Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning , and ending

Name of foundation
RICHARD A. BUSEMEYER ATHEIST FOUNDATION

A Employer identification number
65-0317422

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
440 HIDDEN VALLEY LANE

B Telephone number (see instructions)
513-948-8955

City or town, state or province, country, and ZIP or foreign postal code
CINCINNATI OH 45215

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ $ 3,367,571

J Accounting method: ☒ Cash ☐ Accrual ☐ Other (specify)
(Part I, column (d) must be on cash basis.)

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

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).)

	Line	Description	(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 (attach schedule)				
	2	Check ▶ ☒ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	20,072	15,072		
	4	Dividends and interest from securities	60,622	60,622		
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	6,670			
	b	Gross sales price for all assets on line 6a 317,928				
	7	Capital gain net income (from Part IV, line 2)		6,670		
	8	Net short-term capital gain			0	
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule) STMT 1	195	195		
	12	**Total.** Add lines 1 through 11	87,559	82,559	0	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	0			
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) STMT 2	1,000	1,000		
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see instructions) STMT 3	1,720	180		
	19	Depreciation (attach schedule) and depletion STMT 4				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications				
	23	Other expenses (att sch) STMT 5	90	90		
	24	**Total operating and administrative expenses.** Add lines 13 through 23	2,810	1,270	0	0
	25	Contributions, gifts, grants paid	300,000			300,000
	26	**Total expenses and disbursements.** Add lines 24 and 25	302,810	1,270	0	300,000
	27	Subtract line 26 from line 12:				
	a	**Excess of revenue over expenses and disbursements**	-215,251			
	b	**Net investment income** (if negative, enter -0-)		81,289		
	c	**Adjusted net income** (if negative, enter -0-)			0	

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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	Cash – non-interest-bearing	519,960	248,182	248,182
	2	Savings and temporary cash investments	164,471	188,973	188,973
	3	Accounts receivable ▶			
		Less: allowance for doubtful accounts ▶			
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (att 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)			
	b	Investments – corporate stock (attach schedule) SEE STMT 6	1,855,640	2,194,273	2,583,694
	c	Investments – corporate bonds (attach schedule) SEE STMT 7	315,622	30,147	30,928
	11	Investments – land, buildings, and equipment basis ▶			
		Less accumulated depreciation (attach sch) ▶			
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule) SEE STATEMENT 8			
	14	Land, buildings, and equipment basis ▶ 315,794			
		Less accumulated depreciation (attach sch) ▶ STMT 9	336,927	315,794	315,794
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers – see the instructions. Also, see page 1, item I)	3,192,620	2,977,369	3,367,571
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)	0	0	
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg., and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds	3,192,620	2,977,369	
	30	**Total net assets or fund balances** (see instructions)	3,192,620	2,977,369	
	31	**Total liabilities and net assets/fund balances** (see instructions)	3,192,620	2,977,369	

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	3,192,620
2	Enter amount from Part I, line 27a	2	-215,251
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	2,977,369
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	2,977,369

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Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P – Purchase D – Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	SEE WORKSHEET			
b				
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				
b				
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				
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	6,670
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 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	298,054	3,897,800	0.076467
2013	229,037	3,670,298	0.062403
2012	150,000	3,432,494	0.043700
2011	198,362	3,355,596	0.059114
2010	199,393	3,491,620	0.057106

2 **Total** of line 1, column (d)	2	0.298790
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	0.059758
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	3,743,609
5 Multiply line 4 by line 3	5	223,711
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	813
7 Add lines 5 and 6	7	224,524
8 Enter qualifying distributions from Part XII, line 4	8	300,000

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.

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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 ▶ ☐ 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			1	813
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	813
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	813
6	Credits/Payments:				
a	2015 estimated tax payments and 2014 overpayment credited to 2015	6a	1,960		
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	1,960
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	1,147
11	Enter the amount of line 10 to be: **Credited to 2016 estimated tax** ▶ 1,147 **Refunded** ▶			11	

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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for the definition)?	1b		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.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
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		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	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		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?	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	7	X	
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	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	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address ▶ N/A

14 The books are in care of ▶ DANIEL BUSEMEYER Telephone no ▶ 513-948-8955
440 HIDDEN VALLEY LANE
Located at ▶ CINCINNATI OH ZIP+4 ▶ 45215

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

			Yes	No
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?	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
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)?	N/A	1b		
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
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?	N/A	1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)).				
a	At the end of tax year 2015, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2015? If "Yes," list the years ▶ 20 , 20 , 20 , 20	☐ Yes ☒ No			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement – see instructions)	N/A	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. ▶ 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? (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?		4a		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?		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)?	N/A	**5b**		
	Organizations relying on a current notice regarding disaster assistance check here	▶ ☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	N/A ☐ Yes ☐ No			
	If "Yes," attach the statement required by Regulations section 53 4945–5(d)				
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No			
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**6b**		X
	If "Yes" to 6b, file Form 8870				
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No			
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	**7b**		

