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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 THE JUDGE SIDNEY RIGELHAUPT AND BERT		A Employer identification number 20-6757112	
Number and street (or P O box number if mail is not delivered to street address) C/O FARMERS TRUST CO 42 MCCLURG R		B Telephone number (see instructions) (330) 743-7000	
City or town, state or province, country, and ZIP or foreign postal code YOUNGSTOWN, OH 44512		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address 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) ▶ \$ 1,014,657		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	21,086	21,086		
	5a Gross rents				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	93,903			
	b Gross sales price for all assets on line 6a 815,268				
	7 Capital gain net income (from Part IV, line 2) . . .		93,903		
	8 Net short-term capital gain			0	
	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)	56,681			
	12 Total.Add lines 1 through 11	171,670	114,989		
	13 Compensation of officers, directors, trustees, etc	10,220	7,154		3,066
	14 Other employee salaries and wages		0	0	0
	15 Pension plans, employee benefits		0	0	
	16a Legal fees (attach schedule).				0
	b Accounting fees (attach schedule).	1,660	415	0	1,245
	c Other professional fees (attach schedule)				0
	17 Interest				0
	18 Taxes (attach schedule) (see instructions) . . .	5,055	146		0
	19 Depreciation (attach schedule) and depletion . .	0	0		
	20 Occupancy				
	21 Travel, conferences, and meetings.		0	0	
	22 Printing and publications		0	0	
	23 Other expenses (attach schedule).	200			200
	24 Total operating and administrative expenses. Add lines 13 through 23	17,135	7,715	0	4,511
	25 Contributions, gifts, grants paid	49,350			49,350
	26 Total expenses and disbursements.Add lines 24 and 25	66,485	7,715	0	53,861
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	105,185			
	b Net investment income (if negative, enter -0-)		107,274		
	c Adjusted net income(if negative, enter -0-) . . .			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	55,166	95,447	95,447
	3	Accounts receivable ▶ _____			
		Less allowance for doubtful accounts ▶ _____		0	0
	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 ▶ _____ 0			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10a	Investments—U S and state government obligations (attach schedule)		 50,106	48,702
	b	Investments—corporate stock (attach schedule)		 385,907	383,345
	c	Investments—corporate bonds (attach schedule)	227,133	 152,052	152,217
	11	Investments—land, buildings, and equipment basis ▶ _____			
	Less accumulated depreciation (attach schedule) ▶ _____				
12	Investments—mortgage loans.				
13	Investments—other (attach schedule)	661,844	 365,487	334,946	
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)	944,143	1,048,999	1,014,657	
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 ▶ ☐ 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	944,143	1,048,999	
	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)	944,143	1,048,999	
	31	Total liabilities and net assets/fund balances(see instructions)	944,143	1,048,999	

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	944,143
2	Enter amount from Part I, line 27a	2	105,185
3	Other increases not included in line 2 (itemize) ▶ _____	3	0
4	Add lines 1, 2, and 3	4	1,049,328
5	Decreases not included in line 2 (itemize) ▶  _____	5	329
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,048,999

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	93,903
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	43,021	1,041,035	0 041325
2013	49,155	956,477	0 051392
2012	49,609	899,426	0 055156
2011	47,106	913,983	0 051539
2010	46,965	879,055	0 053427

2	Total of line 1, column (d).	2	0 252839
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 050568
4	Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.	4	996,594
5	Multiply line 4 by line 3.	5	50,396
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	1,073
7	Add lines 5 and 6.	7	51,469
8	Enter qualifying distributions from Part XII, line 4.	8	53,861

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

1,073

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

1,073

6

Credits/Payments

a

2015 estimated tax payments and 2014 overpayment credited to 2015

6a

3,060

b

Exempt foreign organizations—tax withheld at source.

6b

c

Tax paid with application for extension of time to file (Form 8868).

6c

0

d

Backup withholding erroneously withheld.

6d

7

Total credits and payments. Add lines 6a through 6d.

7

3,060

8

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

8

0

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

1,987

11

Enter the amount of line 10 to be Credited to 2015 estimated tax 1,987 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 \$ _____ (2) On foundation managers \$ _____

e

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

2

Has the foundation engaged in any activities that have not previously been reported to the IRS?
If "Yes," attach a detailed description of the activities.

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):
OH

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 ▶NONE	13	Yes	
14	The books are in care of ▶FARMERS TRUST COMPANY Telephone no ▶(330) 743-7000 Located at ▶42 MCLURG ROAD YOUNGSTOWN OH ZIP+4 ▶44512			
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		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 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

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)?

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?

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

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

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 (see instructions).

