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Return of Private Foundation

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

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Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

2015

Open to Public Inspection

For calendar year 2015 or tax year beginning

, and ending

Name of foundation IGER BAY FOUNDATION EA0210983 C/O GOLDMAN SACHS TRUST COMPANY OF DE		A Employer identification number 80-0875813
Number and street (or P.O. box number if mail is not delivered to street address) 200 BELLEVUE PARKWAY, SUITE 250	Room/suite	B Telephone number 302-778-5412
City or town, state or province, country, and ZIP or foreign postal code WILMINGTON, DE 19809-3747		C If exemption application is pending, check here ☐
G Check all that apply ☐ Initial return ☐ Final return ☒ Address change ☐ Initial return of a former public charity ☐ Amended return ☒ Name change		D 1 Foreign organizations, check here ☐ 2 Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 16,036,935. (Part I, column (d) must be on cash basis)	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____	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).)		(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	1,902,083.		N/A	
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	166,259.	166,259.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	1,589,097.			
	b Gross sales price for all assets on line 6a	1,969,932.			
	7 Capital gain net income (from Part IV, line 2)		1,589,097.		
	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	15,991.	0.		STATEMENT 2	
12 Total. Add lines 1 through 11	3,673,430.	1,755,356.			
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	24,707.	12,354.		12,354.
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees				
	b Accounting fees				
	c Other professional fees				
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion				
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses				
	24 Total operating and administrative expenses. Add lines 13 through 23	24,707.	12,354.		12,354.
	25 Contributions, gifts, grants paid	1,023,833.			1,023,833.
26 Total expenses and disbursements. Add lines 24 and 25	1,048,540.	12,354.		1,036,187.	
27 Subtract line 26 from line 12	2,624,890.				
a Excess of revenue over expenses and disbursements		1,743,002.			
b Net investment income (if negative, enter -0-)					
c Adjusted net income (if negative, enter -0-)			N/A		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end of year amounts only	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	458.	417.	417.
	2	Savings and temporary cash investments	602,566.	1,702,034.	1,702,034.
	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			
	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 3	1,343,385.	2,864,633.	14,334,484.
	c	Investments - corporate bonds			
	11	Investments - land, buildings and equipment basis ▶			
Liabilities		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)	1,946,409.	4,567,084.	16,036,935.
	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
Net Assets or Fund Balances	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable			
	22	Other liabilities (describe ▶)			
	23	Total liabilities (add lines 17 through 22)	0.	0.	
		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	1,946,409.	4,567,084.	
	28	Paid-in or capital surplus, or land, bldg, and equipment fund	0.	0.	
	29	Retained earnings, accumulated income, endowment, or other funds	0.	0.	
	30	Total net assets or fund balances	1,946,409.	4,567,084.	
	31	Total liabilities and net assets/fund balances	1,946,409.	4,567,084.	

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	1,946,409.
2	Enter amount from Part I, line 27a	2	2,624,890.
3	Other increases not included in line 2 (itemize) ▶	3	0.
4	Add lines 1, 2, and 3	4	4,571,299.
5	Decreases not included in line 2 (itemize) ▶ PRIOR PERIOD ADJUSTMENT	5	4,215.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	4,567,084.

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 18,200 SHS DISNEY WALT CO COM	P	12/02/08	05/12/15
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 1,969,932.		380,835.	1,589,097.
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV 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			1,589,097.
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	1,589,097.
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	1,738,462.	7,194,781.	.241628
2013	508,277.	6,263,088.	.081154
2012	0.	3,616,583.	.000000
2011			
2010			

2 Total of line 1, column (d)	2	.322782
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	.107594
4 Enter the net value of noncharitable-use assets for 2015 from Part X, line 5	4	12,795,406.
5 Multiply line 4 by line 3	5	1,376,709.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	17,430.
7 Add lines 5 and 6	7	1,394,139.
8 Enter qualifying distributions from Part XII, line 4 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	8	1,036,187.

