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Return of Private Foundation
or Section 4947(a)(1) Trust Treated as Private Foundation

2015

Open to Public Inspection

For calendar year 2015, or tax year beginning

, 2015, and ending

Name of foundation

HS FOUNDATION

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

31313 NORTHWESTERN HWY

Room/suite
223

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

FARMINGTON HILLS

MI 48334

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 |

H Check type of organization:

 Section 501(c)(3) exempt private foundation Section 4947(a)(1) nonexempt charitable trust Other taxable private foundationI Fair market value of all assets at end of year
(from Part II, column (c), line 16)J Accounting method: Cash Accrual

► \$ 719,858. (Part I, column (d) must be on cash basis)

Part I Analysis of Revenue and

Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions.))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received (attach schedule)				
2 Ck ► <input checked="" type="checkbox"/> If the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments				
4 Dividends and interest from securities				
5 a Gross rents	14,650.	12,037.	2,613.	
b Net rental income or (loss)				
6 a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)		28,663.		
8 Net short-term capital gain			0.	
9 Income modifications				
10 a Gross sales less returns and allowances				
b Less cost of goods sold				
c Gross profit or (loss) (attach schedule)				
11 Other income (attach schedule)				
	MISCELLANEOUS	20.	20.	
12 Total. Add lines 1 through 11.	14,670.	40,720.	2,613.	
13 Compensation of officers, directors, trustees, etc.				
14 Other employee salaries and wages				
15 Pension plans, employee benefit plans				
16 a Legal fees (attach schedule)				
b Accounting fees (attach schedule)	350.	350.		
c Other prof fees (attach sch)	2,450.	2,450.		
17 Interest				
18 Taxes (attach schedule) (See line 18 is sum)	640.	640.		
19 Depreciation (attach schedule) and depletion				
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (attach schedule)				
	BROKERAGE FEES	4,493.	4,493.	
24 Total operating and administrative expenses. Add lines 13 through 23	7,933.	7,933.		
25 Contributions, gifts, grants paid	32,596.			32,596.
26 Total expenses and disbursements. Add lines 24 and 25	40,529.	7,933.		32,596.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-25,859.			
b Net investment income (if negative, enter -0-)		32,787.		
c Adjusted net income (if negative, enter -0-)			2,613.	

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ADMINISTRATIVE EXPENSES

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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	1 Cash – non-interest-bearing			
	2	2 Savings and temporary cash investments	1,951.	6,960.	6,960.
	3	3 Accounts receivable			
		Less: allowance for doubtful accounts			
	4	4 Pledges receivable			
		Less: allowance for doubtful accounts			
	5	5 Grants receivable			
	6	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	7 Other notes and loans receivable (attach sch)			
		Less: allowance for doubtful accounts			
	8	8 Inventories for sale or use	400.	400.	400.
	9	9 Prepaid expenses and deferred charges			
	10a	10a Investments – U.S. and state government obligations (attach schedule)			
	b	b Investments – corporate stock (attach schedule)	740,751.	712,498.	712,498.
	c	c Investments – corporate bonds (attach schedule)			
	11	11 Investments – land, buildings, and equipment: basis			
	Less accumulated depreciation (attach schedule)				
12	12 Investments – mortgage loans				
13	13 Investments – other (attach schedule)				
14	14 Land, buildings, and equipment: basis				
	Less accumulated depreciation (attach schedule)				
15	15 Other assets (describe)				
16	16 Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	743,102.	719,858.	719,858.	
LIABILITIES	17	17 Accounts payable and accrued expenses			
	18	18 Grants payable			
	19	19 Deferred revenue			
	20	20 Loans from officers, directors, trustees, & other disqualified persons			
	21	21 Mortgages and other notes payable (attach schedule)			
	22	22 Other liabilities (describe)			
	23 Total Liabilities (add lines 17 through 22)				
NET ASSETS	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31.				
	24	24 Unrestricted			
	25	25 Temporarily restricted			
	26	26 Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31.			
	27	27 Capital stock, trust principal, or current funds	500,000.	500,000.	
	28	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	29 Retained earnings, accumulated income, endowment, or other funds	243,102.	219,858.	
	30	30 Total net assets or fund balances (see instructions)	743,102.	719,858.	
	31	31 Total Liabilities and net assets/fund balances (see instructions)	743,102.	719,858.	

