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Return of Private Foundation

2015

Department of the Treasury
Internal Revenue Service

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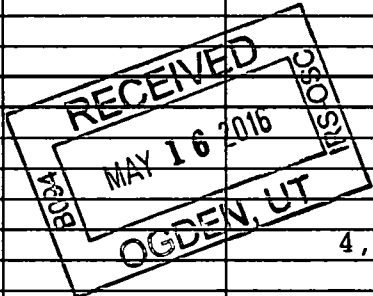
Open to Public Inspection

For calendar year 2015 or tax year beginning

, and ending

Name of foundation JAMES DEERING DANIELSON FOUNDATION		A Employer identification number 23-7042530
Number and street (or P O box number if mail is not delivered to street address) 410 NORTH MICHIGAN AVENUE	Room/suite 590	B Telephone number 312-644-6720
City or town, state or province, country, and ZIP or foreign postal code CHICAGO, IL 60611		C If exemption application is pending, check here <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,678,068. (Part I, column (d) must be on cash basis)	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	200,000.		N/A	
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	22.	19.		
	4 Dividends and interest from securities	29,844.	29,920.		
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	6,524.			
	b Gross sales price for all assets on line 6a	59,942.			
	7 Capital gain net income (from Part IV, line 2)		6,524.		
	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	236,390.	36,463.			
Operating and Administrative Expenses	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	9,000.	4,500.		4,500.
	c Other professional fees				
	17 Interest				
	18 Taxes	<163.>	0.		0.
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses	1,201.	1,131.		70.
	24 Total operating and administrative expenses. Add lines 13 through 23	10,038.	5,631.		4,570.
	25 Contributions, gifts, grants paid	249,500.			254,500.
26 Total expenses and disbursements. Add lines 24 and 25	259,538.	5,631.		259,070.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	<23,148.>				
b Net investment income (if negative, enter -0-)		30,832.			
c Adjusted net income (if negative, enter -0-)			N/A		



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Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only		
		Beginning of year (a) Book Value	End of year (b) Book Value (c) Fair Market Value	
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments	222,680.	247,078.	247,078.
	3 Accounts receivable ▶ 5,196.			
	Less: allowance for doubtful accounts ▶	4,546.	5,196.	5,196.
	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 4	1,526,538.	1,425,794.	1,425,794.
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment: basis ▶				
Less accumulated depreciation ▶				
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,753,764.	1,678,068.	1,678,068.	
Liabilities	17 Accounts payable and accrued expenses		250.	
	18 Grants payable	5,000.		
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶ DEFERRED TAXES)	4,430.	3,957.	
23 Total liabilities (add lines 17 through 22)	9,430.	4,207.		
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/>			
	and complete lines 24 through 26 and lines 30 and 31.			
	24 Unrestricted	1,544,334.	1,473,861.	
	25 Temporarily restricted	200,000.	200,000.	
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/>			
	and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
28 Paid-in or capital surplus, or land, bldg., and equipment fund				
29 Retained earnings, accumulated income, endowment, or other funds				
30 Total net assets or fund balances	1,744,334.	1,673,861.		
31 Total liabilities and net assets/fund balances	1,753,764.	1,678,068.		

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,744,334.
2 Enter amount from Part I, line 27a	2	<23,148.>
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,721,186.
5 Decreases not included in line 2 (itemize) ▶ ADJUST ASSETS TO FAIR MARKET VALUE	5	47,325.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,673,861.

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 300 SHS SPDR S&P 500 ETF TRUST	P	VARIOUS	09/22/15
b CAPITAL GAINS DIVIDENDS			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 58,018.		53,418.	4,600.
b 1,924.			1,924.
c			
d			
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			4,600.
b			1,924.
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	6,524.
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))
2014	225,444.	1,660,017.	.135808
2013	219,815.	1,531,288.	.143549
2012	211,427.	1,390,824.	.152016
2011	177,820.	1,329,368.	.133763
2010	253,120.	1,318,955.	.191910

2 Total of line 1, column (d)	2	.757046
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	.151409
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	1,680,759.
5 Multiply line 4 by line 3	5	254,482.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	308.
7 Add lines 5 and 6	7	254,790.
8 Enter qualifying distributions from Part XII, line 4	8	259,070.

