				
a Excess from 2011.				
b Excess from 2012.				
c Excess from 2013.				
d Excess from 2014.				
e Excess from 2015.				12,926

Part XIV

b Check box to indicate whether the organization is a private operating foundation described in section 170(c)(2)(B)(i) or 170(c)(2)(B)(ii): ☐ 170(c)(2)(B)(i) or ☐ 170(c)(2)(B)(ii)

b 85% of line 2a

d Amounts included in line 2c not used directly for active conduct of exempt activities

3 Complete 3a, b, or c for the alternative test relied upon

a "Assets" alternative test—enter

(1) Value of all assets

(2) Value of assets qualifying under section 4942(j)(3)(B)(i)

b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . . .

c "Support" alternative test—enter

(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties). . . .

(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .

(3) Largest amount of support from an exempt organization

(4) Gross investment income

Part XV

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

GERARD DANIEL

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

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	125,436
b Approved for future payment				
Total			3b	0

Enter gross amounts unless otherwise indicated

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

Form **990-PF** (2015)

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

List and describe the kind(s) of property sold (e g , real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co)	How acquired P—Purchase (b) D—Donation	Date acquired (c) (mo , day, yr)	(d) Date sold (mo , day, yr)
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-01-08
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-02-06
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-03-06
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-04-07
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-05-07
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-06-05
2,724 SHARES ROYAL BANK SCOTLAND NV CAP	P	2014-06-03	2015-06-22
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-07-07
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-08-07
2,852 SHARES ISHARES TR INTL SELE TF INDEX FD	P	2013-03-11	2015-08-18

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
13		13	0
12		13	-1
13		13	0
13		13	0
65		66	-1
81		82	-1
111,661		103,118	8,543
12		12	0
27		28	-1
87,981		99,941	-11,960

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			0
			-1
			0
			0
			-1
			-1
			8,543
			0
			-1
			-11,960

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

List and describe the kind(s) of property sold (e g , real estate, (a) 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	Date acquired (c) (mo , day, yr)	(d) Date sold (mo , day, yr)
2,102 SHARES ISHARES TR INTL SELE TF INDEX FD	P	2012-12-17	2015-08-18
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P	1992-11-18	2015-09-08
390 SHARES EXPRESS SCRIPTS HOLDING	P	1993-10-19	2015-09-30
3000 MERRILL LYNCH PFD CA ORIGINATED PFD CPN 7 28& FREQ-Q RTL PERP MATY	P	2002-11-25	2015-09-30
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-10-07
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-11-06
GNMA II GTD MTG PASS THRU POOL - VARIOUS SERIES & DATES ACQUIRED	P		2015-12-07
CAPITAL GAINS DIVIDENDS	P		

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(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)
64,843		69,964	-5,121
153		154	-1
31,525		1,751	29,774
76,596		77,179	-583
10		10	0
10		11	-1
10		11	-1
4,446			4,446

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

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	
			-5,121
			-1
			29,774
			-583
			0
			-1
			-1
			4,446

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)				
a <i>Paid during the year</i>				
ADAS ISRAEL 2850 QUEBEC ST NW WASHINGTON,DC 20008	NONE	PC	CHARITABLE	500
AMERICAN JEWISH COMMITTEE 1156 15TH STREET NW 1201 WASHINGTON,DC 20005	NONE	PC	CHARITABLE	1,000
AMERICAN ASSOCIATION OF BEN GURION UNIVERSITY 1001 AVENUE OF AMERICAS 19TH FLOOR NEWYORK,NY 10018	NONE	PC	CHARITABLE	2,500
ARZA 633 THIRD AVE NEW YORK,NY 10017	NONE	PC	CHARITABLE	2,550
AVODAH 45 WEST 36TH ST NEW YORK,NY 10017	NONE	PC	CHARITABLE	540
BEIT DANIEL 62 BNEI DAN STREET TEL AVIV 62305 IS	NONE	PC	CHARITABLE	4,000
CENTRAL SCHOLARSHIP 6 PARK CENTER COURT 211 OWINGS MILL,MD 21117	NONE	PC	CHARITABLE	500
CHILDREN FIRST 1723 N ORANGE AVE SARASOTA,FL 34234	NONE	PC	CHARITABLE	5,000
FRIENDS OF IMPJ 155 ALVIRA STREET LOS ANGELES,CA 90035	NONE	PC	CHARITABLE	10,000
FRIENDS OF THE DANIEL CENTERS 4108 LELAND STREEET CHEVY CHASE,MD 20815	NONE	PC	CHARITABLE	20,000
HILLEL OF THE FL SUNCOAST PO BOX 290756 TAMPA BAY,FL 33687	NONE	PC	CHARITABLE	1,800
ISRAEL TENNIS CENTERS FOUDATION 432 PARK AVE S 4TH FLOOR NEWYORK,NY 10016	NONE	PC	CHARITABLE	1,800
J STREET EDUCATION FUND PO BOX 66073 WASHINGTON,DC 20035	NONE	PC	CHARITABLE	6,000
JEWISH FAMILY & CHILDREN'S 600 5TH AVENUE SAN RAFAEL,CA 94901	NONE	PC	CHARITABLE	7,500
JEWISH NATIONAL FUND 2 RESERVOIR CIRCLE BETHESDA,MD 21208	NONE	PC	CHARITABLE	500
Total  3a				125,436