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	743,102.
2	Enter amount from Part I, line 27a	2	-25,859.
3	Other increases not included in line 2 (itemize) ► REALIZED GAIN	3	28,663.
4	Add lines 1, 2, and 3	4	745,906.
5	Decreases not included in line 2 (itemize) ► UNREALIZED LOSS	5	26,048.
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	719,858.

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 shares MLC Company)			(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a PUBLICLY TRADED SECURITIES					
b CAPITAL GAIN DISTRIBUTION			P	Various	Various
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 383,252.			368,098.	15,154.	
b 13,509.			0.	13,509.	
c					
d					
e					
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69					
(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	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
a				15,154.	
b				13,509.	
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	28,663.
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	-1,384.

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	31,992.	730,918.	0.043770
2013	32,478.	681,860.	0.047631
2012	34,665.	630,414.	0.054988
2011	35,567.	629,407.	0.056509
2010	39,069.	606,816.	0.064384
2 Total of line 1, column (d)		2	0.267282
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	0.053456
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5.		4	732,063.
5 Multiply line 4 by line 3		5	39,133.
6 Enter 1% of net investment income (1% of Part I, line 27b)		6	328.
7 Add lines 5 and 6.		7	39,461.
8 Enter qualifying distributions from Part XII, line 4		8	32,596.

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)

1 a 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 Instrs)		
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here		1 656.
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		3 656.
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-		5 656.
6 Credits/Payments:		
a 2015 estimated tax pmts and 2014 overpayment credited to 2015		6a 822.
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		7 822.
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		10 166.
11 Enter the amount of line 10 to be: Credited to 2016 estimated tax		11 166. Refunded

Part VII-A Statements Regarding Activities

1 a 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?	Yes	No	
1 a	X		
1 b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	Yes	No	
1 b	X		
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.			
1 c Did the foundation file Form 1120-POL for this year?	Yes	No	
1 c	X		
1 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	\$
1 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?	Yes	No	
2	X		
If 'Yes,' attach a detailed description of the activities.			
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If 'Yes,' attach a conformed copy of the changes	Yes	No	
3	X		
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	Yes	No	
4 a	X		
4 b If 'Yes,' has it filed a tax return on Form 990-T for this year?	Yes	No	
4 b	X		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?	Yes	No	
5	X		
If 'Yes,' attach the statement required by General Instruction T.			
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:			
• By language in the governing instrument, or			
• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?			
6	X		
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, col (c), and Part XV	Yes	No	
7	X		
8 a Enter the states to which the foundation reports or with which it is registered (see instructions)			
MI – Michigan			
8 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	Yes	No	
8 b	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)? If 'Yes,' complete Part XIV	Yes	No	
9	X		
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses	Yes	No	
10	X		

Part VII-A Statements Regarding Activities (continued)

11		X
12		X
13	X	
Website address ► <u>N/A</u>		
14	The books are in care of ► <u>SINGER & ASSOCIATES CPA'S</u> Telephone no. ► <u>(248) 737-2300</u> Located at ► <u>31313 N.W. HWY. #223</u> <u>FARMINGTON HILLS MI</u> ZIP + 4 ► <u>48334</u>	
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 – Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year ► <u>15</u>	
16	Yes	No
16	X	
See the instructions for exceptions and filing requirements for FinCEN Form 114. If 'Yes,' enter the name of the foreign country ►		

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

File Form 4720 if any item is checked in the 'Yes' column, unless an exception applies.

	Yes	No
1 a During the year did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(6) Agree to pay money or property to a government official? (Exception. Check 'No' if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If any answer is 'Yes' to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?		
Organizations relying on a current notice regarding disaster assistance check here ► <input type="checkbox"/>		
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?		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 ► <u>20 __ , 20 __ , 20 __ , 20 __</u>		
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.)		
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ► <u>20 __ , 20 __ , 20 __ , 20 __</u>		
3 a 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.)		
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
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?		X

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

5 a 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)?