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

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

1a Exempt operating foundations described in section 4940(d)(2), check here <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	308.
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	308.
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	308.
6 Credits/Payments:			
a 2015 estimated tax payments and 2014 overpayment credited to 2015	6a		1,320.
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	1,320.
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	1,012.
11 Enter the amount of line 10 to be Credited to 2016 estimated tax		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)? <i>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</i>		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ 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? <i>If "Yes," attach a detailed description of the activities</i>		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? <i>If "Yes," attach a conformed copy of the changes</i>		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b 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? <i>If "Yes," attach the statement required by General Instruction T</i>		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? <i>If "Yes," complete Part II, col (c), and Part XV</i>	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) <u>IL</u>		
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? <i>If "No," attach explanation</i>	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 2015 or the taxable year beginning in 2015 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>		X
10 Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses</i>		X

N/A

Part VII-A Statements Regarding Activities (continued)

	Yes	No
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)		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)		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ▶ N/A	X	
14 The books are in care of ▶ JOHN RAU Telephone no. ▶ 312-644-6720 Located at ▶ 410 NORTH MICHIGAN AVENUE, CHICAGO, IL ZIP+4 ▶ 60611		
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 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 the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		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 checked="" type="checkbox"/> Yes <input 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 ▶ <input type="checkbox"/>	1b	X
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	X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)): a At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ _____ 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 c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ▶ _____	2b	
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 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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2015) N/A	3b	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? 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?	4a	X
	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? Yes No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? Yes No

(3) Provide a grant to an individual for travel, study, or other similar purposes? Yes No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions) Yes No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? Yes No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)? Yes No
Organizations relying on a current notice regarding disaster assistance check here N/A

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) N/A

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? Yes No
If "Yes" to 6a, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? Yes No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? Yes No

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(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
SEE STATEMENT 8				
	0.00	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

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

3 Five highest-paid independent contractors for professional services. 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 N/A	
2	
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
3 All other program-related investments. See instructions.	

Total. Add lines 1 through 3 ▶ 0.

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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a Average monthly fair market value of securities		1a	1,504,004.
b Average of monthly cash balances		1b	202,350.
c Fair market value of all other assets		1c	
d Total (add lines 1a, b, and c)		1d	1,706,354.
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	1,706,354.
4 Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)		4	25,595.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4		5	1,680,759.
6 Minimum investment return. Enter 5% of line 5		6	84,038.

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	84,038.
2a Tax on investment income for 2015 from Part VI, line 5	2a		308.
b Income tax for 2015. (This does not include the tax from Part VI.)	2b		
c Add lines 2a and 2b		2c	308.
3 Distributable amount before adjustments. Subtract line 2c from line 1		3	83,730.
4 Recoveries of amounts treated as qualifying distributions		4	0.
5 Add lines 3 and 4		5	83,730.
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	83,730.

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	259,070.
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	259,070.
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	308.
6 Adjusted qualifying distributions. Subtract line 5 from line 4		6	258,762.

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				83,730.
2 Undistributed income, if any, as of the end of 2015				
a Enter amount for 2014 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2015:				
a From 2010	13,572.			
b From 2011				
c From 2012				
d From 2013				
e From 2014				
f Total of lines 3a through e	13,572.			
4 Qualifying distributions for 2015 from Part XII, line 4. ▶ \$	259,070.			
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)	200,000.			
d Applied to 2015 distributable amount				59,070.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a))	13,572.			13,572.
6 Enter the net total of each column as indicated below:	200,000.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
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 instr.			0.	
f Undistributed income for 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016				11,088.
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)	200,000.			
8 Excess distributions carryover from 2010 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	0.			
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				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2015, enter the date of the ruling ▶

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

	Tax year				(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
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 Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

1 Information Regarding Foundation Managers:

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

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed:

SEE STATEMENT 7

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

SEE STATEMENT 7

c Any submission deadlines:

SEE STATEMENT 7

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

SEE STATEMENT 7

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Name of the organization

JAMES DEERING DANIELSON FOUNDATION

Employer identification number

23-7042530

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

Name of organization JAMES DEERING DANIELSON FOUNDATION	Employer identification number 23-7042530
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DEERING FOUNDATION 410 NORTH MICHIGAN AVENUE, ROOM 590 CHICAGO, IL 60611	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization JAMES DEERING DANIELSON FOUNDATION	Employer identification number 23-7042530
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Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization JAMES DEERING DANIELSON FOUNDATION	Employer identification number 23-7042530
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

FORM 990-PF ACCOUNTING FEES STATEMENT 1

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	9,000.	4,500.		4,500.
TO FORM 990-PF, PG 1, LN 16B	9,000.	4,500.		4,500.