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	34,860.
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	34,860.
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	34,860.
6 Credits/Payments			
a 2015 estimated tax payments and 2014 overpayment credited to 2015	6a	480.	
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	480.	
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	34,380.	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10		
11 Enter the amount of line 10 to be Credited to 2016 estimated tax ☐ 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?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c 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? 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?	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) ☐ DE		
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? Website address ▶ N/A	13	X
14 The books are in care of ▶ LONN SELBST Telephone no ▶ 302-778-5414 Located at ▶ 200 BELLEVUE PARKWAY, SUITE 250, WILMINGTON, DE ZIP+4 ▶ 19809-3747		
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 ▶	16	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? ☐ Yes ☒ No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☒ Yes ☐ No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No (6) Agree to pay money or property to a government official? (Exception: Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here ▶ ☐	1b	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? ☐ Yes ☒ 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? ☐ 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

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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

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

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.

(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
GOLDMAN SACHS TRUST CO. 200 BELLEVUE PARKWAY, SUITE 250 WILMINGTON, DE 19809-3747	ADMINISTRATIVE TRUSTEE 10.00	24,707.	0.	0.
ROBERT A. IGER 15 OAKMONT DRIVE LOS ANGELES, CA 90049	INDIVIDUAL TRUSTEE 0.00	0.	0.	0.
KRISTINE BAY 15 OAKMONT DRIVE LOS ANGELES, CA 90049	INDIVIDUAL TRUSTEE 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	
	0.
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 NONE	
	0.
2	
3 All other program-related investments. See instructions	
Total Add lines 1 through 3	0.

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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	11,407,697.
b	Average of monthly cash balances	1b	1,582,563.
c	Fair market value of all other assets	1c	
d	Total (add lines 1a, b, and c)	1d	12,990,260.
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	12,990,260.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	194,854.
5	Net value of noncharitable-use assets . Subtract line 4 from line 3. Enter here and on Part V, line 4	5	12,795,406.
6	Minimum investment return . Enter 5% of line 5	6	639,770.

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	639,770.
2a	Tax on investment income for 2015 from Part VI, line 5	2a	34,860.
b	Income tax for 2015 (This does not include the tax from Part VI)	2b	
c	Add lines 2a and 2b	2c	34,860.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	604,910.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	604,910.
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	604,910.

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	1,036,187.
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	1,036,187.
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	0.
6	Adjusted qualifying distributions . Subtract line 5 from line 4	6	1,036,187.

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				604,910.
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				
b From 2011				
c From 2012				
d From 2013				221,562.
e From 2014				1,379,667.
f Total of lines 3a through e	1,601,229.			
4 Qualifying distributions for 2015 from Part XII, line 4 ▶ S 1,036,187.				
a Applied to 2014, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2015 distributable amount				604,910.
e Remaining amount distributed out of corpus	431,277.			
5 Excess distributions carryover applied to 2015 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below.				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	2,032,506.			
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				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2010 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2016. Subtract lines 7 and 8 from line 6a	2,032,506.			
10 Analysis of line 9				
a Excess from 2011				
b Excess from 2012				
c Excess from 2013				221,562.
d Excess from 2014				1,379,667.
e Excess from 2015				431,277.

N/A

2015.03040 IGER BAY FOUNDATION EA02109 80087581

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				
CHARITABLE GIFTS THE PAINTED TURTLE 1300 4TH STREET, SUITE 300 SANTA MONICA, CA 90401		PC	SUPPORT OF THE PAINTED TURTLE	5,000.
CHARITABLE GIFTS CAMPBELL HALL 4533 LAUREL CANYON BLVD NORTH HOLLYWOOD, CA 90048		PC	SUPPORT OF CAMPBELL HALL	10,000.
CHARITABLE GIFTS CITY YEAR, INC 606 S. OLIVE STREET 2ND FLOOR LOS ANGELES, CA 90014		PC	SUPPORT FOR CITY YEAR, INC	10,000.
CHARITABLE GIFTS CHILDRENS HOSPITAL LOS ANGELES FOUNDATION 510 SOUTH HEWITT STREET #111 LOS ANGELES, CA 90013		PC	SUPPORT OF CHILDRENS HOSPITAL LOS ANGELES FOUNDATION	10,000.
CHARITABLE GIFTS ALZHEIMER'S ASSOCIATION 225 N MICHIGAN AVE 17TH FL CHICAGO, IL 60601		PC	SUPPORT FOR ALZHEIMER'S ASSOCIATION	25,000.
Total	SEE CONTINUATION SHEET(S)			1,023,833.
b Approved for future payment				
NONE				
Total				0.