5 b

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).

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

6 b

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

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

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

7 b

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
JEROME SOBLE 3819 LAPLAYA ORCHARD LAKE MI 48324	PRES.	0.	0.	0.
MARILYN SOBLE 3819 LAPLAYA ORCHARD LAKE MI 48324	V. P.	0.	0.	0.
MARC SOBLE 34360 NORTHWICK FARMINGTON HILLS MI 48331	SEC. / TREAS.	0.	0.	0.

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

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000				None

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 ► None

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		0.
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.

Total. Add lines 1 through 3

BAA

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	736,203.
b Average of monthly cash balances	1b	7,008.
c Fair market value of all other assets (see instructions)	1c	
d Total (add lines 1a, b, and c)	1d	743,211.
e Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2 Acquisition indebtedness applicable to line 1 assets	2	
3 Subtract line 2 from line 1d	3	743,211.
4 Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	11,148.
5 Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	732,063.
6 Minimum investment return. Enter 5% of line 5	6	36,603.

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	36,603.
2 a Tax on investment income for 2015 from Part VI, line 5	2a	656.
b Income tax for 2015. (This does not include the tax from Part VI)	2b	
c Add lines 2a and 2b	2c	656.
3 Distributable amount before adjustments. Subtract line 2c from line 1	3	35,947.
4 Recoveries of amounts treated as qualifying distributions	4	
5 Add lines 3 and 4	5	35,947.
6 Deduction from distributable amount (see instructions)	6	
7 Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	35,947.

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	32,596.
b Program-related investments — total from Part IX-B.	1b	
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	32,596.
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	0.
6 Adjusted qualifying distributions. Subtract line 5 from line 4	6	32,596.

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				35,947.
2 Undistributed income, if any, as of the end of 2015.			0.	
a Enter amount for 2014 only				
b Total for prior years. 20 , 20 , 20				
3 Excess distributions carryover, if any, to 2015:				
a From 2010	9,510.			
b From 2011	4,703.			
c From 2012	3,498.			
d From 2013	0.			
e From 2014	0.			
f Total of lines 3a through e	17,711.			
4 Qualifying distributions for 2015 from Part XII, line 4: ► \$ 32,596.				
a Applied to 2014, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required – see instructions)				
c Treated as distributions out of corpus (Election required – see Instructions)				
d Applied to 2015 distributable amount				32,596.
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).)	3,351.			3,351.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e. Subtract line 5	14,360.			
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 2015. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2016				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required – see instructions)				
8 Excess distributions carryover from 2010 not applied on line 5 or line 7 (see instructions)	6,159.			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	8,201.			
10 Analysis of line 9:				
a Excess from 2011 . . .	4,703.			
b Excess from 2012 . . .	3,498.			
c Excess from 2013 . . .	0.			
d Excess from 2014 . . .	0.			
e Excess from 2015 . . .	0.			

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Form 990-PF (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	<input type="checkbox"/> 4942(j)(3) or			4942(j)(5)
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).)

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- 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:

- 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				
DETROIT RESCUE MISSION				
DETROIT JCC	MI			100.
ORT AMERICA	MI			860.
CONG BETH AHM				1,000.
U OF M HILLEL	MI			1,500.
SIMON WIESENTHAL CENTER	MI			1,000.
MI STATE HILLEL				150.
YAD EZRA	MI			250.
JET				500.
See Line 3a statement				436.
				26,800.
Total			► 3a	32,596.
b Approved for future payment				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclu- sion code	(d) Amount	
1 Program service revenue:					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities					14,650.
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)					14,650.
13 Total. Add line 12, columns (b), (d), and (e)				13	14,650.

(See worksheet in line 13 instructions to verify calculations.)