FORM 990-PF TAXES STATEMENT 2

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL EXCISE TAXES	<163.>	0.		0.
TO FORM 990-PF, PG 1, LN 18	<163.>	0.		0.

FORM 990-PF OTHER EXPENSES STATEMENT 3

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
OTHER EXPENSES	1,201.	1,131.		70.
TO FORM 990-PF, PG 1, LN 23	1,201.	1,131.		70.

FORM 990-PF CORPORATE STOCK STATEMENT 4

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
CORPORATE STOCKS - SEE STATEMENT 7	1,425,794.	1,425,794.
TOTAL TO FORM 990-PF, PART II, LINE 10B	1,425,794.	1,425,794.

JAMES DEERING DANIELSON FOUNDATION, E I #23-7042530, SCHEDULE OF INFORMATION FOR FORM 990-PF
FOR THE YEAR ENDED DECEMBER 31, 2015

PART I, LINE 1 - CONTRIBUTIONS, GIFTS, GRANTS, ETC RECEIVED

<u>Contributor</u>	<u>Date</u>	<u>Amount</u>
Deering Foundation* - Cash	12/17/15	\$ 200,000
Total		<u>\$ 200,000</u>

* 410 North Michigan Avenue, Room 590
Chicago, Illinois 60611

PART I, LINE 23, OTHER EXPENSES

<u>Description</u>	<u>Amount</u>
Custodian Fees	\$ 1,087
Liability insurance*	89
Filing fee	25
Total	<u>\$ 1,201</u>

*50% of Liability insurance is investment expense

PART II, LINE 10, INVESTMENT-SECURITIES

<u>Description</u>	<u>Shares/ Principal Amount</u>	<u>Book Value and Fair Market Value</u>
<u>b Corporate Stocks -</u>		
iShares Core Total US Bond Market	1,030	\$ 111,250
iShares Core S&P Midcap ETF	865	120,564
iShares Russell 2000 Index	510	57,380
SPDR S&P Dividend ETF	955	70,259
iShares Barclay 1-3 YR Treas	2,130	179,687
SPDR S&P 500 ETF Trust	3,450	703,421
Vanguard FTSE Developing Mkts ETF	2,570	94,370
Vanguard FTSE AW EX-US Ind FD	800	34,728
Vanguard FTSE Emerging Mkt ETF	1,655	54,135
		<u>\$ 1,425,794</u>

JAMES DEERING DANIELSON FOUNDATION, E I #23-7042530, SCHEDULE OF INFORMATION FOR FORM 990-PF FOR THE YEAR ENDED DECEMBER 31, 2015

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

<u>(a) Name and address</u>	<u>(b) Title, and average hours per week devoted to position</u>	<u>(c) Compensation (If not paid, enter -0-)</u>	<u>(d) Contributions to employee benefit plans and deferred compensation</u>	<u>(e) Expense account, other allowances</u>
John Rau *	Pres/Dir (1)	None	None	None
Beverly Danielson *	VP/Dir (1)	None	None	None
Jocelyn D Tennille*	VP/Dir (1)	None	None	None
Charles E Seitz III*	VP/Dir (1)	None	None	None
Susan D Pattock*	Sec/Treas (1)	None	None	None
Barbra Goering *	Asst Sec/Asst Treas (1)	None	None	None

* 410 North Michigan Avenue, Room 590
Chicago, Illinois 60611

(1) as necessary on an irregular basis

PART XV. ITEM 2. INFORMATION REGARDING CONTRIBUTION, GRANT, GIFT, LOAN, SCHOLARSHIP, ETC. PROGRAMS

Grants, scholarships, fellowships, loans, etc generally are not made upon an application. The Foundation has no formal application process as recipients are limited to organizations described in Section 170(c) of the Internal Revenue Code and are determined by the Founda-tion's Board of Directors

**JAMES DEERING DANIELSON FOUNDATION, E.I. #23-7042530, SCHEDULE OF
INFORMATION FOR FORM 990-PF FOR THE YEAR ENDED 12/31/15**