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512-513 or 514		(e) Related or exempt function income
		(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	166,259.	
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	1,589,097.	
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					
11	Other revenue					
a	FEDERAL TAX REFUND				15,991.	
b						
c						
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		0.		1,771,347.	0.
13	Total. Add line 12, columns (b), (d), and (e)				13	1,771,347.

(See worksheet in line 13 instructions to verify calculations)

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

[illegible]

Part XVII

- | | Yes | No |
|-------|-----|----|
| 1a(1) | | X |
| 1a(2) | | X |
| 1b(1) | | X |
| 1b(2) | | X |
| 1b(3) | | X |
| 1b(4) | | X |
| 1b(5) | | X |
| 1b(6) | | X |
| 1c | | X |

[illegible]

- ☐ Yes ☒ No

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

☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	KELLY NEUGEBAUER	<i>Kelly Neugebauer</i>	05/12/16		P01285591
	Firm's name ▶ DELOITTE TAX LLP			Firm's EIN ▶ 86-1065772	
	Firm's address ▶ 127 PUBLIC SQUARE CLEVELAND, OH 44114			Phone no 216-589-1300	

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service**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

 IGER BAY FOUNDATION EA0210983
 C/O GOLDMAN SACHS TRUST COMPANY OF DE

Employer identification number

80-0875813

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 foundationCheck 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 IGER BAY FOUNDATION EA0210983 C/O GOLDMAN SACHS TRUST COMPANY OF DE	Employer identification number 80-0875813
--	--

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	ROBERT A. IGER & KRISTINE C. BAY 15 OAKMONT DRIVE LOS ANGELES, CA 90049	\$ 1,902,083.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Employer identification number

80-0875813

[illegible]

Name of organization

Employer identification number

IGER BAY FOUNDATION EA0210983

80-0875813

C/O GOLDMAN SACHS TRUST COMPANY OF DE

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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
GS - 052409174 - INTEREST	11.	0.	11.	11.	
GS - 052409281 - DIVIDENDS	92,071.	0.	92,071.	92,071.	
GS - 052409281 - INTEREST	10.	0.	10.	10.	
STATE STREET BANK - DIVIDENDS	74,157.	0.	74,157.	74,157.	
STATE STREET BANK - USGI	10.	0.	10.	10.	
TO PART I, LINE 4	166,259.	0.	166,259.	166,259.	

FORM 990-PF OTHER INCOME STATEMENT 2

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
FEDERAL TAX REFUND	15,991.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	15,991.	0.	

FORM 990-PF CORPORATE STOCK STATEMENT 3

DESCRIPTION	BOOK VALUE	FAIR MARKET VALUE
DISNEY WALT CO COM	2,864,633.	14,334,484.
TOTAL TO FORM 990-PF, PART II, LINE 10B	2,864,633.	14,334,484.



Trust
Company

EIN 80-0875813
Statement Detail

IGER BAY FND MASTER PRINCIPAL NEW Holdings

Period Ended December 31, 2015

CASH, DEPOSITS & MONEY MARKET FUNDS

DEPOSITS & MONEY MARKET FUNDS

MONEY MARKET FUNDS

	Quantity	Market Price	Market Value / Accrued Income	Unit Cost	Adjusted Cost / Original Cost	Unrealized Gain (Loss)	Yield to Maturity / Current Yield	Estimated Annual Income
GS FINANCIAL SQUARE MONEY MARKET FUND - FST SHARES Moody's Aaa	1,702,034.460	1.0000	1,702,034.46	1.0000	1,702,034.46	0.00	0.0700	1,191.42

PUBLIC EQUITY

US EQUITY

US STOCKS

WALT DISNEY COMPANY (THE) CMN (DIS)	136,900.00	105.0800	14,237,285.00 97,199.00	22.5192	2,864,633.00	11,469,851	1.3514	194,398.00
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TOTAL PORTFOLIO

			Market Value 16,036,518.46		Adjusted Cost / Original Cost 4,566,667.46	Unrealized Gain (Loss) 11,469,851		Estimated Annual Income 195,589.42
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⁵ Original Cost is price paid by purchaser adjusted for annual original issue discount inclusions and/or return of capital adjustments, if applicable. Adjusted Cost reflects adjustments to Original Cost for market discount accretion and/or premium amortization. Adjusted cost for GRIS Portfolios and Alternative Investments are determined by inception to date contributions minus tax option to date distributions.