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
FARMERS TRUST COMPANY	TRUSTEE	10,220		
42 MCCLURG ROAD	2			
YOUNGSTOWN, OH 44512				

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	Title, and average hours per week (b) devoted to position	(c) Compensation	Contributions to employee benefit plans and deferred compensation (d)	Expense account, (e) other allowances
NONE				

Total

number of other employees paid over \$50,000.

0

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

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		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	
Total. Add lines 1 through 3	

Part X

Minimum Investment Return
(All domestic foundations must complete this part. Foreign foundations,see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	965,491
b	Average of monthly cash balances.	1b	46,280
c	Fair market value of all other assets (see instructions).	1c	0
d	Total (add lines 1a, b, and c).	1d	1,011,771
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	1,011,771
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	15,177
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	996,594
6	Minimum investment return. Enter 5% of line 5.	6	49,830

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	49,830
2a	Tax on investment income for 2015 from Part VI, line 5.	2a	1,073
b	Income tax for 2015 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	1,073
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	48,757
4	Recoveries of amounts treated as qualifying distributions.	4	0
5	Add lines 3 and 4.	5	48,757
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	48,757

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	53,861
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	0
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	0
b	Cash distribution test (attach the required schedule).	3b	0
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	53,861
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	1,073
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	52,788

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				48,757
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only.			0	
b Total for prior years 2013 , 20 , 20		0		
3 Excess distributions carryover, if any, to 2015				
a From 2010.	0			
b From 2011.	0			
c From 2012.	4,632			
d From 2013.	2,508			
e From 2014.	0			
f Total of lines 3a through e.	7,140			
4 Qualifying distributions for 2015 from Part XII, line 4 \$ 53,861				
a Applied to 2014, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2015 distributable amount.				48,757
e Remaining amount distributed out of corpus	5,104			
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	12,244			
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.	12,244			
10 Analysis of line 9				
a Excess from 2011.	0			
b Excess from 2012.	4,632			
c Excess from 2013.	2,508			
d Excess from 2014.	0			
e Excess from 2015.	5,104			

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))

NONE

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

NONE

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

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

Form **990-PF** (2015)

Enter gross amounts unless otherwise indicated

Part XVI-B	Relationship of Activities to the Accomplishment of Exempt Purposes
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Line No.	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
----------	--

[illegible]

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	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
218 385 AMERICAN AMCAP FUND F2		2013-02-19	2015-02-11
340 136 AMERICAN AMCAP FUND F2		2015-09-22	2015-10-09
4149 311 AMERICAN AMCAP FUND F2			2015-10-09
29 ANTHEM INC		2015-10-09	2015-11-20
156 ARCHER DANIELS MIDLAND CO COM		2015-11-03	2015-12-16
21 BARD C R INC		2015-10-09	2015-11-11
17 CUMMINS INC		2015-10-09	2015-10-28
802 568 DELAWARE EXTENDED DURATION BOND INSTITUTIONAL		2013-12-24	2015-10-09
50000 DU PONT E I DE NEMOURS & CO 3 250% 01/15/15		2010-01-14	2015-01-15
227 359 FEDERATED MDT STOCK TRUST		2015-04-20	2015-10-09

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)
6,187		5,519	668
9,265		8,627	638
113,027		105,239	7,788
3,747		4,066	-319
5,464		6,758	-1,294
3,865		3,945	-80
1,732		1,947	-215
4,976		5,000	-24
50,000		50,156	-156
6,255		6,583	-328

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	
			668
			638
			7,788
			-319
			-1,294
			-80
			-215
			-24
			-156
			-328

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)
4273 904 FEDERATED MDT STOCK TRUST			2015-10-09
1394 39 FIDELITY CAPITAL & INCOME			2015-02-20
69 999 FOUR CORNERS PPTY TRUST INC		2015-10-09	2015-12-02
21 GOLDMAN SACHS GROUP INC		2015-10-09	2015-10-21
94 251 GOLDMAN SACHS SMALL/MID CAP GROWTH CLASS I		2014-01-07	2015-10-09
78 HCA HOLDINGS INC		2015-10-09	2015-11-11
50000 HERSHEY CO 4 850% 08/15/15		2008-01-09	2015-08-15
17 606 JPMORGAN SMALL CAP CORE FUND SELECT		2013-12-20	2015-05-21
35 069 JPMORGAN SMALL CAP CORE FUND SELECT		2013-12-20	2015-06-03
57 252 JPMORGAN SMALL CAP CORE FUND SELECT		2013-12-20	2015-10-09

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)
117,575		123,745	-6,170
13,874		13,721	153
1,437		1,551	-114
3,849		3,785	64
2,000		1,953	47
5,292		6,057	-765
50,000		49,586	414
1,000		960	40
2,000		1,913	87
3,000		3,123	-123

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	
			-6,170
			153
			-114
			64
			47
			-765
			414
			40
			87
			-123