**PART XV, ITEM 3-GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR OR APPROVED FOR
FUTURE PAYMENT**

	Pledged as of December 31, 2014	Approved During Fiscal Year 2015	Paid During Fiscal Year 2015	Pledged as of December 31, 2015
ARTS AND HUMANITIES				
Ice Dance International - Kittery, ME	\$ -	\$ 10,000	\$ 10,000	\$ -
International Foundation for Art Research - New York, NY		5,000	5,000	
Musical Arts Association of Miami - Miami, FL		2,500	2,500	
The Heritage Foundation of Franklin & Williamson County - Franklin, TN		5,000	5,000	
Sun Valley Summer Symphony - Sun Valley, ID		15,000	15,000	
Thomas Armour Youth Ballet - South Miami, FL		10,000	10,000	
Vizcaya Museum and Gardens Trust, Inc - Miami, FL		5,000	5,000	
Subtotal	-	52,500	52,500	-
EDUCATIONAL				
Adopt-A-Classroom, Inc - Miami, FL		2,500	2,500	
Atlas Economic Research Foundation - Arlington, VA		5,000	5,000	
Battle Ground Academy - Franklin, TN		5,000	5,000	
Breakthrough Miami, Inc - Miami, FL		5,000	5,000	
Cato Institute - Washington DC		5,000	5,000	
College of the Atlantic - Bar Harbor, ME		5,000	5,000	
Foxcroft School - Middleburg, VA		2,500	2,500	
Institute for Humane Studies - Arlington, VA		4,000	4,000	
Intercollegiate Studies Institute - Wilmington, DE		4,000	4,000	
Jesup Memorial Library - Bar Harbor, ME		5,000	5,000	
Leadership Institute - Arlington, VA		4,000	4,000	
Mercatus Center - Arlington, VA		4,000	4,000	
Ransom Everglades - Miami, FL		10,000	10,000	
The Community Library - Ketchum, ID		5,000	5,000	
University of Miami - Weeks Library - Coral Gables, FL		1,500	1,500	
University of Miami School of Medicine - Department of Orthopedics and Rehabilitation - Miami, FL		3,000	3,000	
Vanderbilt University - Monroe Carell Jr Children's Hospital - Nashville, TN		10,000	10,000	
Subtotal		80,500	80,500	-
ENVIRONMENTAL				
Fairchild Tropical Garden - Coral Gables, FL		2,500	2,500	
Friends of Acadia - Bar Harbor, ME		5,000	5,000	
National Tropical Botanical Garden - The Kampong - Miami, FL		5,000	5,000	
Tropical Audubon Society, Miami, FL	5,000	-	5,000	-
Wood River Land Trust - Hailey, ID		5,000	5,000	
Subtotal	5,000	17,500	22,500	-

**JAMES DEERING DANIELSON FOUNDATION, E.I. #23-7042530, SCHEDULE OF
INFORMATION FOR FORM 990-PF FOR THE YEAR ENDED 12/31/15**

**PART XV, ITEM 3-GRANTS AND CONTRIBUTIONS PAID DURING THE YEAR OR APPROVED FOR
FUTURE PAYMENT**

	Pledged as of December 31, 2014	Approved During Fiscal Year 2015	Paid During Fiscal Year 2015	Pledged as of December 31, 2015
HOSPITALS, HEALTH AND MEDICAL				
Hospice Volunteers of Hancock County - Ellsworth, ME		2,500	2,500	
Mount Desert Nursing Association - Northeast Harbor, ME		2,500	2,500	
NE Harbor Ambulance Service, Inc - Northeast Harbor, ME		2,500	2,500	
Subtotal	-	7,500	7,500	-
OTHER FOUNDATIONS				
Deering Estate Foundation - Miami, FL		10,000	10,000	
Subtotal	-	10,000	10,000	-
SOCIAL SERVICES				
Americans for Prosperity Foundation - Washington, DC		3,500	3,500	
Americans for Tax Reform Foundation - Washington, DC		3,000	3,000	
Blaine County Hunger Coalition, Inc - Bellevue, ID		5,000	5,000	
Capital Research Center - Washington, DC		10,000	10,000	
Center for Freedom and Prosperity - Alexandria, VA		5,000	5,000	
Center for Security Policy - Washington, DC		3,000	3,000	
Clare Boothe Luce Policy Institute - Herndon, VA		3,500	3,500	
Competitive Enterprise Institute - Washington, DC		4,000	4,000	
Discovery Institute - Seattle, WA		3,000	3,000	
Freedom Center - Sherman Oaks, CA		4,000	4,000	
Hart Foundation - Nashville, TN		5,000	5,000	
Institute of World Politics - Washington, DC		5,000	5,000	
Media Research Center - Alexandria, VA		5,000	5,000	
Mount Desert Police Department - Northeast Harbor, ME		3,000	3,000	
Nashville Sailing Foundation - Brentwood, TN		5,000	5,000	
The Heritage Foundation - Washington, DC		4,000	4,000	
The Reason Foundation - Los Angeles, CA		4,000	4,000	
Wildcat Youth Football - Franklin, TN		3,000	3,000	
Young Americas Foundation - Herndon, VA		3,500	3,500	
Subtotal	-	81,500	81,500	-
TOTAL	\$ 5,000	\$ 249,500	\$ 254,500	-