Trust
Company

EIN 80-0875813
Statement Detail

IGER BAY FND MASTER INCOME NEW Holdings

Period Ended December 31, 2015

CASH, DEPOSITS & MONEY MARKET FUNDS

		Quantity	Market Price	Market Value / Accrued Income	Unit Cost	Adjusted Cost / Original Cost	Unrealized Gain (Loss)	Yield to Maturity / Current Yield	Estimated Annual Income
CASH									
U.S. DOLLAR		416.86	1.0000	416.86		416.86			
TOTAL PORTFOLIO				Market Value 416.86		Adjusted Cost / % 416.86	Unrealized Gain (Loss) 0.00		Estimated Annual Income

Original Cost is price paid by purchaser adjusted for annual original issue discount inclusions and/or return of capital adjustments, if applicable. Adjusted Cost reflects adjustments to Original Cost for market discount accretion and/or premium amortization. Adjusted cost for GMS Portfolios and Alternative Investments are determined by inception to date contributions minus inception to date distributions.

Part XV Supplementary Information**3 Grants and Contributions Paid During the Year (Continuation)**

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
CHARITABLE GIFTS LOS ANGELES COUNTY MUSEUM OF ART 5905 WILSHIRE BLVD LOS ANGELES, CA 90036		PC	SUPPORT OF LOS ANGELES COUNTY MUSEUM OF ART	100,000.
CHARITABLE GIFTS HELPING HANDS OF LOS ANGELES 8700 BEVERLY BLVD STE 2416 LOS ANGELES, CA 20006		PC	SUPPORT OF HELPING HANDS OF LOS ANGELES	500.
CHARITABLE GIFTS SAINT ANNE SCHOOL 2015 COLORADO AVE SANTA MONICA, CA 90048		PC	SUPPORT OF SAINT ANNE SCHOOL	1,000.
CHARITABLE GIFTS SESAME WORKSHOP BENEFIT HEADQUARTERS 17 19 MARBLE AVE PLEASANTVILLE, NY 10570		PC	SUPPORT OF SESAME WORKSHOP BENEFIT HEADQUARTERS	5,000.
CHARITABLE GIFTS INTERNATIONAL MEDICAL CORPS 12400 WILSHIRE BLVD., SUITE 1500 LOS ANGELES, CA 90025		PC	SUPPORT FOR INTERNATIONAL MEDICAL CORPS	500.
CHARITABLE GIFTS CHILDRENS HOSPITAL LOS ANGELES FOUNDATION 4650 SUNSET BLVD STE 150 LOS ANGELES, CA 90027		PC	SUPPORT FOR CHILDRENS HOSPITAL LOS ANGELES FOUNDATION	1,000.
CHARITABLE GIFTS ITHACA COLLEGE 953 DANBY ROAD ITHACA, NY 14850		PC	SUPPORT FOR ITHACA COLLEGE	50,000.
CHARITABLE GIFTS TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA, THE PENN FUN 601 FRANKLIN BUILDING, 3451 WALNUT STREET PHILADELPHIA, PA 19104		PC	SUPPORT OF TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA, THE PENN FUND	10,000.
CHARITABLE GIFTS ACADEMY FOUNDATION 8949 WILSHIRE BLVD BEVERLY HILLS, CA 90211		PC	SUPPORT FOR ACADEMY FOUNDATION	200,000.
CHARITABLE GIFTS JAZZ AT LINCOLN CENTER 3 COLUMBUS CIRCLE, 12TH FL NEW YORK, NY 10019		PC	SUPPORT FOR JAZZ AT LINCOLN CENTER	5,000.
Total from continuation sheets				963,833.