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	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
243 013 NUVEEN DIVIDEND VALUE FUND CL I		2015-01-27	2015-04-20
7210 696 NUVEEN DIVIDEND VALUE FUND CL I			2015-04-20
27 941 OPPENHEIMER DEVELOPING MARKETS INSTIT CLASS		2012-11-06	2015-04-09
112 486 OPPENHEIMER DEVELOPING MARKETS INSTIT CLASS		2012-11-06	2015-06-23
120 373 OPPENHEIMER DEVELOPING MARKETS INSTIT CLASS		2012-11-06	2015-07-09
254 21 OPPENHEIMER DEVELOPING MARKETS INSTIT CLASS		2012-11-06	2015-10-09
347 283 OPPENHEIMER DEVELOPING MARKETS INSTIT CLASS		2012-11-06	2015-10-30
407 978 T ROWE PRICE EQUITY INCOME FUND		2006-07-24	2015-06-03
1153 862 T ROWE PRICE EQUITY INCOME FUND		2006-07-24	2015-10-09
41 311 ROWE T PRICE BLUE CHIP GROWTH FUND		2008-02-14	2015-05-21

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)
4,085		3,900	185
121,212		115,734	5,478
1,027		905	122
4,007		3,644	363
4,072		3,900	172
8,000		8,236	-236
10,960		11,251	-291
13,500		11,441	2,059
34,870		32,358	2,512
3,014		1,534	1,480

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	
			185
			5,478
			122
			363
			172
			-236
			-291
			2,059
			2,512
			1,480

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)
164 858 ROWE T PRICE BLUE CHIP GROWTH FUND		2008-02-14	2015-06-03
515 226 ROWE T PRICE BLUE CHIP GROWTH FUND		2008-02-14	2015-10-09
2724 82 TEMPLETON GLOBAL BOND ADVISOR			2015-09-02
30 VALERO ENERGY CORP NEW		2015-10-09	2015-11-03
61 VALERO ENERGY CORP NEW		2015-10-09	2015-12-11
8 931 VANGUARD REIT INDEX FUND ADMIRAL SHARES		2013-02-19	2015-10-09
595 913 VANGUARD 500 INDEX FD ADM		2008-04-08	2015-10-09
234 WHOLE FOODS MKT INC		2015-10-09	2015-11-03
CAPITAL GAIN 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)
12,000		6,120	5,880
36,674		19,126	17,548
31,417		35,565	-4,148
2,092		1,928	164
4,248		3,920	328
1,000		873	127
110,840		55,263	55,577
7,344		8,016	-672
			6,616

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	
			5,880
			17,548
			-4,148
			164
			328
			127
			55,577
			-672

TY 2015 Accounting Fees Schedule

Name: THE JUDGE SIDNEY RIGELHAUPT AND BERT

EIN: 20-6757112

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
TAX PREPARATION FEE (NON-ALLOC	1,660	415		1,245

TY 2015 Investments Corporate Bonds Schedule**Name:** THE JUDGE SIDNEY RIGELHAUPT AND BERT**EIN:** 20-6757112

Name of Bond	End of Year Book Value	End of Year Fair Market Value
25,000 EBAY 3.450%	24,946	23,899
25,000 DISNEY WALT CO 2.750% 8	25,404	25,414
50,000 DU PONT 3.250%		
50,000 HERSHEY CO 4.850%		
25,000 PEPSICO INC 3.125% 11/1	25,938	25,884
25,000 MICROSOFT CORP 4.200%	25,311	27,038
25,000 BROADCOM CORP 2.700%	25,837	25,098
25,000 AT&T INC 1.400%	24,616	24,884