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

1 List all officers, directors, trustees, foundation managers and their compensation (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
DANIEL BUSEMEYER 440 HIDDEN VALLEY LANE	CINCINNATI OH 45215	PRESIDENT/ T 2.00	0	0	0
MICHAEL BUSEMEYER 2380 CARRIAGE GATE LANE	MAINEVILLE OH 45039	VP/DIR 1.00	0	0	0
STEVEN BUSEMEYER 16727 SPINNAKER LANE	CORNELIUS NC 28031	SEC/DIR 1.00	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 ▶ 0

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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 ▶		

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 (see instructions)

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	
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	2,794,798
b	Average of monthly cash balances	1b	679,560
c	Fair market value of all other assets (see instructions)	1c	326,260
d	**Total** (add lines 1a, b, and c)	1d	3,800,618
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	3,800,618
4	Cash deemed held for charitable activities Enter 1½% of line 3 (for greater amount, see instructions)	4	57,009
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,743,609
6	**Minimum investment return.** Enter 5% of line 5	6	187,180

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	187,180
2a	Tax on investment income for 2015 from Part VI, line 5 2a 813		
b	Income tax for 2015. (This does not include the tax from Part VI) 2b		
c	Add lines 2a and 2b	2c	813
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	186,367
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	186,367
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	186,367

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	300,000
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	300,000
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	813
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	299,187

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					186,367
2 Undistributed income, if any, as of the end of 2015:					
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	19,714				
b From 2011	33,858				
c From 2012					
d From 2013	47,448				
e From 2014	107,056				
f **Total** of lines 3a through e		208,076			
4 Qualifying distributions for 2015 from Part XII, line 4: ▶ $ 300,000					
a Applied to 2014, but not more than line 2a					
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					186,367
e Remaining amount distributed out of corpus		113,633			
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)					
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		321,709			
b Prior years' undistributed income Subtract line 4b from line 2b					
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					
d Subtract line 6c from line 6b Taxable amount – see instructions					
e Undistributed income for 2014. Subtract line 4a from line 2a Taxable amount – see instructions					
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)		19,714			
9 **Excess distributions carryover to 2016.** Subtract lines 7 and 8 from line 6a		301,995			
10 Analysis of line 9:					
a Excess from 2011	33,858				
b Excess from 2012					
c Excess from 2013	47,448				
d Excess from 2014	107,056				
e Excess from 2015	113,633				

DAA

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

1a 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	Prior 3 years			(e) Total
	(a) 2015	(b) 2014	(c) 2013	(d) 2012	
2a 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))

N/A

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

N/A

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:

DANIEL BUSEMEYER
440 HIDDEN VALLEY LANE CINCINNATI OH 45215

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

BRIEF DESCRIPTION OF REQUEST

c Any submission deadlines

NONE

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

NON-RELIGIOUS PURPOSE

Part XV Supplementary Information (continued)

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

Recipient Name and address (home or business)	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
a Paid during the year SEE STATEMENT 10				300,000
Total			▶ 3a	300,000
b Approved for future payment N/A				
Total			▶ 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion 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			14	20,072	
4 Dividends and interest from securities			14	60,622	
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			18	6,670	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue: a					
b CLASS ACTION SETTLEMENT			14	195	
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)		0		87,559	0

13 **Total.** Add line 12, columns (b), (d), and (e) 13 87,559

(See worksheet in line 13 instructions to verify calculations)

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

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)
3	INVESTMENT INCOME
4	INVESTMENT INCOME
8	INVESTMENT INCOME
11A	INVESTMENT INCOME

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	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		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.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

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

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under 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

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Dan Bu[signature] | 5-10-16 | PRESIDENT/ TREASURER

Signature of officer or trustee | Date | Title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
SANDRA SHOEMAKER EAST	Sandra S East	5-6-16	
Firm's name ▶ BLUE & CO., LLC		PTIN	P00070477
Firm's address ▶ 30 GARFIELD PL STE 540 CINCINNATI, OH 45202-4366		Firm's EIN ▶	35-1178661
		Phone no	513-721-7590

DAA

Form **990-PF** | **Capital Gains and Losses for Tax on Investment Income** | **2015**