Part XV Supplementary Information*** 3 Grants and Contributions Paid During the Year (Continuation)**

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
CHARITABLE GIFTS PHILLIPS ACADEMY PO BOX 55557 BOSTON, MA 10019		PC	SUPPORT OF PHILLIPS ACADEMY	25,000.
CHARITABLE GIFTS STEP UP WOMEN'S NETWORK 510 SOUTH HEWITT STREET #1111 LOS ANGELES, CA 90013		PC	SUPPORT OF STEP UP WOMEN'S NETWORK	5,000.
CHARITABLE GIFTS MPTF FOUNDATION 23388 MULLHOLLAND DRIVE WOODLAND HILLS, CA 91364		PC	SUPPORT OF MPTF FOUNDATION	15,000.
CHARITABLE GIFTS INTERNATIONAL WOMEN'S MEDIA FOUNDATION 1625 K STREET NW, SUITE 1275 WASHINGTON, DC 20006		PC	SUPPORT FOR INTERNATIONAL WOMEN'S MEDIA FOUNDATION	25,000.
CHARITABLE GIFTS CHILDRENS HOSPITAL LOS ANGELES FOUNDATION 4650 SUNSET BLVD STE 150 LOS ANGELES, CA 90027		PC	SUPPORT OF CHILDRENS HOSPITAL LOS ANGELES FOUNDATION	10,000.
CHARITABLE GIFTS ELIZABETH GLASER PEDIATRIC AIDS FOUNDATION 1140 CONNECTICUT AVENUE NW, SUITE 200 WASHINGTON, DC 20036		PC	SUPPORT OF ELIZABETH GLASER PEDIATRIC AIDS FOUNDATION	100,000.
CHARITABLE GIFTS ALZHEIMER'S ASSOCIATION 225 N MICHIGAN AVE 17TH FL CHICAGO, IL 60601		PC	SUPPORT OF ALZHEIMER'S ASSOCIATION	10,000.
CHARITABLE GIFTS APOLLO THEATER 253 WEST 125TH ST HARLEM, NY 10027		PC	SUPPORT OF APOLLO THEATER	10,000.
CHARITABLE GIFTS USC ANNENBERG 3502 WATT WAY LOST, CA 90089		PC	SUPPORT OF USC ANNENBERG	20,000.
CHARITABLE GIFTS CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS 1000 HOWARD AVENUE SUITE 200 NEW ORLEANS, LA 70113		PC	SUPPORT OF CATHOLIC CHARITIES ARCHDIOCESE OF NEW ORLEANS	1,000.
Total from continuation sheets				

Part XV Supplementary Information**- 3 Grants and Contributions Paid During the Year (Continuation)**

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
CHARITABLE GIFTS CATHOLIC CHARITIES ARCHDIOCESE OF NEW YORK 1011 FIRST AVENUE 11TH FL NEW YORK, NY 10022		PC	SUPPORT FOR CATHOLIC CHARITIES ARCHDIOCESE OF NEW YORK	1,000.
CHARITABLE GIFTS CHILD MIND INSTITUTE 162 WEST 56TH STREET SUITE 405 NEW YORK, NY 10019		PC	SUPPORT FOR CHILD MIND INSTITUTE	2,500.
CHARITABLE GIFTS COMMON SENSE MEDIA 1100 GLENDON AVE 17TH FL LOS ANGELES, CA 90024		PC	SUPPORT FOR COMMON SENSE MEDIA	5,000.
CHARITABLE GIFTS INTERNATIONAL MEDICAL CORPS 9701 WILSHIRE BLVD SUITE 1000 BEVERLY HILLS, CA 90212		PC	SUPPORT FOR INTERNATIONAL MEDICAL CORPS	2,500.
CHARITABLE GIFTS LOS ANGELES COUNTY MUSEUM OF ART 5905 WILSHIRE BLVD LOS ANGELES, CA 90036		PC	SUPPORT OF LOS ANGELES COUNTY MUSEUM OF ART	333,333.
CHARITABLE GIFTS THE MUSEUM OF MODERN ART 11 W 53RD STREET NEW YORK, NY 10019		PC	SUPPORT FOR THE MUSEUM OF MODERN ART	500.
CHARITABLE GIFTS CAMPBELL HALL 4533 LAUREL CANYON BLVD NORTH HOLLYWOOD, CA 91607		PC	SUPPORT OF CAMPBELL HALL	20,000.
CHARITABLE GIFTS YOUNG EISNER SCHOLARS PO BOX 3085 INGLEWOOD, CA 90304		PC	SUPPORT FOR YOUNG EISNER SCHOLARS	5,000.
Total from continuation sheets				