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

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

	Yes	No
1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		
a Transfers from the reporting foundation to a noncharitable exempt organization of:		
(1) Cash	1 a (1)	X
(2) Other assets	1 a (2)	X
b Other transactions:		
(1) Sales of assets to a noncharitable exempt organization.	1 b (1)	X
(2) Purchases of assets from a noncharitable exempt organization.	1 b (2)	X
(3) Rental of facilities, equipment, or other assets	1 b (3)	X
(4) Reimbursement arrangements	1 b (4)	X
(5) Loans or loan guarantees	1 b (5)	X
(6) Performance of services or membership or fundraising solicitations.	1 b (6)	X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1 c	X

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

2 a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If 'Yes,' complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer or trustee

9 Date

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

Signature of officer or trustee		Date	Date	X Yes	No	
Paid Preparer Use Only	Print type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	TERRI SINGER, C.P.A.		<i>Singer CPA</i>	04/25/16	P00959700	
	Firm's name	► SINGER & ASSOCIATES CPAs			Firm's EIN ► 26-4368129	
	Firm's address	► 31313 NORTHWESTERN HWY STE 223 FARMINGTON HILLS MI 48334-2577			Phone no (248) 737-2300	

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Form 990-PF (2015)

Form 990-PF, Page 1, Part I, Line 18

Line 18 Stmt

Taxes	Rev/Exp Book	Net Inv Inc	Adj Net Inc	Charity Disb
FORM 990	540.	540.		
FOREIGN	80.	80.		
OTHER	20.	20.		
Total	640.	640.		

Form 990-PF, Page 11, Part XV, line 3a

Line 3a statement

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Found- ation status of re- cipient	Purpose of grant or contribution	Person or Business Checkbox
				Amount
<i>a Paid during the year</i>				
<u>HILLEL SUN COAST</u>				Person or Business <input type="checkbox"/>
				150.
<u>PRO CHOICE AMERICA</u>				Person or Business <input type="checkbox"/>
				100.
<u>AMERICAN RED CROSS</u>				Person or Business <input type="checkbox"/>
				1,000.
<u>KADIMA</u>				Person or Business <input type="checkbox"/>
				300.
<u>US HOLOCAUST CENTER</u>				Person or Business <input type="checkbox"/>
				1,000.
<u>JARC</u>				Person or Business <input type="checkbox"/>
				1,000.
<u>YESHIVA BETH YEHUDAH</u>				Person or Business <input type="checkbox"/>
				1,000.
<u>SALVATION ARMY</u>				Person or Business <input type="checkbox"/>
				500.
<u>MI</u>				
<u>STAND WITH US</u>				Person or Business <input type="checkbox"/>
				500.
<u>CHILDREN OF CHERNOBYL</u>				Person or Business <input type="checkbox"/>
				100.
<u>JNF</u>				Person or Business <input type="checkbox"/>
				1,100.

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

Continued

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	Person or Business Checkbox
				Amount
a Paid during the year				
<u>AMER. FRIENDS HEBREW UNIV</u>				Person or Business <input type="checkbox"/> 500.
<u>NATL JEWISH HEALTH</u>				Person or Business <input type="checkbox"/> 200.
<u>AMER. FRIENDS BARILAN UNIV</u>				Person or Business <input type="checkbox"/> 1,000.
<u>UNITED NEGRO COLLEGE FUND</u>				Person or Business <input type="checkbox"/> 500.
<u>SOUTHERN POVERTY LAW CTR</u>				Person or Business <input type="checkbox"/> 500.
<u>UNITED WAY</u>				Person or Business <input type="checkbox"/> 500.
<u>AMER TECHNION SOCIETY</u>				Person or Business <input type="checkbox"/> 1,000.
<u>GLEANERS FOOD BANK</u>				Person or Business <input type="checkbox"/> 200.
<u>MI</u>				
<u>RINGLING COLLEGE OF ART</u>				Person or Business <input type="checkbox"/> 1,000.
<u>CAMERA</u>				Person or Business <input type="checkbox"/> 200.
<u>CHABAD HOUSE</u>				Person or Business <input type="checkbox"/> 500.
<u>JEWISH BRAILLE INST.</u>				Person or Business <input type="checkbox"/> 100.
<u>WAYNE STATE UNIV MATH PIPELINE</u>				Person or Business <input type="checkbox"/>
<u>DETROIT MI</u>				1,000.
<u>JTS</u>				Person or Business <input type="checkbox"/> 200.
<u>CHARACH GALLERY</u>				Person or Business <input type="checkbox"/> 250.