For calendar year 2015, or tax year beginning , and ending

Name: RICHARD A. BUSEMEYER ATHEIST FOUNDATION

Employer Identification Number: 65-0317422

	(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)
(1)	APPALACHIAN POWER 3.4% 15 NOTES	P	01/27/11	05/24/15
(2)	BROADCOM CORP	P	04/15/11	08/27/15
(3)	BULLHEAD 5% 19 TAX EXIT	P	06/20/14	07/01/15
(4)	COVIDIEN INTL FI 2.8%	P	02/24/11	06/15/15
(5)	DOW CHEMICAL CO 3.5%	P	09/29/10	09/15/15
(6)	HARSCO CORP 2.7%	P	03/24/11	10/15/15
(7)	JB HUNT TRANSPT 3.375%	P	09/20/10	09/15/15
(8)	JOHN DEERE CAPITAL	P	05/28/10	06/15/15
(9)	SYMANTEC CORP 2.75%	P	02/07/11	09/15/15
(10)	LT CG DISTRIBUTIONS			
(11)				
(12)				
(13)				
(14)				
(15)				

	(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)
(1)	25,000		25,658	-658
(2)	33,790		25,783	8,007
(3)	100,000		104,782	-4,782
(4)	25,000		25,347	-347
(5)	25,000		25,052	-52
(6)	25,000		25,097	-97
(7)	25,000		25,084	-84
(8)	25,000		25,000	
(9)	30,000		29,455	545
(10)	4,138			4,138
(11)				
(12)				
(13)				
(14)				
(15)				

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))
(1)				-658
(2)				8,007
(3)				-4,782
(4)				-347
(5)				-52
(6)				-97
(7)				-84
(8)				
(9)				545
(10)				4,138
(11)				
(12)				
(13)				
(14)				
(15)				

Federal Statements

Statement 1 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
CLASS ACTION SETTLEMENT	$ 195	$ 195	$
TOTAL	$ 195	$ 195	$ 0

Statement 2 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING FEES	$ 1,000	$ 1,000	$	$
TOTAL	$ 1,000	$ 1,000	$ 0	$ 0

Statement 3 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FLORIDA ANNUAL FILING FEE	$ 61	$	$	$
FOREIGN TAX	180	180		
OHIO ANNUAL FILING FEE	200			
FEDERAL INCOME TAX	1,279			
TOTAL	$ 1,720	$ 180	$ 0	$ 0

Federal Statements

Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation

Description							
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
1508 E KEMPER RD							
1/01/11	$ 415,455	$		0	$	$	$
TOTAL	$ 415,455	$ 0			$ 0	$ 0	$ 0

Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
EXPENSES				
POSTAGE	45	45		
MISCELLANEOUS	24	24		
ADR FEES	21	21		
TOTAL	$ 90	$ 90	$ 0	$ 0

Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
STOCKS - SCHEDULE ATTACHED	$ 1,770,640	$ 2,109,273	COST	$ 2,494,664
MUTUAL FUNDS - SCHEDULE ATTACHED	85,000	85,000	COST	89,030
TOTAL	$ 1,855,640	$ 2,194,273		$ 2,583,694

Federal Statements

Statement 7 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
BONDS - SCHEDULE ATTACHED	$ 315,622	$ 30,147	COST	$ 30,928
TOTAL	$ 315,622	$ 30,147		$ 30,928

Statement 8 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
LAND CONTRACT - 1508 E. KEMPER RD	$	$	COST	$
TOTAL	$ 0	$ 0		$ 0

Statement 9 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
1508 E. KEMPER RD	$ 336,927	$ 315,794	$	$ 315,794
TOTAL	$ 336,927	$ 315,794	$ 0	$ 315,794

Federal Statements

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description
BRIEF DESCRIPTION OF REQUEST

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description
NONE

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description
NON-RELIGIOUS PURPOSE

Federal Statements

Statement 10 - Form 990-PF, Part XV, Line 3a - Grants and Contributions Paid During the Year

Name / Address	Address / Relationship	Status	Purpose	Amount
ACLU NEW YORK NY 10004-2400	125 BROAD STREET		GENERAL FUND	20,000
COMPASSION & CHOICES DENVER CO 80250	P.O. BOX 101810		GENERAL FUND	30,000
FREEDOM FROM RELIGION MADISON WI 53701	PO BOX 750		GENERAL FUND	30,000
PARTNERS IN HEALTH BOSTON MA 02215	888 COMMONWEALTH AVE.		GENERAL FUND	20,000
SAVE THE CHILDREN WESTPOINT CT 06880	54 WILTON ROAD		GENERAL FUND	25,000
SOUTHERN POVERTY LAW CENT MONTGOMERY AL 36177-7459	400 WASHINGTON AVE.		GENERAL FUND	20,000
FREESTORE FOODBANK CINCINNATI OH 45202	1141 CENTRAL PARKWAY		GENERAL FUND	25,000
FUTURES WITHOUT VIOLENCE SAN FRANCISCO CA 94129	100 MONTGOMERY STREET		GENERAL FUND	25,000
INTERNATIONAL PLANNED PARENTHOOD NEW YORK NY 10038	125 MAIDEN LANE		GENERAL FUND	25,000
GUTTMACHER INSTITUTE NEW YORK NY 10038	125 MAIDEN LANE		GENERAL FUND	25,000
MEDSHARE INTERNATIONAL DECATUR GA 30034	3240 CLIFTON SPRINGS ROAD		GENERAL FUND	25,000
HABITAT FOR HUMANITY CINCINNATI OH 45237	4910 PARA DRIVE		GENERAL FUND	15,000
TREATMENT ADVOCACY CENTER ARLINGTON VA 22203	200 N. GLEBE ROAD		GENERAL FUND	15,000
TOTAL				300,000