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)				
a Paid during the year				
ORCHARD OF ABRAHAM'S CHILDREN 6809728 24 YAM - SUF STREET JAFFA 68059 IS	NONE	PC	CHARITABLE	1,800
RAC 2027 MASSACHUSETTS AVE WASHINGTON,DC 20036	NONE	PC	CHARITABLE	5,000
RODEF SHALOM 170 N SAN PEDRO RD SAN RAFAEL,CA 94903	NONE	PC	CHARITABLE	9,000
SEEDS OF PEACE 370 LEXINGTON AVE NEWYORK,NY 10017	NONE	PC	CHARITABLE	3,000
SIXTH AND I 600 I STREET NW WASHINGTON,DC 20001	NONE	PC	CHARITABLE	500
SPNI HANEDEV 2 TEL AVIV 66186 IS	NONE	PC	CHARITABLE	500
TEMPLE SINAI ANNUAL FUND 3100 MILITARY ROAD NW WASHINGTON,DC 20015	NONE	PC	CHARITABLE	5,716
UMCPF 4603 CALVERT ROAD COLLEGE PARK,MD 20740	NONE	PC	CHARITABLE	5,000
UNION FOR REFORM JUDAISM 633 THIRD AVE NEWYORK,NY 10017	NONE	PC	CHARITABLE	20,730
UNITED WAY 1101 15TH ST NW WASHINGTON,DC 20005	NONE	PC	CHARITABLE	5,000
WORLD UNION FOR PROGRESSIVE 633 THIRD AVE 6TH FLOOR NEWYORK,NY 10017	NONE	PC	CHARITABLE	5,000
Total			3a	125,436

TY 2015 Accounting Fees Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING FEES	2,300	690		1,610

TY 2015 Investments Corporate Stock Schedule**Name:** GERARD AND RUTH DANIEL FOUNDATION INC**EIN:** 13-6207879

Name of Stock	End of Year Book Value	End of Year Fair Market Value
CHEVRON CORP	50,391	49,028
EXPRESS SCRIPTS	0	0
MERCK & CO INC	7,716	26,410
HSBC FINANCE CORP 6.36%	50,925	51,340
ML CAPITAL TRUST 7%, PERPETUAL TOPPER	0	0
MERRILL LYNCH TR V 7.28%	75,000	75,330
MORGAN STANLEY CP TR IV 6.25%	50,000	50,740

TY 2015 Investments Government Obligations Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

**US Government Securities - End of
Year Book Value:**

980

**US Government Securities - End of
Year Fair Market Value:**

1,046

**State & Local Government
Securities - End of Year Book
Value:**

0

**State & Local Government
Securities - End of Year Fair
Market Value:**

0

TY 2015 Investments - Other Schedule**Name:** GERARD AND RUTH DANIEL FOUNDATION INC**EIN:** 13-6207879

Category / Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
DFA INTERNATIONAL CORE EQUITY PORTFOLIO INSTITUTIONAL CLASS	AT COST	152,025	142,492
DOUBLELINE CORE FIXED INCOME FUND CL I	AT COST	100,000	98,432
DREYFUS INTERMEDIATE TERM INCOME FD CLASS A	AT COST	45,332	40,032
MATTHEWS ASIAN GROWTH & INCOME FUND	AT COST	100,000	88,271
SCWAB TOTAL BOND MARKET FUND	AT COST	124,805	122,316
TEMPLETON GLOBAL BOND FUND ADVISOR	AT COST	295,000	263,042
ISHARES TR DOW JONES INTL SELECT DIVIDEND INDEX FD	AT COST	0	0
ROYAL BK SCOTLAND NV U S LARGE CAP	AT COST	0	0
PACER FDS TR TRENDPILOT 750 ETF	AT COST	110,110	100,519
SPDR S&P 500 ETF TR TR UNIT	AT COST	85,347	90,722
VANGUARD STAR FD VANGUARD TOTAL INTL STK INDEX FD ETF	AT COST	84,891	79,258
VANGUARD WHITEHALL FDS HIGH DIVIDEND YIELD ETF	AT COST	396,943	409,444
VANGUARD CHARLOTTE FDS TOTAL INTL BD	AT COST	49,996	52,034
VANGUARD INTL EQUITY INDEX FDS FTSE ALL	AT COST	74,960	67,331
BMW BK NORTH AMER SALT LAKE CITY CTF DEP 2.1% 12/01/16	AT COST	96,000	96,986
GE MONEY BK DRAPER UTAH INSTL CTF DEP 2.6% 9/11/17	AT COST	147,000	150,111
GOLDMAN SACHS BK USA NEW YORK CTF DEP 2.25% 4/04/19	AT COST	100,000	100,850

TY 2015 Other Assets Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
ACCRUED INTEREST RECEIVABLE	2,665	3,127	3,127

TY 2015 Other Expenses Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MISCELLANEOUS	720	0		720

TY 2015 Other Income Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
NONDIVIDEND DISTRIBUTIONS - HARRIS SBSB JEY-005224	9,765	9,765	9,765

TY 2015 Other Professional Fees Schedule

Name: GERARD AND RUTH DANIEL FOUNDATION INC

EIN: 13-6207879

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
BROKERAGE FEES	18,058	18,058		0