TY 2015 Investments Corporate Stock Schedule

Name: THE JUDGE SIDNEY RIGELHAUPT AND BERT
EIN: 20-6757112

Name of Stock	End of Year Book Value	End of Year Fair Market Value
143 SHS ACTIVISION BLIZZARD IN	5,410	5,536
67 SHS AMGEN INC	10,076	10,876
208 SHS ANALOG DEVICES INC	11,974	11,507
110 SHS APPLE COMPUTER INC	12,312	11,579
43 SHS BARD C R INC	8,078	8,146
241 SHS CBRE GROUP INC	8,003	8,334
110 SHS CME GROUP INC	9,912	9,966
127 SHS CVS HEALTH CORP	12,811	12,417
126 SHS CERNER CORP	8,079	7,581
358 SHS CISCO SYS INC	10,023	9,721
211 SHS COGNIZANT TECH SOLUTIO	14,090	12,664
59 SHS CONSTELLATION BRANDS I	8,084	8,404
556 SHS CORNING INC	9,912	10,164
71 SHS CUMMINS INC	8,132	6,249
210 SHS DARDEN RESTAURANTS INC	12,547	13,364
134 SHS DISNEY WALT CO	14,138	14,081
140 SHS EASTMAN CHEMICAL CO	9,913	9,451
150 SHS EXXON MOBIL CORP	12,024	11,693
39 SHS FEDEX CORP	6,118	5,811
428 SHS GENERAL ELEC CO	12,065	13,332
225 SHS GLAXOSMITHKLINE PLC	9,284	9,079
56 SHS GOLDMAN SACHS GROUP IN	10,093	10,093
79 SHS HONEYWELL INTERN'L INC	8,071	8,182
560 SHS HOST HOTELS & RESORTS	9,984	8,590
147 SHS JOHNSON & JOHNSON	14,071	15,100
211 SHS MICROSOFT CORP	9,995	11,706
196 SHS NATIONAL OILWELL VARCO	8,035	6,564
101 SHS NEXTERA ENERGY INC	10,113	10,493
194 SHS NUCOR CORP	8,043	7,818
81 SHS OCCIDENTAL PETROLEUM C	6,095	5,476

Name of Stock	End of Year Book Value	End of Year Fair Market Value
108 SHS PEPSICO INC	10,761	10,791
186 SHS PUBLIC SERVICE ENTERPR	7,905	7,196
299 SHS QUANTA SERVICES INC	8,052	6,055
166 SHS TJX COMPANIES INC	12,040	11,771
133 SHS TRAVELERS COMPANIES IN	13,872	15,010
261 SHS TYSON FOODS INC	12,131	13,919
261 SHS VERIZON COMMUNICATIONS	11,697	12,063
162 SHS VISA INC	11,964	12,563

TY 2015 Investments Government Obligations Schedule

Name: THE JUDGE SIDNEY RIGELHAUPT AND BERT

EIN: 20-6757112

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

50,106

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

48,702

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

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

TY 2015 Investments - Other Schedule**Name:** THE JUDGE SIDNEY RIGELHAUPT AND BERT**EIN:** 20-6757112

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
2,870.408 SHS BLACKROCK GNMA	AT COST	28,424	28,073
1,502.229 SHS GOLDMAN SACHS SM	AT COST	31,111	30,495
1,561.840 SHS T ROWE PRICE EQU			
5,922.929 SHS IVY INTERN'L COR	AT COST	109,293	99,328
1,755.672 SHS VG INTERM TERM I	AT COST	17,335	16,925
1,466.328 SHS DREFUS STANDISH	AT COST	31,335	30,881
1,262.913 SHS VG SH TERM INVES	AT COST	13,492	13,336
721.395 SHS T ROWE PR BL CHI			
1,746.258 SHS FED INSTIT HIGH	AT COST	17,502	15,873
595.913 SHS VANGUARD 500 IND			
1,047.504 SHS GOLDMAN SACHS IN	AT COST	10,936	10,946
7,210.696 SHS NUVEEN DIV VAL			
882.293 SHS OPPENHEIMER DEV			
4,007.608 SHS PIMCO COMM REAL	AT COST	42,703	25,288
4,367.696 SHS AMERICAN AMCAP 2			
282.000 SHS SPDR S&P REGIONA	AT COST	11,970	11,821
2,724.820 SHS TEMPLETON GLOBAL			
802.568 SHS DELAWARE EXT DUR			
1,394.390 SHS FIDELITY CAP & I			
466.455 SHS JPMORGAN SM CAP	AT COST	25,034	21,518
269.624 SHS VG REIT INDEX FD	AT COST	26,352	30,462

TY 2015 Other Decreases Schedule

Name: THE JUDGE SIDNEY RIGELHAUPT AND BERT

EIN: 20-6757112

Description	Amount
ROUNDING	1
ST WASH SALE ADJUSTMENT	328

TY 2015 Other Expenses Schedule

Name: THE JUDGE SIDNEY RIGELHAUPT AND BERT

EIN: 20-6757112

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
STATE OF OHIO FILING FEE	200	0		200

TY 2015 Other Income Schedule

Name: THE JUDGE SIDNEY RIGELHAUPT AND BERT

EIN: 20-6757112

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
UNCLAIMED FUNDS	56,681	0	

TY 2015 Taxes Schedule**Name:** THE JUDGE SIDNEY RIGELHAUPT AND BERT**EIN:** 20-6757112

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
FEDERAL TAX PAYMENT - PRIOR YE	1,849	0		0
FEDERAL ESTIMATES - INCOME	2,295	0		0
FEDERAL ESTIMATES - PRINCIPAL	765	0		0
FOREIGN TAXES ON QUALIFIED FOR	115	115		0
FOREIGN TAXES ON NONQUALIFIED	31	31		0