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

Continued

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	Person or Business Checkbox
				Amount
<u>COMFORT BEARS FOR KIDS</u>				Person or Business <input type="checkbox"/> 250.
<u>USCJ</u>				Person or Business <input type="checkbox"/> 150.
<u>PLANNED PARENTHOOD</u>				Person or Business <input type="checkbox"/> 300.
<u>FL JEWISH FEDERATION</u>				Person or Business <input type="checkbox"/>
<u>SARASOTA FL</u>				500.
<u>WEIZMAN INST</u>				Person or Business <input type="checkbox"/>
<u>BLOOMFIELD HILLS MI</u>				1,000.
<u>AKIVA HEBREW DAY SCHOOL</u>				Person or Business <input type="checkbox"/> 500.
<u>YESHIVAH UNIV</u>				Person or Business <input type="checkbox"/>
<u>NEW YORK NY</u>				1,000.
<u>BNAI BRITH</u>				Person or Business <input type="checkbox"/> 100.
<u>AMER SOC FOR YAD YESHEN</u>				Person or Business <input type="checkbox"/> 250.
<u>HAVEN</u>				Person or Business <input type="checkbox"/> 100.
<u>FORGOTTEN HARVEST</u>				Person or Business <input type="checkbox"/> 200.
<u>MICHIGAN JEWISH SPORTS HALL</u>				Person or Business <input type="checkbox"/> 300.
<u>ISRAEL TENNIS CTR FOUNDATION</u>				Person or Business <input type="checkbox"/> 500.
<u>JVS</u>				Person or Business <input type="checkbox"/> 250.
<u>PIDF</u>				Person or Business <input type="checkbox"/> 500.

Form 990-PF, Page 11, Part XV, line 3a
Line 3a statement

Continued

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	Person or Business Checkbox
				Amount
a Paid during the year				
<u>CRANIS CHILDRENS FUND</u>				Person or Business <input type="checkbox"/> 250.
<u>MLPP</u>				Person or Business <input type="checkbox"/> 200.
<u>ALYN HOSPITAL</u>				Person or Business <input type="checkbox"/> 100.
<u>CONG BAIS CHABAD FARMINGTON</u>				Person or Business <input type="checkbox"/> 500.
<u>FARMINGTON MI</u>				AMER FRIENDS MAGEN DAVID ADOM Person or Business <input type="checkbox"/> 300.
<u>SMILE TRAIN</u>				Person or Business <input type="checkbox"/> 100.
<u>LEUKEMIA & LYMPHOMA</u>				Person or Business <input type="checkbox"/> 100.
<u>ORTHODOX RABBIS</u>				Person or Business <input type="checkbox"/> 500.
<u>GOLDSTEIN YOUTH VILLAGE</u>				Person or Business <input type="checkbox"/> 1,000.
<u>NORTHSTAR REACH</u>				Person or Business <input type="checkbox"/> 1,000.
<u>HEBREW FREE LOAN</u>				Person or Business <input type="checkbox"/> 1,000.
<u>FRIENDS BNAI DAVID CEMETERY</u>				Person or Business <input type="checkbox"/> 1,000.
<u>ALZHEIMERS</u>				Person or Business <input type="checkbox"/> 100.
<u>HEART TO HART</u>				Person or Business <input type="checkbox"/> 300.
<u>SPECIAL OLYMPICS</u>				Person or Business <input type="checkbox"/> 50.

Form 990-PF, Page 11, Part XV, line 3a

Continued

Line 3a statement

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	Person or Business Checkbox
Name and address (home or business)				Amount
<i>a Paid during the year</i>			FOR RECIPIENT TO CARRY ON CHARITABLE ENDEAVOR	Person or Business <input type="checkbox"/>
Total				<u>26,800.</u>

Total

26,800.