The Richard A. Busemeyer Atheist Foundation
Balance Sheet
As of December 31, 2013

	Cost Basis	Dec 31, 2015 FMV
Equities		
APACHE CORP	43,861.40	17,788 00
APPLE	315,226 85	478,933 00
ARCHER-DANIELS-MIDLND CO	56,008 95	73,360.00
AVIS BUDGET GROUP	24,008.95	21,774.00
BANK OF AMERICA CORP	32,665 15	31,977.00
BAXALTA INCORPORATED	14,815.33	22,442.25
BAXTER INTERNATIONAL INC	18,254.60	21,936.25
BERKSHIRE HATHAWAY B NEWCLASS B	78,000.00	132,040.00
BHP BILLITON LTD ADR FSPONSOR	33,092 93	10,948.00
CALIFORNIA RES CORP	710 03	349 50
CAMECO CORP F	26,727 60	9,555.75
CARNIVAL CORP NEW FPAIRED	25,392 14	34,050.00
CATERPILLAR INC	101,025 40	84,950.00
CHEVRON CORPORATION	45,008 95	44,980.00
CORNING INC	17,008.95	18,280 00
DU PONT EI DE NEMOUR	18,576.45	23,310.00
E M C CORP MASS	47,508.95	51,360 00
EXXON MOBIL CORPORATION	43,808.95	38,975.00
FORD MOTOR COMPANY NEW	47,508.95	70,450.00
GENERAL CABLE CP DE NEW	48,008.95	40,290 00
GENERAL MOTORS CO	46,008.95	68,020.00
HEWLETT-PACKARD COMPANY	54,498.37	82,880 00
HALLIBURTON CO HLDG CO	37,008 95	34,040.00
HESS CORPORATION	18,008.95	14,544.00
HP INC	48,620.58	106,400.00
INTERNATIONAL PAPER	17,848 95	68,810.00
INTL BUSINESS MACHINES	100,008.95	15,080.00
JOHNSON CONTROLS INC	31,473 92	40,477 25
JPMORGAN CHASE & CO	52,058.95	99,045.00
MARVELL TECH GROUP LTD F	27,596.56	13,891 50
MCDONALDS	48,508.95	59,070 00
MERCK & CO INC	27,820.19	43,576 50
MICRON TECHNOLOGY	25,118.95	19,116.00
NCR CORPORATION	17,928.95	19,568 00
OCCIDENTAL PETE CORP	19,663 80	25,353 75
PEPSICO INCORPORATED	23,774 89	42,466 00
PROCTER & GAMBLE	60,848 95	79,410.00
SOUTHWEST AIRLINES	49,508.95	64,590.00
SOUTH 32 LTD	0.00	648.55
TEVA PHARM INDS LTD ADRFSPONSOR	27,434.88	37,743.00
TRANSOCEAN INC NEW F	19,608.95	17,332 00
UNITED TECHNOLOGIES CORP	35,585.21	55,240 25
VERIZON COMMUNICATIONS	43,508 95	46,220.00
WALT DISNEY CO	98,333.95	94,572 00
WASTE MANAGEMENT INC DEL	27,272.91	42,696 00
WEATHERFORD INTL LTD F	75353.89	39,852 50
WESTERN DIGITAL CORP	18758.95	15,012.50
XEROX CORP	19,888 95	21,260.00
Total Equities	2,109,272.88	2,494,663.55
Fixed Income		
EXELON GENERATION 4%20BONDS	30,147 17	30,927 99

The Richard A. Busemeyer Atheist Foundation
Balance Sheet
As of December 31, 2013

	Cost Basis	Dec 31, 2013 FMV
Total Fixed Income	30,147.17	30,927.99
Mutual Funds		
MATTHEWS ASIAN GROWTH & INCOME	85,000 00	89,030.03
Total Mutual Funds	85,000.00	89,030 03
Schwab Cash Funds		
Sweep		
SCHWAB GOVT MONEY FUND	188,898 33	188,898 33
Cash	75.00	75.00