NOTE Except as noted, all contributions and grants listed above are classified as unrestricted and are to be used for the general exempt purpose of the organization to which the contribution or grant was made All organizations are "public charities" and none is related to Danielson Foundation

JAMES DEERING DANIELSON FOUNDATION, E I #23-7042530, SCHEDULE OF INFORMATION FOR FORM 990-PF FOR THE YEAR ENDED 12/31/15

ELECTION UNDER REGULATION 53 4942(a)-(3)(d)(2)

In accordance with Regulation 53 4942(a)-(3)(d)(2), James Deering Danielson Foundation hereby elects to treat the following current distributions as made out of corpus for purposes of fulfilling the distribution requirement under Section 4942(g)(3) of the Internal Revenue Code of 1986

<u>Date Given</u>	<u>Public Charity</u>	<u>Amount</u>
10/08/15	Adopt-A-Classroom Inc	\$ 2,500
10/08/15	Americans for Prosperity Foundation	3,500
10/08/15	Americans for Tax Reform Foundation	3,000
10/08/15	Atlas Economic Research Foundation	5,000
10/08/15	Battleground Academy of Franklin Tennessee	5,000
10/08/15	Blaine County Hunger Coalition, Inc	5,000
10/08/15	Breakthrough Miami, Inc	5,000
10/08/15	Capital Research Center	10,000
10/08/15	Cato Institute	5,000
10/08/15	Center for Freedom & Prosperity Foundation	5,000
10/08/15	Center for Security Policy	3,000
10/08/15	Clare Booth Luce Policy Institute	3,500
10/08/15	College of the Atlantic	5,000
10/08/15	Competitive Enterprise Institute	4,000
10/08/15	David Horowitz Freedom Center	4,000
10/08/15	Deering Estate Foundation	10,000
10/08/15	The Discovery Institute	3,000
10/08/15	Fairchild Tropical Garden	2,500
10/08/15	Foxcroft School	2,500
10/08/15	Friends of Acadia	5,000
10/08/15	Hart Foundation	5,000
10/08/15	The Heritage Foundation	4,000
10/08/15	The Heritage Foundation of Franklin & Williamson County	5,000
10/08/15	Hospice Volunteers of Hancock County	2,500
10/08/15	Ice Dance International	10,000
10/08/15	Institute for Humane Studies	4,000
10/08/15	Institute of World Politics	5,000
10/08/15	Intercollegiate Studies Institute	4,000
10/08/15	International Foundation for Art Research	5,000
10/08/15	Jesup Memorial Library	5,000
10/08/15	Leadership Institute	4,000
10/08/15	Media Research Center	5,000
10/08/15	Mercatus Center	4,000
10/08/15	Mount Desert Nursing Association	2,500
10/08/15	Mount Desert Police Association	3,000
10/08/15	Musical Arts Association of Miami	2,500
10/08/15	Nashville Sailing Foundation Harbor Island Yacht Club	5,000
10/08/15	National Tropical Botanical Garden The Kampong	5,000
10/08/15	Northeast Harbor Ambulance Service Inc	2,500
10/08/15	Ransom Everglades	10,000
10/08/15	Reason Foundation	4,000
10/08/15	Sun Valley Summer Symphony (Portion of a \$15,000 contribution)	11,500
	TOTAL	\$ 200,000

John Rau, Foundation Manager